

**Terms of Reference for Hiring of Firm
to
Conduct Impact / Vulnerability Analysis of GSTs and Property Tax on
Women Taxpayers in Khyber Pakhtunkhwa**

A. The Background

Khyber Pakhtunkhwa Public Resource Management Program (KPRMP) is World Bank funded reforms program, executed by Government of KP's Finance Department with other departments, including KP Revenue Authority (KPRA), Excise, Taxation and Narcotic Control Department (ETCND), Board of Revenue (BOR), KP procurement regulatory authority, KP information technology board, KP local government, elections and rural development department, and Planning & Development Department (P&DD). The program is based on provincial government's PFM Reform Strategy 2017 -2021 to strengthen revenue mobilization and public resource management in Khyber Pakhtunkhwa.

Environmental and Social Systems Assessment (ESSA) necessitates to conduct impact / vulnerability analysis of GSTs and Property Tax on Women Taxpayers in KP. Therefore, to identify and understand the impact of GSTs and Property Tax on women taxpayers in Khyber Pakhtunkhwa a study is required to recommend measures to the government of Khyber Pakhtunkhwa to address any gender related tax grievances.

B. Objective of the Assignment

The objective of this assignment is to understand the impact of GSTs and Property Tax on women taxpayers in KP, identify gender related vulnerabilities and, recommend measures to address any gender related tax grievances.

C. Key Tasks

- i. Establish a baseline of women taxpayers in KP province based on business types
- ii. Review impact (vulnerability analysis) of GSTS on women taxpayers in KP province
- iii. Review impact (vulnerability analysis) of property tax on women taxpayers in KP province
- iv. Review existing mechanisms for women to file provincial tax related complaints, the types of grievances generally received from women related to provincial taxation, and the time it takes to resolve these complaints

D. Deliverables

- i. Inception report outlining the methodology, team composition and timelines for completing the study
- ii. Draft report on impact of (vulnerability analysis) of GSTS and property tax on women taxpayers in KP province, including recommendations measures to address tax related complaints
- iii. Workshop with key stakeholders to discuss draft report
- iv. Final report incorporating comments from stakeholders' discussions

E. Duration of the Work

The duration of the assignment is 60 days.

F. Qualification Requirement

The consulting firm shall have 10 years of post-registration experience of providing similar services.

They should have completed at least 2 similar assignment

They should have adequately established offices

They should have team with following composition

i. Tax Expert

Education:

The tax consultant/expert having Master's in Economics, Law, Commerce, Business Administration, Finance or other relevant discipline.

Experience:

- Ten years of increasingly responsible professional experience in the substantive area having sound knowledge of existing and upcoming taxations, its types, and to understand types of target taxpayers.
- H/She must have expertise in tax law, tax compliance, and tax planning.
- Extensive experience in research and policy-level analysis.
- Substantial experience in design, monitoring and evaluation of tax/revenue projects
- Strong technical understanding of public sector institutional frameworks, policy and regulatory regime for social sector is required.
- Prior experience of working on taxation initiatives in social sector in general

ii. Social/ Gender Research Expert

Education:

Master's Degree in Economics, Public Administration, Sociology, Gender or other relevant discipline.

Experience:

- Ten years of increasingly responsible professional experience in the substantive area
- Extensive experience in research and policy-level analysis.
- Substantial experience in design, monitoring and evaluation of gender projects
- Experience in the usage of computers and office software packages, experience in handling of web-based management systems and advanced programmes for statistical analysis of data.

G. Selection Method and Qualification

Firm will be selected in accordance with the Consultant Qualification Selection (CQS) method set out in the World Bank's: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services" (July 2016) revised November 2017, August 2018 & November 2020. The attention of interested Consultants is drawn to Section III, paragraphs, 3.14, 3.16, and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers" July 2016 [revised November 2017, August 2018 and November 2020] ("Procurement Regulations"), setting forth the World Bank's policy on conflict of interest.