



Our Ref : 0018/DCG/HE/020  
Your Ref : .....

Date : .....

**JOB VACANCY:**

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

**REGIONAL EXPERT ON INTERNATIONAL TAXATION AND TRANSFER PRICING (1 POSITION) RE- ADVERTISED**

**1. Background**

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 to meet government financial needs.

Recently, the issue of International Taxation has been receiving more attention from authorities in both developed and developing countries. Multinational companies' are alleged eroding their taxable base in some jurisdictions. This has led to many Multinational enterprises declaring less profit or making losses year in year out in countries they are operating in. Rwanda is among 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). RRA intends to increase awareness and strengthen the implementation of TP regulations in Rwanda, clamp down future corporate tax evasion cases by further refining the design and exaction of transfer pricing rules and increase staff capacity in the country.

In the year end 2017, RRA established an International Taxation Unit with the aim of addressing the risks the country faces from international taxation in a manner which is in line with internationally agreed principles. 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 yet to be in place shall clarify the application of TP in relation to comparability analysis, selection of TP methods and taxpayer documentation requirements.

Since 2017, the EU Delegation in Rwanda has been and still is directly supporting the RRA with a view to strengthening the human capacity of International Taxation Unit (ITU) to better define transfer-pricing policy, to develop an appropriate legal framework and to effectively implement and enforce transfer-pricing rules in Rwanda. Currently the EU Delegation deploys a part-time Strategic Advisor on international tax and transfer pricing in the ITU. The support provided by the EU builds on previous training and capacity building provided by development partners on transfer pricing related issues over a number of years.

There is now a relatively strong foundation of TP knowledge within RRA and the TP team members are now better equipped for implementing major TP reforms and to develop a vision for the future management of TP issues. Through capacity building activities, delivered under the EU project, and in conjunction with other development partners, RRA staff acquired a better understanding of TP and international taxation issues. The capacity of RRA TP staff to undertake TP-audits has increased significantly. However, although TP auditors now have the knowledge to be able to select, perform and finalise an audit, the auditors are still inexperienced in the practicalities of concluding audit cases successfully.

It is from the above background that RRA shall utilise part of a multi-donor basket fund for public finance management modernisation (PFM Basket Fund) in the period 2020/2021-2021/2022 to hire international tax 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. This will enable 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 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 co-joints with ITU staff conduct audits.

Supplemental to the support by the TP Strategic Advisor, the TP regional expert will help the RRA ITU team to apply TP rules/scheme with the perspective of the region (sub Saharan Africa) or Africa. It is important to note that African region has unique transfer pricing/international tax issues from those observed in Europe. For example lack of comparable and access to information are the major issues that would require experts 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 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 this assignment is to improve the knowledge on International taxation mostly Transfer Pricing of RRA staff especially ITU staff. This includes 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 as well as 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 TP 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 TP 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 the 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 limited to proposed coaching, mentoring and training activities with a focus on 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.
- A detailed risk assessment manual to guide Auditors
- A detailed gap analysis report on all issues to be addressed to achieve a strong ITU team.

#### **4 Duration of the assignment**

The assignment will last for a period of 24 months on full time basis. The assignment contract shall be signed for a period of one year renewable once.

#### **5 Qualifications, skills and competencies**

- Master's degree or higher level in Economics, Accounting, Law or relevant fields proven by relevant certificates. Professional equivalent qualifications and professional experience will be considered.
- At least 6 years' experience in a leading tax administration, preferably in Africa;
- Highly experienced in working on issues relating to transfer pricing, particularly TP audits, preferably within tax administrations in Africa.
- 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;
- At least 4 years' experience in guiding and undertaking transfer pricing risk profiling and audits, preferably in a developing country context.
- At least 4 years' experience in the implementation of public sector capacity building projects in transition or developing countries, with specific emphasis on building transfer pricing capacity within tax administrations;
- At least 4 years' experience in delivering tailored policy advice on transfer pricing to management and staff working in tax administrations in developing and transition countries;
- 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 and Rwanda experience would be considered a distinct asset.
- Experience for having been involved in Mutual Agreement Procedures of Transfer Pricing cases as well as in exchange of information;
- Strong writing skills including drafting of policy documents;
- An excellent command of both oral and written English, French would be an added advantage.

**Note:** The above requirements should be clearly indicated in the CV and attach scanned copies of relevant certificates.

### **HOW TO APPLY**

- Interested candidates should download the “Job application form” from the RRA website [www.rra.gov.rw](http://www.rra.gov.rw).
- Attach an **application letter addressed to Commissioner General, a well filled RRA Job application form, Curriculum Vitae, a copy of National Identity Card / passport, copy of Degree as per required qualifications** and send them to [recruitment@rra.gov.rw](mailto:recruitment@rra.gov.rw) not later than **13/08/2020, at 5:00pm.**

Done at Kigali on 06/08/2020.

*Kanyangeyo A.*

**KANYANGEYO Agnes**  
Deputy Commissioner General & Commissioner for Corporate Services.

