



Our Ref: 00216/RRA/HR/2024

Date: 28/03/2024

## **JOB VACANCY**

Rwanda Revenue Authority is seeking to recruit self-motivated, qualified person of high integrity to fill the post of,

### **REGIONAL INTERNATIONAL TAXATION AND TRANSFER PRICING EXPERT (1 POSITION)**

#### **1. BACKGROUND INFORMATION**

Rwanda Revenue Authority (RRA) is a government institution under the Ministry of Finance and Economic Planning (MINECOFIN). RRA was established in the year 1998 with the responsibility of mobilizing revenues for economic development through efficient and equitable services that promote business growth. RRA has embarked on different reform programs with financial support from Government and Development Partners (DPs). Reforms carried out by RRA are generally focused on strengthening the institutional framework in order to improve revenue collection so as to meet government financial needs.

Recently, the issue of International Taxation and Transfer Pricing (TP) has been receiving more attention from authorities in both developed and developing countries, amid growing criticism of multinational companies' alleged overly aggressive transfer pricing activity, which has been highlighted as a factor in the continued loss making reported by a large number of foreign invested companies over consecutive years. Rwanda is among a number of countries that face a potential loss of corporate income tax revenue due to transactions between related parties being set at non-commercial conditions (including prices). The RRA intends to strengthen the implementation of TP regulations in Rwanda and to clamp down future corporate tax avoidance cases.



In the year end 2017, RRA established an International Taxation Unit with the aim of addressing the risks the country faces from transfer pricing and international taxation in a manner which is in line with internationally agreed principles. Rwanda's TP policies are based on the OECD TP Guidelines for Multinational Entities (MNEs) and tax administrations, adopting the arm's length principle and the OECD TP methods. In recent years, Rwanda has made amendments to its primary legislation relating to TP, as well as issued secondary legislation in the form of regulations/Orders to strengthen their effect. The TP guidelines in place clarify the application of TP in relation to comparability analysis, selection of TP methods and taxpayer documentation requirements.

Through capacity building activities delivered under the EU project, and in conjunction with other development partners such as ATAF, RRA staff acquired a better understanding of TP issues and capacity to undertake TP-audits. However, TP auditors now have the knowledge to be able to select, perform and finalise TP audit, the auditors are still inexperienced in the practicalities of concluding complex TP audit cases successfully.

It is from the above background that RRA wishes to hire a Transfer Pricing Expert with proven regional experience to assist in countering cross-border tax avoidance and collect the appropriate amount of taxes from multinational enterprises involved in controlled transactions, while minimising the risk of double taxation and double non taxation thereby encouraging inward investment. The regional expert is specifically hired to strengthen the human capacity of the Rwanda Revenue Authority (RRA) especially the International Taxation Unit (ITU) staff to better define transfer pricing policy, suggest any improvements on the legal framework and to effectively implement and enforce transfer pricing rules and conduct TP risk profiling and audits.

The TP Regional Expert will help the RRA - ITU team to apply TP rules/schemes with the perspective of the region or Africa. It is important to note that African region has unique transfer pricing/international tax issues from those observed in developed countries taking an example of lack of comparable and culture of tax compliance that is very low. Access to information is still another issue to many African countries to address through different measures and this requires expert with familiar regional experience.

## **2. GENERAL AND SPECIFIC OBJECTIVES OF THE ASSIGNMENT**

### **2.1 General objective**

The overall objective of the assignment is to assist the RRA to counter cross-border tax avoidance and collect the appropriate amount of taxes from multinational enterprises conducting cross-border transactions, while minimising the risk of double taxation and thereby encouraging inward investment.

### **2.2 Specific objective(s)**

The purpose of the assignment is to strengthen the human capacity of the RRA staff especially International Taxation Unit (ITU) staff while sharing with them the regional practical expertise and experience to better define transfer pricing policy, develop appropriate legislation and to effectively implement and enforce transfer pricing rules in Rwanda and conduct TP risk profiling and audits.

## **3. DESCRIPTION OF THE ASSIGNMENT**

### **3.1. Requested service**

The services to be provided by the expert include but not limited to the following:

- To provide onsite strategic policy advice and assistance to RRA management and officials on specific issues relating to transfer pricing, as requested and in collaboration with the Strategic Advisor.
- To provide guidance on the interpretation and application of regional and international best practice measures to counter base erosion and profit shifting schemes of related parties on cross border transactions.
- To provide mentoring and coaching to TP auditors within the RRA in order to facilitate the successful conclusion of ongoing and planned TP audit cases.
- To provide training, in close collaboration with the Strategic Advisor and relevant development partners, to a pool of transfer pricing specialists within RRA who will be able to work on the

formulation of future transfer pricing policy and legislation and provide specific technical advice to government.

- To develop a tailored medium-term and long-term training and capacity building plan on transfer pricing for RRA staff in collaboration with the Strategic Advisor, ATAF, the OECD and other development partners.

### **3.2. Required outputs**

- A detailed work plan for the assignment. The plan should include but not be limited to proposed coaching, mentoring and training activities with a focus on and taking into consideration the international taxation challenges within the region.
- Training materials prepared, with an emphasis on regional and international good practice (OECD Guidelines) in countering cross-border tax avoidance;
- Delivery, in collaboration with the Strategic Advisor and relevant development partners, of training and capacity building events for RRA staff at periodic intervals;
- A mid-term and long-term training plan on transfer pricing in Rwanda for the RRA, taking due consideration of ongoing and planned development partner interventions;
- Quarterly reports on the capacity building activities being provided to RRA staff, including analysis of feedback from the participants and performance assessment;
- A final report on the activities undertaken during the assignment. This report should include an analysis and measurement of improved capacity and impact of the training activities and provide recommendations for addressing further capacity building needs.

### **4. Required qualifications skills and competences;**

The interested expert should possess the qualifications here mentioned below;

- ✓ Master's degree or higher in economics, accounting, law or relevant fields (in its absence equivalent qualifications and professional experience will be considered).
- ✓ At least 8 years' experience in a tax administration, preferably in Africa;  
Highly experienced in working on issues relating to transfer pricing, particularly TP risk profiling and audits, implementation of public sector capacity building projects with specific emphasis on building transfer pricing capacity preferably within tax administrations.



- ✓ Expertise in international transfer pricing policy and legislation, with knowledge of experiences and good practice (notably OECD Guidelines) in countering cross-border tax avoidance in developing and transition countries, preferably in Africa;
- ✓ Experienced in capacity assessments and identification of training needs within public administration, particularly tax administrations;
- ✓ Experienced in the design and delivery of capacity building activities and training courses on issues relating to transfer pricing (both policy level and operational level)
- ✓ East Africa experience would be considered a distinct asset
- ✓ Proven working experience under the tax inspectors without borders would be an added advantage
- ✓ Experience for having involved in Mutual Agreement Procedures of TP cases as well as in exchange of information
- ✓ Strong writing skills including drafting of policy and legal documents
- ✓ Strong knowledge in using TP benchmark analysis databases
- ✓ An excellent command of both oral and written English, French would be an added advantage

### **HOW TO APPLY:**

Interested candidates should submit below application documents in PDF format to [recruitment@rra.gov.rw](mailto:recruitment@rra.gov.rw) : Curriculum Vitae, a copy of the Identity Card/ Passport and a copy of Degree Certificate as per the required qualification not later than **April 9<sup>th</sup> 2024**.

### **Note that:**

- ✓ The assignment will last for a period of thirty-six (36) months on full time basis. The assignment contract shall be signed for a period of one year (12 months) renewable.

Done at Kigali on 28/03/2024.

**BATAYIKA Emery**  
**Assistant Commissioner in charge of Human Resources**