TERMS OF REFERENCE
AND TECHNICAL SPECIFICATIONS

I. General information

Assignment name	**Lot 1.** Short Term National Private Experts Tax Incentive Procedures and Business Process Expert **Lot 2.** Short Term National Private Experts Tax Incentive Data and Digital Systems Expert
Beneficiary	Ministry of Finance (MOF)
Country	Ethiopia
Total estimated number of days	Approximately 70 working days, split between two experts

II. Context and justification of the need

The Ministry of Finance (MoF) of Ethiopia, through the Technical Assistance to Domestic Revenue Mobilization (MRI) Project financed by AFD (Agence Française de Développement) and implemented with technical support from Expertise France, is supporting reforms to strengthen domestic revenue mobilization and tax policy success.

Over recent years, Ethiopia adopted several tax incentives to attract investment, stimulate exports and create jobs. Significant questions remain regarding their effectiveness. The Ministry of Finance has conducted evaluations of tax expenditures, but these do not fully cover all incentives. Monitoring and administration also remain insufficiently structured, with many processes manual and limited automated reporting between institutions. The assignment therefore requires two complementary but distinct national profiles: a Procedures and Business Process Expert focused on institutional processes, SOPs and operational implementation; and a Data and Digital Systems Expert focused on data requirements, database functional specifications, reporting, system workflows and testing.

III. Objectives and desired results

1) General objective

The national experts will support operationalization of Ethiopia's tax incentives management framework through institutional assessment and coordination, business process mapping and redesign, development of operational procedures and guidelines, data and digital system requirements, institutional capacity strengthening and implementation support.

The two experts will work in close coordination, but each will have a clearly defined scope, level of effort, deliverables and qualification profile.

2) Specific objectives Lot 1

To assess and improve the institutional and administrative processes governing tax incentives, and to develop practical procedures, SOPs, operational guidelines and implementation arrangements aligned with Regulation No. 586/2026.

3) Specific Objective Lot 2

To define and validate the data, reporting and functional requirements needed for an effective tax incentives management database/digital system and to support testing and operationalization of digital solutions.

IV. Description of the assignment LOT 1

1) Planned activities

Working under the supervision of Expertise France and in close collaboration with the Ministry of Finance, the expert will be responsible for carrying out the following tasks:
The expert will provide

- Assess existing tax incentive administration practices, procedures and institutional mandates;
- Map roles and responsibilities of institutions involved in tax incentive management; Coordination mechanisms; Reporting structures
- Document current workflows from application and approval through monitoring and reporting;
- Identify operational bottlenecks, coordination gaps and control weaknesses;
- Design improved future-state business processes and workflow diagrams; RACI Matrix Allocation of institutional responsibilities; Decision making responsibilities and Coordination requirements.
- Prepare Standard Operating Procedures (SOPs) and operational guidelines;
- Ensure consistency between regulations, institutional responsibilities, administrative procedures and digital processes;
- Facilitate stakeholder consultations and validation workshops;
- Support implementation follow-up and capacity building for government focal points; Executive Training Materials such as seminar presentations; Policy briefs and Knowledge sharing materials

2) Anticipated deliverables

Deliverables	Main Content
1. Institutional and Process Diagnostic Report	Institutional roles, existing procedures, bottlenecks, coordination gaps and recommendations.
2. Business Process Mapping and Future-State Design and RACI Matrix	Current and proposed workflows, process maps and improvement recommendations.
3. Standard Operating Procedures (SOPs)	Application/approval, monitoring, compliance, reporting and other priority procedures.

4. Operational Guidelines and Implementation Tools	Implementation procedures, roles and responsibilities, reporting arrangements and practical tools aligned with Regulation No. 586/2026.
5. Validation and Capacity-Building Report	Consultations/validation conducted, feedback incorporated, training delivered and implementation issues identified.
6. Final Procedures and Lessons-Learned Note	Consolidated updated procedures, remaining gaps and sustainability recommendations.

V. Description of the assignment LOT 2

1) Planned activities

Working under the supervision of Expertise France and in close collaboration with the Ministry of Finance, the expert will be responsible for carrying out the following tasks:
The expert will provide

- Assess current tax incentive data sources, availability, quality and gaps across relevant institutions;
- Identify data requirements for tax incentive administration, monitoring, tax expenditure estimation and reporting; Information-sharing arrangements;
- Develop and validate data collection templates, data dictionaries and required data fields;
- Document user and functional requirements for the tax incentives database/digital system;
- Define reporting requirements and system workflows in coordination with the Procedures Expert;
- Support definition of database functionalities and business rules;
- Review data flows and interoperability requirements among relevant institutions, where applicable;
- Participate in user acceptance testing (UAT), model testing and troubleshooting;
- Prepare user-oriented data and system guidance and support knowledge transfer.

2) Anticipated deliverables

Deliverables	Main Content
1. Tax Incentive Data Assessment and Gap Report	Existing data sources, data quality/availability, institutional data owners, gaps and recommendations.
2. Data Requirements Package	Data collection templates, data dictionary, required fields, validation rules and data requirements for evaluation/reporting.
3. Functional Requirements Document	User requirements, functional requirements, workflows, reporting needs, database functionalities and priority specifications.
4. Data and Reporting Specifications	Implementation procedures, roles and responsibilities, reporting arrangements and

	Standard reports, reporting indicators, data flows and specifications supporting tax incentive monitoring and tax expenditure reporting.
5. Testing and User Acceptance Report	UAT/testing activities, issues identified, resolutions/recommendations and validation results.
6. User/Data Management Guidance and Final Note	Practical guidance for users, data governance recommendations, sustainability actions and outstanding issues.

3) Coordination

The expert will work under the overall supervision of Expertise France. The expert will report to: Expertise France Country Direction; MRI Project Management Team. The expert will work closely with Component Coordinator; Ministry of Finance – Tax Policy Department. The expert will coordinate with focal points from: Ministry of Revenue; Ethiopian Investment Commission; Ethiopian Customs Commission and Other relevant government institutions.
The service provider shall designate a single contact person for project implementation purposes.
Mr Benoit TOURTOIS of the Technical Assistance to Domestic Revenue Mobilization Department (MRI) will be the service provider's sole contact person for Expertise France
Tel:+251991199514
E-mail: benoit.tourtois@expertisefrance.fr

A launch meeting will be held after contract award; the exact date will be confirmed by Expertise France

VI. Place, duration and terms of performance

1) Implementation period: From 2026- June 2028

2) Start date: January 01/2027

3) End date: June 2028

4) Effective duration per assignment: A framework Agreement as per the assignment for approximately 40 working days for LOT 1 and approximately 30 working days for LOT 2

5) Schedule/programme:

VII. Required expertise and profile

1) Number of experts per assignment: 2

2) Profile of the designated expert(s) responsible for contract execution

A. Qualifications and skills: LOT 1

- Master's degree in Taxation, Economics, Accounting, Public Finance, Public Administration, Business Process Management or related discipline.
- Excellent qualities/capacities in:
  - Communication
  - Teamwork and interpersonal skills
  - Knowledge transfer
  - Analysis and reporting
  - Problem identification and resolution
  - Decision-making and taking initiatives
- High proficiency in written and spoken English.

B. General professional experience

- Professional experience of at least 10 years of professional experience in tax administration, public finance management, institutional reform or business process improvement.
- Extensive knowledge of Ethiopian tax administration systems and practices.
- Demonstrated experience in institutional assessment, business process analysis, procedure/SOP development and administrative reform.

C. Specific professional experience

- Experience working with the Ministry of Finance, Ministry of Revenue, Ethiopian Customs Commission, Ethiopian Investment Commission or comparable public institutions.
- Strong stakeholder coordination, facilitation and technical writing skills.

D. Qualifications and skills: LOT 2

- Master's degree in Information and Communication Technology, Computer Science, Information Systems, Data Management, Data Analyst, Statistics, Economics, or a related field.
- Excellent qualities/capacities in:
  - Communication
  - Teamwork and interpersonal skills
  - Knowledge transfer
  - Analysis and reporting
  - Problem identification and resolution
  - Decision-making and taking initiatives
- High proficiency in written and spoken English.

E. General professional experience

- Professional experience of At least 8 years of professional experience in data management, information systems, digital transformation, database requirements analysis or related work; experience in public-sector systems is strongly preferred.

- Demonstrated experience in requirements gathering, data modelling, data dictionaries, database functional specifications and reporting systems.
- Experience translating business processes into functional and data requirements for digital systems.

F. Specific professional experience

- Experience with data quality assessment, data governance, reporting and/or system testing and UAT (User Acceptance Testing).
- Understanding of tax administration, public finance or government revenue systems; experience with Ethiopian tax administration is an advantage.

VIII. Assignment reports

The expert shall submit the agreed deliverables electronically to Expertise France and the designated beneficiary counterparts. Reports and tools shall be clear, practical and reusable by the Tax Policy Department. Submission dates and review periods will be confirmed in the agreed work plan.

IX. Coordination Between the Two National Experts

The Procedures Expert and Data/Digital Systems Expert will work as complementary profiles. The Procedures Expert will be responsible for the administrative and business-process architecture, while the Data/Digital Systems Expert will translate validated business needs into data, reporting and functional system requirements.

- The Procedures Expert will lead process mapping, SOPs and operational guidelines.
- The Data/Digital Systems Expert will lead data assessment, data specifications, database functional requirements and testing.
- Both experts will jointly validate consistency between business processes, data requirements and digital workflows.
- Training and stakeholder consultations will be coordinated so that procedures and digital tools are presented as one operational framework.

Consolidated Level of Effort

Position	Working Days	Primary Focus
Tax Incentive Procedures and Business Process Expert	40	Institutional assessment, process mapping, SOPs, operational guidelines, implementation and capacity building
Tax Incentive Data and Digital Systems Expert	30	Data assessment, data requirements, database/system functional specifications, reporting and testing
Total	70	Complementary national technical support

Indicative Phasing

Phase	Procedures Expert	Data/Digital Systems Expert

Phase I – Assessment and Diagnosis	Institutional/process diagnostic; stakeholder mapping; current-state process mapping	Data-source mapping; data availability and quality assessment
Phase II – Design and Development	Future-state processes; SOPs; operational guidelines	Data templates; data dictionary; functional and reporting requirements
Phase III – Pilot Implementation and Capacity Building	Validation workshops; implementation support; training	UAT/system testing; troubleshooting; user/data guidance
Phase IV – Consolidation	Updated procedures and lessons learned	Final data/system recommendations and sustainability note

Institutional Arrangements

Both experts will work under the overall supervision of Expertise France and in close collaboration with the Ministry of Finance – Tax Policy Department. They will coordinate with focal points from the Ministry of Revenue, Ethiopian Investment Commission, Ethiopian Customs Commission, relevant regional revenue authorities and other beneficiary institutions.

X. Performance Indicators

- Quality and completeness of technical outputs;
- Timely delivery of agreed milestones;
- Practical applicability of procedures, data specifications and tools developed;
- Effectiveness of stakeholder coordination;
- Successful validation of business processes and data requirements;
- Successful testing and operationalization of digital solutions;
- Adoption of operational procedures, guidelines and data/reporting specifications.

Additional Information

The selected experts shall maintain strict confidentiality, perform their assignments with integrity and professionalism, avoid conflicts of interest, comply with applicable ethical and government requirements, transfer intellectual property rights in accordance with contractual provisions, accept payment based on satisfactory completion and acceptance of agreed deliverables, and comply with applicable travel, security and logistical arrangements.

Interested candidates should submit a cover letter, updated CV highlighting relevant experience, a short methodological note, proposed daily fee rate and contact details for at least three professional references.