

MOZAMBIQUE

AVENANT N° 2 A LA CONVENTION DE MISE EN ŒUVRE DE LA PRESTATION DE COOPERATION DENOMMEE

« *Tax Administration Reform Common Fund* »

NN : 3004492

N° CTB : MOZ 0701511

Vu la Convention Spécifique dénommée « *Tax Administration Reform Common Fund* » conclue entre le Royaume de Belgique et la République du Mozambique en date du 05/03/2010, en ce compris le dossier technique et financier ;

Vu la Convention de Mise en Œuvre de la prestation de coopération en cours dénommée « *Tax Administration Reform Common Fund* » signée le 20/04/2010 entre l'Etat belge, représenté par le Ministre de la Coopération au Développement, et la Coopération Technique Belge, représentée par W. Peirens et J. Valkeniers, ci-après dénommée « la Convention de Mise en Œuvre » ;

Vu l'Avenant n°1 à la Convention de Mise en Œuvre de la prestation de coopération en cours dénommée « *Tax Administration Reform Common Fund* », signée le 24/01/2012 entre l'Etat belge, représenté par le Ministre de la Coopération au Développement, et la Coopération Technique Belge représentée par W. Peirens et J. Valkeniers, ci-après dénommé « l'Avenant n°1 » ;

IL EST CONVENU CE QUI SUIT

Article 1

Objet

Suite à la signature de la Convention Spécifique dénommée « *Common Fund for the Implementation of the Revenue Authority Reform* » conclue entre le Royaume de Belgique et la République de Mozambique en date du 07/12/2011, l'expertise prévue est élargie.

Article 2

Modifications apportées

L'article 1. de la Convention de Mise en Oeuvre est modifié comme suit :

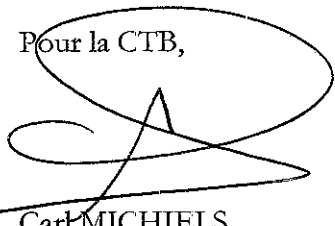
« L'expertise fournie par la CTB assurera, selon les dispositions de l'annexe 1 du présent avenant :

- 1 un suivi technique et financier du dossier « *Tax Administration Reform Common Fund* »,
- 2 un appui à l'Attaché à la Coopération Internationale pour le développement d'une politique cohérente en matière d'appui budgétaire sectoriel dans le secteur de l'agriculture,
- 3 une participation active dans la préparation du dialogue politique. »

Les autres dispositions de la Convention de Mise en Œuvre restent inchangées.

Fait à Bruxelles, le 19 JUIN 2012, en deux exemplaires originaux, chacune des parties reconnaissant avoir reçu le sien.

Pour la CTB,



Carl MICHIELS
Président du Comité de Direction

Pour l'Etat belge,



Maro DENYS
Directeur D1

Paul MAGNEITE
Ministre de la Coopération au Développement
ou son délégué

Termes de Référence de l'expert CTB

General

The expert will be responsible for :

- the follow-up of the Belgian contribution to the Common Fund for Tax Administration Reform in Mozambique, through
 - membership of the Partner Committee of the Tax Administration Common Fund,
 - reporting on progress and disbursement conditions,
- assisting the Attaché for International Cooperation (at the Belgian Bureau for International Cooperation in Maputo, Mozambique) in developing a coherent policy of Sector Budget Support in the field of agriculture (rural development), within the frame of the aid architecture in Mozambique, through
 - membership of the Agriculture and Rural Economic Development Working group (AgRED),
 - contributing to a sector budget support policy,
- actively participating in the preparation of the policy dialogue on issues related to tax policy and agricultural development (rural development) through :
 - participation in different donor and joint donor Government of Mozambique working groups,
 - initiating analytical work (by the expert or third parties),

In addition the expert will be in charge of :

- the follow up of the Belgian contribution to the Common Fund for the Reform of the State Financial Management System in Mozambique (SISTAFE CF). These funds are delegated to Norway,
- assisting the Belgian Technical Cooperation (BIC) and the Directorate General (DGD) for Development in fulfilling their ODA information requirements.

The ToR for the BIC Expert are guided by the tasks and principles set out in the Belgian Vademecum on budget support, the agreements between Belgium and Mozambique and the Conventions between BIC and DGOS on the provision of expertise.

Specific Responsibilities

- Follow-up of the performance of the *Autoridade Tributaria de Moçambique* (AT) and the Tax Administration Common Fund (and GoM)
 - participate in the Partnership Committee of the Tax Administration Reform Common Fund,
 - specific attention to mitigate risks as described in the Technical Note through the Partnership Committee,

- coordinate with other donors in the Tax Administration Reform Common Fund and ensure harmonized positions. The Expert may take up the role of Coordinator of the Tax Common Fund Donors, when vacant,
- assess the compliance by AI in fulfilling the requirements set in the MoU and bilateral agreement, particularly relating to the :
 - planning for Common Fund Activities and wider AI,
 - progress reporting on Common Fund activities and wider AI,
 - financial reporting and financial audit requirements for the Common Fund,
- assist in determining the ToR for Quality Assurance Group Missions,
- assess the fulfilment of the disbursement requirements, report on these according to the provisions of the Vademecum and follow-up of disbursements (planning, approval, ..),
- prepare and support backstopping missions and review missions from BIC HQ and DGD.
- Follow-up of the activities of AgRED and the GoM in the field of Agriculture
 - participate in the AgRED and (possible) Common Fund Partnership Committee,
 - specific attention to mitigate risks in the field of Agricultural Development,
 - coordinate with other donors in AgRED and ensure harmonized positions,
 - assess the compliance by GoM (especially the Ministry of Agriculture and SETSAN) in fulfilling the requirements set in the PARP and PEDSA on agricultural development, particularly relating to :
 - planning for Agricultural Development,
 - progress reporting on Sectoral Budget Support and Common Fund activities,
 - financial reporting and financial audit requirements related to Belgian financial contributions in the field of agricultural development; assess the fulfilment of the disbursement requirements and report on these according to the provisions of the Vademecum.
 - assist in drafting the MoU on donor contributions to the sector
- Prepare and support backstopping missions and review missions from BIC HQ and DGD. Wider follow-up of tax policy, tax administration and agricultural development issues, and participate in policy dialogue on these issues.
 - active participation in different donor and joint donor-GOM-civil society working groups.
 - the expert will assist in the assessment work of the groups in which he participates, in particular towards their :
 - Contributions for the Joint Review and Mid-Year Review
 - Mission Reports
 - the follow-up and assessment of official documents by GoM and international partners will be determined by the activities agreed in the working groups and in agreement with the Attaché ,
 - the expert will maintain contacts with relevant stakeholders
 - the expert will follow-up review missions of IMF and other international institutions relevant to the tax issues (mostly IMF FAD, UNIDO, UNCTAD, WCL, ...)
- Support to the Attaché in the political dialogue
- Support to any additional tasks, agreed with the Attachés and under the condition that these tasks are clearly within the general scope of the budget support mechanisms. These tasks can relate to donor harmonization and alignment with government system, donor reporting, capitalization of experiences

for the Belgian cooperation on budget support or tax policy, provision of information to academic and multilateral organizations, etc.

