

Consultancy 1- Support for the Modernization Process of the Brazilian Federal Revenue - BR-T1446 - Comprehensive Risk Management

Background of this search:

Context of the search: Context of the search: Established in 1959, the Inter-American Development Bank ("IDB" or "Bank") is the main source of financing for economic, social and institutional development in Latin America and the Caribbean. It provides loans, grants, guarantees, policy advice and technical assistance to the public and private sectors in its borrowing countries.

The Bank is currently supporting the countries of the region in their efforts to strengthen the efficiency, effectiveness, and equity of fiscal policy and management to respond to the economic and social emergency caused by the COVID-19 pandemic. From an economic point of view, and depending on its characteristics, strong economic activity and employment impacts are estimated. From a fiscal point of view, the pandemic and the measures adopted to contain it, particularly social isolation measures, will have a significant impact on the fiscal situation through multiple channels: lower tax revenues derived from the drop in economic activity, from the tax tolerance measures implemented to protect the business activities and in some cases from the lower operational capacities of the tax and customs administrations associated with the pandemic; higher expenses in specific items, particularly those associated with the attention of the health emergency and the implementation of protection programs for the most vulnerable families and companies; and the higher public debt derived from the implementation of the relief packages to deal with the pandemic.

Although the international organizations' forecast agree that the growth of the economies will recover quickly, in the course of one or two years, the recomposition of the fiscal situation - which in some cases will imply the need to recover sustainability - will take a longer period of time. Depending on the initial economic and fiscal conditions, the incidence of the pandemic, the extension of the sanitary and economical packages (in terms of their cost), among others, the recomposition of the fiscal situation will demand efforts from the income side public (through increasingly equitable tax policies and more effective tax administrations), on the side of financing (through optimized debt management) and on the side public financial management (through effective management of the budget process); all ideally within an increasingly comprehensive vision of fiscal management (ideally within the framework of medium-term visions).

Given those mentioned above, the IDB approved the Technical Cooperation (TC) "Program Support for the Modernization Process of the Brazilian Federal Revenue" BR-T1446. This TC's objective is to support the RFB in its efforts to strengthen and modernize its institutional capacity response to COVID-19 crisis, during and post pandemic. This will be achieved by incorporating good international tax administration practices on: i) **Strategic management in Tax**

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Administration, that includes comprehensive risk management and input-output matrix; and (ii) Tax arrears recovery and tax dispute resolution.

The team's mission: Provide technical assistance for development and implementation of comprehensive risk management, including taxpayer tax compliance risk and institutional/operational risks. The expected results of this consultancy are the RFB manages its activities using an structured process for the systematic identification, assessment, ranking, and treatment of tax compliance risks (e.g., failure to register, failure to report tax liabilities properly, etc) and address Operational Risks, ensuring business continuity for the post-pandemic activities.

What you will do:

The contractual will focus on contributing actively in propose manage RFB's activities using risk criteria and ensure business continuity for the post-pandemic activities. This subcomponent includes technical assistance and studies for implementing an effective risk management process, both for compliance and operational/institutional risks, encompassing business continuity strategies.

Deliverables and payment schedule:

Deliverables will be produced by the contractual as follows:

- **Product 1:** One report presenting a proposal of predictive modeling, using a wide set of internal and third party data (including from other government departments) to assess risks for all taxpayers and to identify cost- effective interventions.
- **Product 2:** One report presenting a proposal of identifying, assessing, and ranking risks within a framework of taxpayer segments, core taxes, and key obligations.
- **Product 3:** One report presenting a proposal of development and implementation of a compliance improvement model.
- **Product 4:** One report presenting an improvement in the current existent institutional risk management plan, including a plan for continuity of tax administration operations in the event of disruptive actions that destroy or affect part or all the administration's assets and resources, including human resources, buildings, IT and other equipment, data and other records.
- **Product 5:** One final report presenting activities conducted during the consultancy, compiling the proposed measures and results achieved.

Payments schedule:

- 20% upon delivery and approval of **Product 1**.
- 20% upon delivery and approval of **Product 2**.
- 20% upon delivery and approval of **Product 3**.
- 20% upon delivery and approval of **Product 4**.
- 20% upon delivery and approval of final compiled version addressing and reflecting all changes made by the IDB specialists and the submission of **Products 1-4**.

What you'll need:

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- **Citizenship:** You are a citizen of one of our 48-member countries.
- **Consanguinity:** You have no family members (up to fourth degree of consanguinity and the second degree of affinity, including spouse) working for the IDB Group.
- **Education:** Master's Degree in Economics, PHD is desirable.
- **Experience:** At least 10 years of professional experience in the related subject to economics, tax and customs administration, and digitalization of tax administration. Excellent research, interpersonal and communication skills. Ability to work with a team and take a proactive approach.
- **Languages:** Fluent in Portuguese and English/ Spanish.

General and technical skills: The consultant is required to have extensive experience in economic and fiscal policy in Latin America and the Caribbean, as well as the ability to work in a team given the high interaction with officials in the country expected for the job.

Core and Technical Competencies: Fiscal policy, tax administration and risk management.

Opportunity Summary:

- **Type of contract and modality:** Product and External Services Contractual (PEC),
- **Length of contract:** 18 months.
- **Starting date:** October 2020.
- **Location:** Consultant's residency. Travel expenses if necessary, will be in accordance with the Bank's travel policies.
- **Responsible person:** The consultancy will be coordinated by the project team leader, Maria Cristina Mac Dowel, project leader IFD/FMM (mmacdowell@IADB.ORG) and Monica Calijuri, Lead Sector Specialist IFD/FMM (monicasc@iadb.org).
- **Requirements:** You must be a citizen of one of the 48 IDB member countries and have no family members currently working in the IDB Group.
- **Our Culture:** Working with us, you will be surrounded by a diverse group of experts in all types of development fields, including transportation, health, gender and diversity, communications and more.

About us: At the IDB, we are committed to improving lives. Since 1959, we have been a leading source of long-term financing for economic, social, and institutional development in Latin America and the Caribbean. We do more than lending, though. We partner with our 48-member countries to provide Latin America and the Caribbean with cutting-edge research about relevant development issues, policy advice to inform their decisions, and technical assistance to improve on the planning and execution of projects. For this, we need people who not only have the right skills, but also are passionate about improving lives.

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Payment and Conditions: The compensation will be determined according to the Bank's policies and procedures. The Bank, in accordance with applicable policies, may contribute to travel and moving expenses. Additionally, candidates must be citizens of one of the IDB member countries.

Visa and work permit: The Bank, in accordance with the applicable policies, may submit the visa application to the pertinent immigration authorities; however, the granting of the visa will be at the discretion of the immigration authorities. However, it is the candidate's responsibility to obtain the necessary visa or work permit required by the authorities of the country (ies) where the services will be provided to the Bank. If a candidate cannot obtain the visa or work permit to provide services to the Bank, the contractual offer will be rescinded.

Consanguinity: In accordance with applicable Bank policy, candidates with relatives (including fourth degree of consanguinity and second degree of affinity, including spouse) who work for the IDB, IDB Invest, or MIF as an official or contractual of the complementary contractual force, will not be eligible to provide services to the Bank.

Diversity: The Bank is committed to diversity and inclusion and equal opportunities for all candidates. We embrace diversity on the basis of gender, age, education, national origin, ethnicity, race, disability, sexual orientation, and religion. We encourage to apply to women, people of African descent and people of indigenous origin.

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Consultancy 2- Support for the Modernization Process of the Brazilian Federal Revenue - BR-T1446 – input-output matrix

Context of the search: Established in 1959, the Inter-American Development Bank ("IDB" or "Bank") is the main source of financing for economic, social and institutional development in Latin America and the Caribbean. It provides loans, grants, guarantees, policy advice, and technical assistance to the public and private sectors in its borrowing countries.

The Bank is currently supporting the countries of the region in their efforts to strengthen the efficiency, effectiveness, and equity of fiscal policy and management to respond to the economic and social emergency caused by the COVID-19 pandemic. From an economic point of view, and depending on its characteristics, strong economic activity and employment impacts are estimated. From a fiscal point of view, the pandemic and the measures adopted to contain it, particularly social isolation measures, will have a significant impact on the fiscal situation through multiple channels: lower tax revenues derived from the drop in economic activity, from the tax tolerance measures implemented to protect the business activities and in some cases from the lower operational capacities of the tax and customs administrations associated with the pandemic; higher expenses in specific items, particularly those associated with the attention of the health emergency and the implementation of protection programs for the most vulnerable families and companies; and the higher public debt derived from the implementation of the relief packages to deal with the pandemic.

Although the international organizations forecasts agree that the growth of the economies will recover quickly, in the course of one or two years, the recomposition of the fiscal situation - which in some cases will imply the need to recover sustainability - will take a longer period of time. Depending on the initial economic and fiscal conditions, the incidence of the pandemic, the extension of the sanitary and economical packages (in terms of their cost), among others, the recomposition of the fiscal situation will demand efforts from the income side public (through increasingly equitable tax policies and more effective tax administrations), on the side of financing (through optimized debt management) and on the side public financial management (through effective management of the budget process); all ideally within an increasingly comprehensive vision of fiscal management (ideally within the framework of medium-term visions).

Given those mentioned above, the IDB approved the Technical Cooperation (TC) “Program Support for the Modernization Process of the Brazilian Federal Revenue” BR-T1446. This TC’s objective is to support the RFB in its efforts to strengthen and modernize its institutional capacity response to COVID-19 crisis, during and post pandemic. This will be achieved by incorporating good international tax administration practices on: **i) Strategic management in Tax Administration, which includes comprehensive risk management and input-output matrix; and (ii) Tax arrears recovery and tax dispute resolution.**

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The team's mission:

Provide technical assistance for better management and recovery of tax arrears that will support the government in reaching fiscal consolidation in the post-pandemic situation. The expected results of this consultancy are: improvement of institutional policy aimed at debt management using risk criteria, with the consequent classification, aligned with the best international practice, raising awareness among government sectors and society about strengthening institutional collection tools, and better interaction with taxpayers.

Background of this search:

The Fiscal Management Division (IFD/FMM) is looking for a consultant with a strong background in economics, tax and customs administration, architecture, and management of databases and econometrics. The consultancy will assist the IFD/FMM in the implementation of technical support to Federal Revenue of Brazil (RFB). Tax administrations which have played a critical role in the COVID-19 crisis period, will also be central to supporting the recovery. The results of this consultancy will allow the RFB and/or policymakers to simulate and estimate the effect in the tax basis and collection caused by changes in fiscal policy and also to estimate the relative impact in tax revenue collection of economic sectors, before and after the COVID-19 pandemic crisis, among others.

The IFD/FMM is currently conducting several studies to support tax administrations to intensively use digital tools to recover from the COVID-19 pandemic effects in tax revenue. The outline of this consultancy will potentially consist of reviewing the current data structure from different sources and propose a new structure using data from different sources for the purpose of the project. It also includes the treatment of outliers and the compatibility of internal and external data with Nacional Accounts. For this purpose, the consultant will provide technical expertise and support to structure data basis and build an input-output matrix.

Given those mentioned above, the IDB approved the Technical Cooperation (TC) "Program Support for the Modernization Process of the Brazilian Federal Revenue" BR-T1446. The objective of this TC is to support the RFB in its efforts to strengthen and modernize its institutional capacity response to COVID-19 crisis, during and post pandemic. This will be achieved by incorporating good international tax administration practices and adopting digital technologies to derive input-output and social accounting matrices, which will make able the execution of economic-fiscal projections, as well as the elaboration of sectoral indicators. It will also improve the tax collection through the recovery of tax arrears and the review of the tax litigation process, which will contribute to better management and recovery of revenue collection, and will support the government in reaching fiscal consolidation in the post-pandemic situation. The TC will concentrate in the following areas: (i) **Strategic management in Tax Administration, which includes comprehensive risk management and input-output matrix;** and (ii) **Tax arrears recovery and tax dispute resolution.**

The team's mission: Provide technical assistance and develop studies that will allow RFB to estimate the effect in the tax bases due to changes in fiscal policy and also to estimate the relative impact in tax revenue collection of the economic sectors, before and after the pandemic, among others.

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What you'll do:

The contractual will focus on contributing actively in propose of the input-output matrix using data from fiscal electronic documents and propose an organization of architectural of data.

Deliverables and payment schedule :

Deliverables will be produced by the contractual as follows:

- **Product 1:** one study explaining alternative solutions for database modeling, in order to support the development of input-output matrices originating mainly from tax data, as well as the development of sectoral economic indicators, comprising: a) database structure; b) data flow management from electronic invoices and tax files in general, and statistical sources; c) access policy; and d) possible technological tools for its implementation, among other aspects;
- **Product 2:)** one study to explore combined solutions to treat outliers data in the context of electronic tax invoices and other tax files that will be used to capture data to build input-output matrixes and sector indicators (this study should include statistical methods and possible software tools used for this purpose);
- **Product 3:** one study to build input-output matrixes originating from tax data consistent with the System of National Accounts - that is - to detect conceptual and temporal divergences between tax data and the National Accounts, lack of information, as well as to set methods to reconcile tax data with National Accounts, and
- **Product 4:** one study to address the problems of building regional input-output matrices, especially the reconciliation with the National Accounts at the state level.
- **Product 5:** One final report presenting activities conducted during the consultancy, compiling the proposal measures and results achieved.

Payments timeline:

- 20% upon delivery and approval of **Product 1**.
- 20% upon delivery and approval of **Product 2**.
- 20% upon delivery and approval of **Product 3**.
- 20% upon delivery and approval of **Product 4**.
- 20% upon delivery and approval of final compiled version addressing and reflecting all changes made by the IDB specialists and the submission of **Products 1-4**.

What you'll need:

- **Citizenship:** You are a citizen of one of our 48-member countries.
- **Consanguinity:** You have no family members (up to fourth degree of consanguinity and the second degree of affinity, including spouse) working for the IDB Group.
- **Education:** Master's Degree. PHD is desirable.
- **Experience:** At least 10 years of professional experience in the related subject to economics, tax and custom administration, architecture of data base and econometrics.

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Excellent research, interpersonal and communication skills. Ability to work with a team and take proactive approach.

- **Languages:** Fluent in Portuguese and English/ Spanish.

General and technical skills: The consultant is required to have extensive experience in economic and fiscal policy in Latin America and the Caribbean, as well as the ability to work in a team given the high interaction with officials in the country expected for the job.

Core and Technical Competencies: Fiscal policy, macroeconomics and data base architecture.

Opportunity Summary:

- **Type of contract and modality:** Product and External Services Contractual (PEC)
- **Length of contract:** 18 months.
- **Starting date:** October 2020.
- **Location:** Consultant's residency. Travel expenses if necessary, will be in accordance with the Bank's travel policies.
- **Responsible person:** The consultancy will be coordinated by the project team leader, Maria Cristina Mac Dowel, project leader IFD/FMM (mmacdowell@IADB.ORG) and Monica Calijuri, Lead Sector Specialist IFD/FMM (monicasc@iadb.org).
- **Requirements:** You must be a citizen of one of the 48 IDB member countries and have no family members currently working in the IDB Group.
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Consultancy 3- Support for the Modernization Process of the Brazilian Federal Revenue - BR-T1446 – Tax arrears management

Context of the search: Established in 1959, the Inter-American Development Bank ("IDB" or "Bank") is the main source of financing for economic, social and institutional development in Latin America and the Caribbean. It provides loans, grants, guarantees, policy advice and technical assistance to the public and private sectors in its borrowing countries.

The Bank is currently supporting the countries of the region in their efforts to strengthen the efficiency, effectiveness, and equity of fiscal policy and management in order to respond to the economic and social emergency caused by the COVID-19 pandemic. From an economic point of view, and depending on its characteristics, strong impacts on economic activity and employment are estimated. From a fiscal point of view, the pandemic and the measures adopted to contain it, particularly social isolation measures, will have a significant impact on the fiscal situation through multiple channels: lower tax revenues derived from the drop in economic activity, from the tax tolerance measures implemented to protect the business activities and in some cases from the lower operational capacities of the tax and customs administrations associated with the pandemic; higher expenses in specific items, particularly those associated with the attention of the health emergency and the implementation of protection programs for the most vulnerable families and companies; and the greater public debt derived from the implementation of the relief packages to deal with the pandemic.

Although the forecasts of the international organizations agree that the growth of the economies will recover quickly, in the course of one or two years, the recomposition of the fiscal situation - which in some cases will imply the need to recover sustainability - will take a period of time. longer. Depending on the initial economic and fiscal conditions, the incidence of the pandemic, the extension of the sanitary and economic packages (in terms of their cost), among others, the recomposition of the fiscal situation will demand efforts from the income side public (through increasingly equitable tax policies and more effective tax administrations), on the side of financing (through optimized debt management) and on the side public financial management (through effective management of the budget process); all ideally within an increasingly comprehensive vision of fiscal management (ideally within the framework of medium-term visions).

Given the above-mentioned, the IDB approved the Technical Cooperation (TC) "Program Support for the Modernization Process of the Brazilian Federal Revenue" [BR-T1446](#). The objective of this TC is to support the RFB in its efforts to strengthen and modernize its institutional capacity response to COVID-19 crisis, during and post pandemic. This will be achieved by incorporating good international tax administration practices on: i) **Strategic management in Tax Administration, that includes comprehensive risk management and input-output matrix;** (ii) **Tax arrears recovery and tax dispute resolution.**

The team's mission: Provide technical assistance and develop studies for better management and recovery of tax arrears that will support the government in reaching fiscal consolidation in

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the post pandemic situation. The expected results of this consultancy are: improvement of institutional policy aimed at debt management using risk criteria, with the consequent classification aligned with the best international practices; raising awareness among government sectors and society about strengthening institutional collection tools; and better interaction with taxpayers.

What you will do:

The contractual will focus on contribute actively in propose improvements in tax debt management processes, including use of risk criteria to reward good taxpayers, use of payment capacity analysis for granting payment arrangements, proposal of additional precautionary measures to avoid taxpayers' squandering of resources, and changes in the legislation to improve the recovery of tax arrears.

Deliverables and payment schedule :

Deliverables will be produced by the contractual as follows:

- **Product 1:** Work plan for the consultancy.
- **Product 2:** One report presenting a study on international experience in study on international experience in predictive modelling in order to inform situations where precautionary measures should be taken, and increasing use of behavioral insights in engagement plans, including reward tolls.
- **Product 3:** One report presenting a study on international experience in use of criteria based on analytics to propose automated processes to grant payment arrangements for low risk taxpayers and the use of analytics to support tax officials to negotiate payment plan with high-risk taxpayers, considering debtors' request for payment plans and analysis of payment capacity.
- **Product 4:** One report presenting a study on international experience of legislation, including tax morale and taxpayers' behavior to maximize collection before enforcement measures are taken in place and proposing effective use of enforcement tools, including measures to avoid squandering of taxpayers' resources.
- **Product 5:** One final report presenting activities conducted during the consultancy. compiling the proposal measures and results achieved.

Payments schedule:

- 20% upon delivery and approval of **Product 1**.
- 20% upon delivery and approval of **Product 2**.
- 20% upon delivery and approval of **Product 3**.
- 20% upon delivery and approval of **Product 4**.
- 20% upon delivery and approval of final compiled version **Product 5**, addressing and reflecting all changes made by the IDB specialists and the submission of **Products 1-4**.

What you'll need:

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- **Citizenship:** You are a citizen of one of our 48-member countries.
- **Consanguinity:** You have no family members (up to fourth degree of consanguinity and the second degree of affinity, including spouse) working for the IDB Group.
- **Education:** Master's Degree. PHD is desirable.
- **Experience:** At least 10 years of professional experience in the related subject to economics, management, law /tax and/or custom administration. Excellent research, interpersonal and communication skills. Ability to work with a team and take proactive approach.
- **Languages:** Fluent in Portuguese and English/ Spanish.

General and technical skills: The consultant is required to have extensive experience in economic and fiscal policy in Latin America and the Caribbean, as well as the ability to work in a team given the high interaction with officials in the country expected for the job.

Core and Technical Competencies: experience in development and implementation of recovery of tax arrears for tax administrations.

Opportunity Summary:

- **Type of contract and modality:** Product and External Services Contractual (PEC)
- **Length of contract:** 24 months.
- **Starting date:** August, 2020.
- **Location:** Consultant's residency. Travel expenses if necessary, will be in accordance with the Bank's travel policies.
- **Responsible person:** The consultancy will be coordinated by the project team leader, Maria Cristina Mac Dowel, project leader IFD/FMM (mmacdowell@IADB.ORG) and Monica Calijuri, Lead Sector Specialist IFD/FMM (monicasc@iadb.org).
- **Requirements:** You must be a citizen of one of the 48 IDB member countries and have no family members currently working in the IDB Group.
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Payment and Conditions: The compensation will be determined according to the Bank's policies and procedures. The Bank, in accordance with applicable policies, may contribute to travel and moving expenses. Additionally, candidates must be citizens of one of the IDB member countries.

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Visa and work permit: The Bank, in accordance with the applicable policies, may submit the visa application to the pertinent immigration authorities; however, the granting of the visa will be at the discretion of the immigration authorities. However, it is the candidate's responsibility to obtain the necessary visa or work permit required by the authorities of the country (ies) where the services will be provided to the Bank. If a candidate cannot obtain the visa or work permit to provide services to the Bank, the contractual offer will be rescinded.

Consanguinity: In accordance with applicable Bank policy, candidates with relatives (including fourth degree of consanguinity and second degree of affinity, including spouse) who work for the IDB, IDB Invest, or MIF as an official or contractual of the complementary contractual force , will not be eligible to provide services to the Bank.

Diversity: The Bank is committed to diversity and inclusion and equal opportunities for all candidates. We embrace diversity on the basis of gender, age, education, national origin, ethnicity, race, disability, sexual orientation, and religion. We encourage to apply to women, people of African descent and people of indigenous origin.

Our team in Human Resources carefully reviews all applications.

Consultancy 4- Support for the Modernization Process of the Brazilian Federal Revenue - BR-T1446 – Tax arrears management

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The Bank is currently supporting the countries of the region in their efforts to strengthen the efficiency, effectiveness, and equity of fiscal policy and management in order to respond to the economic and social emergency caused by the COVID-19 pandemic. From an economic point of view, and depending on its characteristics, strong impacts on economic activity and employment are estimated. From a fiscal point of view, the pandemic and the measures adopted to contain it, particularly social isolation measures, will have a significant impact on the fiscal situation through multiple channels: lower tax revenues derived from the drop in economic activity, from the tax tolerance measures implemented to protect the business activities and in some cases from the lower operational capacities of the tax and customs administrations associated with the pandemic; higher expenses in specific items, particularly those associated with the attention of the health emergency and the implementation of protection programs for the most vulnerable families and companies; and the greater public debt derived from the implementation of the relief packages to deal with the pandemic.

Although the forecasts of the international organizations agree that the growth of the economies will recover quickly, in the course of one or two years, the recomposition of the fiscal situation - which in some cases will imply the need to recover sustainability - will take a period of time. longer. Depending on the initial economic and fiscal conditions, the incidence of the pandemic, the extension of the sanitary and economic packages (in terms of their cost), among others, the recomposition of the fiscal situation will demand efforts from the income side public (through increasingly equitable tax policies and more effective tax administrations), on the side of financing (through optimized debt management) and on the side public financial management (through effective management of the budget process); all ideally within an increasingly comprehensive vision of fiscal management (ideally within the framework of medium-term visions).

Given the above-mentioned, the IDB approved the Technical Cooperation (TC) "Program Support for the Modernization Process of the Brazilian Federal Revenue" [BR-T1446](#). The objective of this TC is to support the RFB in its efforts to strengthen and modernize its institutional capacity response to COVID-19 crisis, during and post pandemic. This will be achieved by incorporating good international tax administration practices on: i) **Strategic management in Tax Administration, that includes comprehensive risk management and input-output matrix;** (ii) **Tax arrears recovery and tax dispute resolution.**

The team's mission: Provide technical assistance and develop studies for better management and recovery of tax arrears that will support the government in reaching fiscal consolidation in the post pandemic situation. The expected results of this consultancy are: improvement of

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institutional policy aimed at debt management using risk criteria, with the consequent classification aligned with the best international practices; raising awareness among government sectors and society about strengthening institutional collection tools; and better interaction with taxpayers.

What you will do:

The contractual will focus on contribute actively in propose improvements in tax debt management processes, including use of risk criteria to reward good taxpayers, use of payment capacity analysis for granting payment arrangements, proposal of additional precautionary measures to avoid taxpayers' squandering of resources, and changes in the legislation to improve the recovery of tax arrears.

Deliverables and payment schedule :

Deliverables will be produced by the contractual as follows:

- **Product 1:** Work plan for the consultancy.
- **Product 2:** One report presenting a study proposing predictive modelling, using a wide set of internal and third party data to assess risks for all taxpayers in order to inform situations where precautionary measures should be taken, and increasing use of behavioral insights in engagement plans, including reward tolls.
- **Product 3:** One report presenting a study proposing the use of criteria based on analytics to propose automated processes to grant payment arrangements for low risk taxpayers and the use of analytics to support tax officials to negotiate payment plan with high-risk taxpayers, considering debtors' request for payment plans and analysis of payment capacity.
- **Product 4:** One report presenting a study proposing enhancement of the collection legislation, including tax morale and taxpayers' behavior to maximize collection before enforcement measures are taken in place and proposing effective use of enforcement tools, including measures to avoid squandering of taxpayers' resources.
- **Product 5:** One final report presenting activities conducted during the consultancy, compiling the proposal measures and results achieved.

Payments schedule:

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- 20% upon delivery and approval of **Product 4**.
- 20% upon delivery and approval of final compiled version **Product 5**, addressing and reflecting all changes made by the IDB specialists and the submission of **Products 1-4**.

What you'll need:

- **Citizenship:** You are a citizen of one of our 48-member countries.

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- **Consanguinity:** You have no family members (up to fourth degree of consanguinity and the second degree of affinity, including spouse) working for the IDB Group.
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- **Experience:** At least 10 years of professional experience in the related subject to economics, management, law /tax and/or custom administration. Excellent research, interpersonal and communication skills. Ability to work with a team and take proactive approach.
- **Languages:** Fluent in Portuguese and English/ Spanish.

General and technical skills: The consultant is required to have extensive experience in economic and fiscal policy in Latin America and the Caribbean, as well as the ability to work in a team given the high interaction with officials in the country expected for the job.

Core and Technical Competencies: experience in development and implementation of recovery of tax arrears for tax administrations.

Opportunity Summary:

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- **Requirements:** You must be a citizen of one of the 48 IDB member countries and have no family members currently working in the IDB Group.
- **Our Culture:** Working with us, you will be surrounded by a diverse group of experts in all types of development fields, including transportation, health, gender and diversity, communications and more.

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Payment and Conditions: The compensation will be determined according to the Bank's policies and procedures. The Bank, in accordance with applicable policies, may contribute to travel and moving expenses. Additionally, candidates must be citizens of one of the IDB member countries.

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Visa and work permit: The Bank, in accordance with the applicable policies, may submit the visa application to the pertinent immigration authorities; however, the granting of the visa will be at the discretion of the immigration authorities. However, it is the candidate's responsibility to obtain the necessary visa or work permit required by the authorities of the country (ies) where the services will be provided to the Bank. If a candidate cannot obtain the visa or work permit to provide services to the Bank, the contractual offer will be rescinded.

Consanguinity: In accordance with applicable Bank policy, candidates with relatives (including fourth degree of consanguinity and second degree of affinity, including spouse) who work for the IDB, IDB Invest, or MIF as an official or contractual of the complementary contractual force , will not be eligible to provide services to the Bank.

Diversity: The Bank is committed to diversity and inclusion and equal opportunities for all candidates. We embrace diversity on the basis of gender, age, education, national origin, ethnicity, race, disability, sexual orientation, and religion. We encourage to apply to women, people of African descent and people of indigenous origin.

Our team in Human Resources carefully reviews all applications.

Consultancy 5- Support for the Modernization Process of the Brazilian Federal Revenue - BR-T1446 -Tax Dispute Resolution

Context of the search: Established in 1959, the Inter-American Development Bank ("IDB" or "Bank") is the main source of financing for economic, social and institutional development in Latin America and the Caribbean. It provides loans, grants, guarantees, policy advice, and technical assistance to the public and private sectors in its borrowing countries.

The Bank is currently supporting the countries of the region in their efforts to strengthen the efficiency, effectiveness, and equity of fiscal policy and management to respond to the economic and social emergency caused by the COVID-19 pandemic. From an economic point of view, and depending on its characteristics, strong economic activity impacts and employment are estimated. From a fiscal point of view, the pandemic and the measures adopted to contain it, particularly social isolation measures, will have a significant impact on the fiscal situation through multiple channels: lower tax revenues derived from the drop in economic activity, from the tax tolerance measures implemented to protect the business activities and in some cases from the lower operational capacities of the tax and customs administrations associated with the pandemic; higher expenses in specific items, particularly those associated with the attention of the health emergency and the implementation of protection programs for the most vulnerable families and companies; and the higher public debt derived from the implementation of the relief packages to deal with the pandemic.

Although the international organization's forecasts agree that the growth of the economies will recover quickly, in the course of one or two years, the recomposition of the fiscal situation - which in some cases will imply the need to recover sustainability - will take a longer period of time. Depending on the initial economic and fiscal conditions, the incidence of the pandemic, the extension of the sanitary and economical packages (in terms of their cost), among others, the recomposition of the fiscal situation will demand efforts from the income side public (through increasingly equitable tax policies and more effective tax administrations), on the side of financing (through optimized debt management) and on the side public financial management (through effective management of the budget process); all ideally within an increasingly comprehensive vision of fiscal management (ideally within the framework of medium-term visions).

Given those mentioned above, the IDB approved the Technical Cooperation (TC) "Program Support for the Modernization Process of the Brazilian Federal Revenue" BR-T1446. This TC's objective is to support the RFB in its efforts to strengthen and modernize its institutional capacity response to COVID-19 crisis, during and post pandemic. It will be achieved by incorporating good international tax administration practices on the following: **i) Strategic management in Tax Administration, which includes a comprehensive risk management and an input-output matrix; and (ii) Tax arrears recovery and tax dispute resolution.**

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The team's mission: Provide technical assistance and develop studies for better tax dispute resolution system that aims to be fair and independent, accessible to taxpayers, and effective in resolving disputed matters in a timely manner. This will support the government to have an increase of tax revenues collection through a more expedite process of tax dispute tax resolution. When the Covid-19 pandemic is overcome and, even in the course of its evolution, it is the duty of the Brazilian Tax Administration devise mechanisms to recover the tax collection, through a review of its tax system, in parallel with the design of more agile and effective resolution mechanisms for the tax litigation process that currently, reaches of 3.4 trillion reais, equivalent to approximately 50% of the GDP. This consultancy's expected results are proposing, under international good practices, alternative solutions to minimize conflicts and speed up dispute resolution, with a proposal of improvement in the current process.

What you will do:

The contractual will focus on contributing actively to propose improvements in the tax litigation processes aiming to achieve a fair and independent process, accessible to taxpayers, and effective in resolving disputed matters in a timely manner.

Deliverables and payment schedule :

Deliverables will be produced by the contractual as follows:

- **Product 1:** Work plan for the consultancy.
- **Product 2:** One report presenting international comparative studies in tax dispute resolution processes.
- **Product 3:** One report presenting an analysis of Brazilian tax dispute resolution problems and propose solutions based on international experiences to minimize the incidence of disputes.
- **Product 4:** One report presenting a proposal to monitoring the underlying causes of disputes (e.g., weaknesses in the audit process or gaps in the tax laws or regulations)
- **Product 5:** One final report presenting activities conducted during the consultancy, compiling the proposal measures and results achieved.

Payments schedule:

- 20% upon delivery and approval of **Product 1** by RFB and IADB.
- 20% upon delivery and approval of **Product 2** by RFB and IADB.
- 20% upon delivery and approval of **Product 3** by RFB and IADB.
- 20% upon delivery and approval of **Product 4** by RFB and IADB.
- 20% upon delivery and approval of final compiled version **Product 5**, addressing and reflecting all changes made by the IDB specialists and the submission of **Products 1-4**.

What you'll need:

- **Citizenship:** You are a citizen of one of our 48-member countries.
- **Consanguinity:** You have no family members (up to fourth degree of consanguinity and the second degree of affinity, including spouse) working for the IDB Group.

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- **Education:** Master's Degree. PHD is desirable.
- **Experience:** At least 10 years of professional experience in the related subject to economics, management, or law /tax and/or custom administration. Excellent research, interpersonal and communication skills. Ability to work with a team and take a proactive approach.
- **Languages:** Fluent in Portuguese and English/ Spanish.

General and technical skills: The consultant is required to have extensive knowledge in tax litigation resolution processes, as well as the ability to work in a team given the high interaction with officials in the country expected for the job.

Core and Technical Competencies: experience in development, analysis, and implementation of solutions to minimize tax litigation.

Opportunity Summary:

- **Type of contract and modality:** Product and External Services Contractual (PEC)
- **Length of contract:** 18 months.
- **Starting date:** October 2020.
- **Location:** Consultant's residency. Travel expenses if necessary, will be in accordance with the Bank's travel policies.
- **Responsible person:** The consultancy will be coordinated by the project team leader, Maria Cristina Mac Dowel, project leader IFD/FMM (mmacdowell@IADB.ORG) and Monica Calijuri , Lead Sector Specialist IFD/FMM (monicasc@iadb.org).
- **Requirements:** You must be a citizen of one of the 48 IDB member countries and have no family members currently working in the IDB Group.
- **Our Culture:** Working with us, you will be surrounded by a diverse group of experts in all types of development fields, including transportation, health, gender and diversity, communications and more.

About us: At the IDB, we are committed to improving lives. Since 1959, we have been a leading source of long-term financing for economic, social, and institutional development in Latin America and the Caribbean. We do more than lending, though. We partner with our 48-member countries to provide Latin America and the Caribbean with cutting-edge research about relevant development issues, policy advice to inform their decisions, and technical assistance to improve on the planning and execution of projects. For this, we need people who not only have the right skills, but also are passionate about improving lives.

Payment and Conditions: The compensation will be determined according to the Bank's policies and procedures. The Bank, in accordance with applicable policies, may contribute to travel and moving expenses. Additionally, candidates must be citizens of one of the IDB member countries.

Visa and work permit: The Bank, in accordance with the applicable policies, may submit the visa application to the pertinent immigration authorities; however, the granting of the visa will be at the

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discretion of the immigration authorities. However, it is the candidate's responsibility to obtain the necessary visa or work permit required by the authorities of the country (ies) where the services will be provided to the Bank. If a candidate cannot obtain the visa or work permit to provide services to the Bank, the contractual offer will be rescinded.

Consanguinity: In accordance with applicable Bank policy, candidates with relatives (including fourth degree of consanguinity and second degree of affinity, including spouse) who work for the IDB, IDB Invest, or MIF as an official or contractual of the complementary contractual force, will not be eligible to provide services to the Bank.

Diversity: The Bank is committed to diversity and inclusion and equal opportunities for all candidates. We embrace diversity on the basis of gender, age, education, national origin, ethnicity, race, disability, sexual orientation, and religion. We encourage to apply to women, people of African descent, and people of indigenous origin.

Our team in Human Resources carefully reviews all applications.

Consultancy 6- Support for the Modernization Process of the Brazilian Federal Revenue - BR-T1446 -Tax Dispute Resolution

Context of the search: Established in 1959, the Inter-American Development Bank ("IDB" or "Bank") is the main source of financing for economic, social and institutional development in Latin America and the Caribbean. It provides loans, grants, guarantees, policy advice, and technical assistance to the public and private sectors in its borrowing countries.

The Bank is currently supporting the countries of the region in their efforts to strengthen the efficiency, effectiveness, and equity of fiscal policy and management to respond to the economic and social emergency caused by the COVID-19 pandemic. From an economic point of view, and depending on its characteristics, strong economic activity impacts and employment are estimated. From a fiscal point of view, the pandemic and the measures adopted to contain it, particularly social isolation measures, will have a significant impact on the fiscal situation through multiple channels: lower tax revenues derived from the drop in economic activity, from the tax tolerance measures implemented to protect the business activities and in some cases from the lower operational capacities of the tax and customs administrations associated with the pandemic; higher expenses in specific items, particularly those associated with the attention of the health emergency and the implementation of protection programs for the most vulnerable families and companies; and the higher public debt derived from the implementation of the relief packages to deal with the pandemic.

Although the international organization's forecasts agree that the growth of the economies will recover quickly, in the course of one or two years, the recomposition of the fiscal situation - which in some cases will imply the need to recover sustainability - will take a longer period of time. Depending on the initial economic and fiscal conditions, the incidence of the pandemic, the extension of the sanitary and economical packages (in terms of their cost), among others, the recomposition of the fiscal situation will demand efforts from the income side public (through increasingly equitable tax policies and more effective tax administrations), on the side of financing (through optimized debt management) and on the side public financial management (through effective management of the budget process); all ideally within an increasingly comprehensive vision of fiscal management (ideally within the framework of medium-term visions).

Given those mentioned above, the IDB approved the Technical Cooperation (TC) "Program Support for the Modernization Process of the Brazilian Federal Revenue" BR-T1446. This TC's objective is to support the RFB in its efforts to strengthen and modernize its institutional capacity response to COVID-19 crisis, during and post pandemic. It will be achieved by incorporating good international tax administration practices on the following: **i) Strategic management in Tax Administration, which includes a comprehensive risk management and an input-output matrix; and (ii) Tax arrears recovery and tax dispute resolution.**

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The team's mission: Provide technical assistance and develop studies for better tax dispute resolution system that aims to be fair and independent, accessible to taxpayers, and effective in resolving disputed matters in a timely manner. This will support the government to have an increase of tax revenues collection through a more expedite process of tax dispute tax resolution. When the Covid-19 pandemic is overcome and, even in the course of its evolution, it is the duty of the Brazilian Tax Administration devise mechanisms to recover the tax collection, through a review of its tax system, in parallel with the design of more agile and effective resolution mechanisms for the tax litigation process that currently, reaches of 3.4 trillion reais, equivalent to approximately 50% of the GDP. This consultancy's expected results are proposing, under international good practices, alternative solutions to minimize conflicts and speed up dispute resolution, with a proposal of improvement in the current process.

What you will do:

The contractual will focus on contributing actively to propose improvements in the tax litigation processes aiming to achieve a fair and independent process, accessible to taxpayers, and effective in resolving disputed matters in a timely manner.

Deliverables and payment schedule :

Deliverables will be produced by the contractual as follows:

- **Product 1:** Work plan for the consultancy.
- **Product 2:** One report presenting international comparative studies in tax dispute resolution processes.
- **Product 3:** One report presenting international experience to minimize the incidence of disputes.
- **Product 4:** One report presenting international experience in monitoring the underlying causes of disputes
- **Product 5:** One final report presenting activities conducted during the consultancy, compiling the proposal measures and results achieved.

Payments schedule:

- 20% upon delivery and approval of **Product 1** by RFB and IADB.
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- 20% upon delivery and approval of final compiled version **Product 5**, addressing and reflecting all changes made by the IDB specialists and the submission of **Products 1-4**.

What you'll need:

- **Citizenship:** You are a citizen of one of our 48-member countries.

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- **Consanguinity:** You have no family members (up to fourth degree of consanguinity and the second degree of affinity, including spouse) working for the IDB Group.
- **Education:** Master's Degree. PHD is desirable.
- **Experience:** At least 10 years of professional experience in the related subject to economics, management, or law /tax and/or custom administration. Excellent research, interpersonal and communication skills. Ability to work with a team and take a proactive approach.
- **Languages:** Fluent in Portuguese and English/ Spanish.

General and technical skills: The consultant is required to have extensive knowledge in tax litigation resolution processes, as well as the ability to work in a team given the high interaction with officials in the country expected for the job.

Core and Technical Competencies: experience in development, analysis, and implementation of solutions to minimize tax litigation.

Opportunity Summary:

- **Type of contract and modality:** Product and External Services Contractual (PEC)
- **Length of contract:** 18 months.
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Payment and Conditions: The compensation will be determined according to the Bank's policies and procedures. The Bank, in accordance with applicable policies, may contribute to travel and moving expenses. Additionally, candidates must be citizens of one of the IDB member countries.

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