**LIST OF TERMS OF REFERENCE**

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|  | | **TOR** | **Description** | **IDBDOCS#** |
|  | **Component I.** | | | |
| **1** | Study that proposes a plan for the organizational reform of revenue collection agencies in Belize. | Annex II –A Consultancy | The study will propose a feasible plan to bring together some or all of the revenue collection agencies, building on previous works on the subject. | [38889700](http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=38889700) |
|  | **Component II.** | | | |
| **2** | Study that proposes and analyzes the consequences of a reduction of trade and excise taxes, maximization of the GST base, and a repeal of the HTAC. | Annex II –B Consultancy | This study will analyze the consequences of a reduction (streamlining) of trade related taxes (import duties, RRD and ET) and excise taxes, a simultaneous maximization of the GST tax base, and the repeal of the HTAC. | [38597974](http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=38597974) |
| **3** | Study that proposes and analyzes the potential and economic consequences of a gradual phase-in from the business tax to a conventional corporate income tax. | Annex II –C Consultancy | The study will analyze the potential of a gradual phase-in of a conventional corporate income tax, to replace the current Bussiness Tax. | [38889703](http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=38889703) |
| **4** | Study that proposes and analyzes a new tax incentives policy framework to promote investment. | Annex II –D Consultancy | This study will propose a new incentives framework that adheres to international good practices, is WTO compliant and, if possible, aligned with the integrated policy that is being promoted in the rest of Central America. | [38649352](http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=38649352) |
| **5** | Design of a model/tool for the simulation and assessment of tax and trade reforms scenarios. | Annex II –E Consultancy | Design of a model/tool for tax and trade reforms assessment that will permit the simulation and evaluation of different tax and trade reforms scenarios. The personnel of the MOF will be trained by the consultant on how to use this tool. | [38889705](http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=38889705) |