

**Republic of the Union of Myanmar**  
**Ministry of Planning, Finance and Industry**  
**Modernization of Public Finance Management Project (MPFMp)**

**Request for Expressions of Interest for**  
**International position of Legal Interpretation and Case Management Advisor (Individual Consultant)**

Country:	Republic of the Union of Myanmar
Name of the Project:	Modernization of Public Finance Management Project (MPFMp)
Consulting Services:	International Legal Interpretation and Case Management Advisor (Individual Consultant)
Duty Station:	Nay Pyi Taw, Myanmar
Project ID No.:	P144952
Credit/Grant No.:	Credit No 54020-MM, Grant No TF017910
REOI No.:	MPFMp/A-C710
Procurement Plan Ref.:	A-C710
Advertising Date:	18 Dec 2020
Closing Date:	11 Jan 2021

## **1. BACKGROUND**

The Republic of the Union of Myanmar had received financing in the amount of US\$ 30 million equivalent from the World Bank, and US\$25 million grant from the UK and Australian governments toward the cost of the Modernization of Public Finance Management Project, and it intends to apply part of the proceeds to payments for goods and consulting services to be procured under this project.

The development objective of the Modernization of Public Finance Management (PFM) Project for Myanmar is to support efficient, accountable, and responsive delivery of public services through the modernization of Myanmar's PFM systems and strengthening institutional capacity. The project has five components:

- a. Improving revenue mobilization through bringing more revenues from natural resources on budget & strengthening tax administration
- b. Responsive Planning and Budget Preparations
- c. Supporting Effective Budget Execution and Financial Reporting
- d. Fostering External Oversight and Accountability
- e. Establishing a Sustainable Institutional Platform and Skills-base for PFM

For a more detailed understanding of the scope of the Project and its governance and organizational structure, kindly consult the project appraisal document (PAD):

<http://documents.worldbank.org/curated/en/2014/02/19393607/myanmar-modernization-public-finance-management-project>.

The revenue mobilization component of the project had initially focused on administrative reforms including a move to functional organizational structures for Internal Revenue Department (IRD) Headquarters and field offices responsible for taxpayers under self-assessment arrangements.

In future it is planned that IRD will expand self-assessment to all taxpayer segments and will step out from its traditional methods of tax assessments and collections but apply the advantages offered by modern information technology and make the assessments and collection of taxes more efficient and transparent. This also involves a balanced approach in giving taxpayers good services and lowering the tax compliance burden on them. These programs are being carried out with the aim to improve the investment climate and promote equitable, just and transparent tax management in the country.

When conducting Tax Reform Program (TRP) there will be (4) sectors involved:

- a. Institutional development
- b. Procedural development
- c. Information Technology development
- d. Planning management development

The Legal Affairs Directorate has been established in IRD Headquarters. It is responsible for the interpretation and guidance on the new Tax Administration Law and the soon to be passed, modernized Income Tax Law. As one example, the Directorate is responsible for drafting legal interpretation statements and practice statements, providing guidance for staff and greater certainty for taxpayers. It will also be responsible for conducting administrative reviews and managing appeals to the Revenue Appellate Tribunal in accordance with Part VI of the Tax Administration Law and the provisions of the Revenue Appellate Tribunal Law.

Appeals case management will challenge IRD in the immediate future as taxpayers dispute the outcomes of complex audits. The Legal Affairs Directorate requires support as it builds capability to assist auditors and other IRD staff with case management and statutory interpretation; to maintain interpretation statement, practice statement & rulings systems; to conduct administrative reviews and manage related appeals.

## **2. OBJECTIVES OF THE ASSIGNMENT**

The objectives of the assignment are:

- a. Building on training earlier received from other donors, the consultant will improve the capacity of Legal Affairs Directorate staff to conduct legal analysis and interpretation, conduct administrative reviews and manage appeal cases.
- b. Act as a mentor advising legal staff on collection and evaluation of evidence and decision-making techniques including leading brainstorming sessions on problems and challenges for interpretation and case management.
- c. Identify areas of legislative weakness and provide practical advice on potential remedies
- d. Provide hands on instruction to legal staff on specific cases subject to review or appeal with emphasis on:
  - i. providing sound technical advice (particularly where legislation is unclear, or no precedents exist)
  - ii. evaluating available evidence
  - iii. making effective decisions.

The consultant therefore is expected to act as a trainer, coach, mentor, and advisor. The training activities that are conducted should be practice-oriented, using case studies from modern tax administrations but primarily advance actual issues requiring interpretation or decision making for effective case management. As a result of these activities, legal staff will:

- i. Become familiar with the processes of dispute case management;
- ii. Understand audit approaches and techniques used as these relate to complex disputes for management and be able to acknowledge these approaches and techniques in their practical work;
- iii. Understand the linkages between audit functions and other compliance management functions in the Internal Revenue Department (IRD).
- iv. Understand the design and operation of the self-assessment system.

## **3. SPECIFIC SCOPE OF THE ASSIGNMENT**

Tasks of the assignment are:

- Supporting and hand-holding the officers of the Legal Affairs Directorate to:
  - develop interpretation and practice statements;
  - maintain the taxation rulings system;
  - develop and implement processes and procedures for administrative reviews and
  - manage dispute cases,following enactment of the Tax Administration Law and Revenue Appellate Tribunal Law. Closely mentor their work and help build capacity
- Conducting workshops on legal interpretation, administrative review and dispute case management issues as required
- Facilitating dispute case management conferences between relevant auditors and Legal Affairs officers in collaboration with audit advisors
- Developing on the job training aids
- Training senior officer as coaches
- Working collaboratively with international advisors
- Providing support to the IT advisor on ITAS implementation team,
- Providing input to IRD's tax policy reform, where appropriate
- Supporting IRD in the implementation of the new Tax Administration Law and Income Tax Law

- Supporting IRD change management and communication efforts.

#### **4. DELIVERABLES**

The consultant shall prepare the following documents and reports:

1. A work plan for developing the legal interpretation and case management functions within the Legal Affairs Directorate including an outline and program as well as training material for the training workshops to be conducted;
2. A reference tool listing key questions /issues brought to the attention of the consultant by Legal Affairs staff and providing guidance on how to address these questions and issues.
3. A completion report analysing progress made in capacity development within the Legal Affairs Directorate. The report will also highlight existing major knowledge and experience gaps and propose priorities for further capacity building.

The Consultant will be required to provide an update/addition to original baseline report.

All reports shall be prepared in the English language and will be submitted to IRD both in soft and in hard copy.

#### **5. QUALIFICATIONS AND EXPERIENCE**

The prospective candidate shall have the following qualifications:

- a. Proven documented experience in mentoring comparable Legal Affairs Directorate officers in legal interpretation and dispute case management techniques and assuring the technical accuracy of advice and other activities, the responsibility of the Directorate.
- b. Degree in accounting, law (preferably with specialization in tax law) or related area with supporting professional qualification, as well as at least 15 years of experience in legal interpretation and case management (including at least five years' experience of large business and international tax issues - this needs to be supported by documentary evidence);
- c. Experience as a manager;
- d. Proven experience in training and capacity building for public sector organizations; specifically, it should be in tax law interpretation, accounting or related areas of expertise.
- e. Proficiency in English with good report writing skills.
- f. Good communication skills and able to work in a group environment, project evaluation experience is also desired.
- g. Work experience in developing and fragile/post conflict countries is highly desirable.

#### **6. DATA, SERVICES AND FACILITIES TO BE PROVIDED BY CLIENT**

The Client will provide all possible assistance and information as may be reasonably requested by the Consultant to carry out his/her obligations. Also, the Client will be responsible for provision of the following:

- fully equipped office space, with high-bandwidth access to Internet subject to availability (does not yet exist currently), local telephone line, printing, photocopying and document binding;
- any relevant legal documents;
- facilitate meetings with all stakeholders who can provide inputs required for the assignment.

#### **7. PRIVACY**

The Consultant shall not disclose any economic data, plan data, or taxpayer information to any third-party establishments without the permission of the Client.

#### **8. REPORTING**

The Consultant will report and be accountable to the Director General of the Internal Revenue Department (Lead for Component A) on the quality and timeliness of the deliverables/outputs specified in previous paragraph 4. For the day to day operations, the consultant will be supervised by the Director of the Legal Affairs Directorate, and the Director of the Tax Reform Directorate (TRD).

#### **9. EMPLOYMENT ARRANGEMENTS, DURATION AND SCHEDULE OF PAYMENT**

Expected duration of the assignment is a **six-month period** in Naypyitaw at the headquarters of IRD. The consultant will be subject to a performance review after an initial period of 3 months into the position. The performance review will

be based on objective and measurable criteria like i) improvements in the accuracy and timeliness of advice generated by staff of the Legal Affairs Directorate, ii) improved capacity of the officers of the Legal Affairs Directorate as measured by their administrative review outputs, iii) the capacity of staff of the Legal Affairs Directorate in resolving assessments/audit adjustments before the Revenue Appellate Tribunal. The contract may be extended beyond the six-month period, subject to IRD needs and mutual agreement.

MPFMp now invites eligible individual consultants to indicate their interest in providing the above mentioned services. Interested consultants must provide information indicating that they are qualified to perform the services (in addition to the educational qualifications, experience of similar assignments and country of work etc. should be incorporated in the CV to be submitted along with expression of interest/application). A consultant will be selected in accordance with the procedures set out in section V of the World Bank's [\*Guidelines: Selection and Employment of Consultants by World Bank Borrowers\*](#) (January 2011, revised in July 2014).

Expressions of interest must be submitted in duplicate copies to the postal address below or sent to the email addresses no later than **11<sup>th</sup> January, 2021** (before 16:00 hours). Only short-listed candidates will be notified on next follow-on steps.

Please mention the following in the subject line of the email:

Modernization of Public Financial Management Project  
Reference: MPFMp-A-C701

To the Attention of:

U Naing Swe Oo, Director General  
Internal Revenue Department  
c/o Modernization of Public Finance Management Project Unit  
Ministry of Planning and Finance  
Building No 46, Nay Pyi Taw, Myanmar

Email ids: [khinpyaesohn.ird@gmail.com](mailto:khinpyaesohn.ird@gmail.com) , [legal.off.npt@gmail.com](mailto:legal.off.npt@gmail.com) , & [myaooird@gmail.com](mailto:myaooird@gmail.com)

AND copy to:

U Zaw Naing,  
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