TERMS OF REFERENCE

Job title:	National Tax for SDGs Consultant
Duty Station:	Republic of Moldova, Chisinau
Reference to the project:	Public Finance for Development Project
Contract type:	Individual Contract (IC)
Contract duration:	April 2026 – December 2026
Expected workload:	up to 155 working days
Indicative starting date:	April 1, 2026

1. BACKGROUND

The United Nations Development Programme (UNDP) is the knowledge frontier organization for collective action to realize the Sustainable Development Goals (SDGs). UNDP's policy and programme work carried out at HQ, Regional and Country Office (CO) levels forms a contiguous spectrum of deep, local knowledge to cutting-edge global perspectives and advocacy. Within this context, UNDP invests in a network of field-based and global technical expertise across a wide range of knowledge domains and in support of the signature solutions and organizational capabilities envisioned in the Strategic Plan.

The Tax for Sustainable Development Goals Initiative, or Tax for SDGs, supports developing countries in augmenting domestic resource mobilization (DRM) and using taxation to help achieve the Sustainable Development Goals (SDGs). The Initiative sees taxation as both a tool for revenue collection and a policy instrument to encourage sustainable growth strategies and influence behavior of economic actors towards desired outcomes related to climate, nature, wellbeing, and governance.

Leveraging UNDP's role as an enabler, integrator, and catalyst at the country level, Tax for SDGs works to direct people's choices for a fairer, sustainable future with planet and people in balance, and achieve the World as envisioned by the 2030 Agenda. Tax for SDGs works with Ministries of Finance, National Tax Administrations, and other stakeholders worldwide. Taxation stands at the core of public development financing and is integral to achieving the SDGs. Recognizing the integrated nature of these goals, Tax for SDGs focuses on practical actions for capacity building, institutional and societal change in tax systems to support the financing and achievement of the SDGs.

Health, as the 3rd Sustainable Development Goal, is a key component of human capital, an enabler to continued economic growth and an essential part of SDG finance as a key driver of development and well-being. Non-communicable diseases, or NCDs, are the fastest growing cause of mortality worldwide. Beyond looking at treating these diseases, which have very high per-patient costs, countries are well placed to look at NCD 'risk factors' or aspects of daily life that contribute to the incidence of NCDs. Three of the largest risk factors are the use of tobacco products, alcoholic beverages, and breathing polluted air. Tobacco taxation (i.e. WHO FCTC Article 6) was specified in the Addis Ababa Action Agenda on Financing for Development for its potential to reduce the health burden and associated costs of tobacco use while generating significant revenue for countries to finance their development priorities. Alcohol taxation, along with tobacco taxation, was recognized by the WHO as among 'good buys', of cost-effective and proven interventions to address NCDs, as with tobacco taxation, drives an increase in the price of these goods, and lowers their consumption. Similarly, a large driver of ambient air pollution and low air quality is the burning of fossil fuels, and in urban areas, a large driver of particulate matter, the main driver of pollution-based NCDs, comes from the burning of fuels. While often considered an environmental tax, or a tax on road users to fund road infrastructure maintenance and development, taxes on petroleum-based fossil fuels will also have significant health effects, while also raising important tax revenue. However, perceived incentive conflicts amongst government sectors, particularly between the health and economic sectors, remain a barrier to the implementation of so called 'health taxes'. The ability of governments – especially ministries of health – to make a compelling, evidence-informed advocacy case for action on NCDs, and their associated risk factors, is crucial for reversing the trend of more and younger people falling ill, living with chronic and debilitating conditions, being unable to participate in labor markets, and dying from these diseases.

On April 2, 2024, **the Country Engagement Plan (CEP) on the Tax for SDG initiative in Moldova** was signed between UNDP, the Ministry of Finance, and the State Tax Service. The overall objective of this assistance is to increase the developmental impact of Moldova's tax system and foster systemic reforms and institutional development. The CEP includes the following outputs:

- Increased capacity of the Tax Administration and relevant agencies to tackle tax avoidance, evasion, and illicit financial flows.
- Greater alignment of government tax and fiscal policies with the Sustainable Development Goals (SDGs).
- Incorporation of evidence and perspectives from developing countries into regional and international discussions on taxation.

The CEP focuses on supporting institutional development and enhancing the Ministry of Finance's role in leveraging the development potential of tax policy and tax administration. It also outlines the contribution of the State Tax Service in financing and achieving the SDGs. The plan builds on the experience from ongoing and completed Tax for SDGs activities and other dimensions of UNDP's portfolio across governance, financing the SDGs, and sector-specific efforts.

In Moldova, where NCDs are the principal burden of disease, excise duty rates on the three product types mentioned above are set to be open to revision, and this represents a significant opportunity to advocate for the increase of these. To support its work on the intersection of tax and sustainable development in Moldova, UNDP Moldova is willing to hire a National Tax Consultant. The role will principally have an analytical focus, driving the estimation of fiscal impacts of increasing excise taxes on tobacco, but also a political side, supporting the Ministry of Finance in engaging with different stakeholders and providing guidance on the expected opposition to such reforms in the country. The support will be provided within the new phase of the Public Finance for Development Project and IRH Facility.

The Public Finance for Development Project is based on a long and rich experience that the Slovak Republic as donor and UNDP have gained over the course of the past decade. Through this project, the Ministry of Finance of the Slovak Republic and UNDP help put development effectiveness principles into practice, thus contributing to advancing the effectiveness of global development efforts to achieve the ambitious Sustainable Development Goals. Thus, it became the key area of the Slovak development cooperation performed by knowledge-transfer and building the capacities of partner institutions. Based on these experiences, the Public Finance for Development (PFD) Programme was established in 2009 with the aim of assisting partner countries in their efforts to reform and set up effective public finance management systems.

2. OBJECTIVE AND EXPECTED OUTPUTS

The objective of this assignment is to provide technical, analytical, and capacity-building support to the Ministry of Finance and the State Tax Service of the Republic of Moldova in strengthening the design, implementation, and institutionalization of evidence - based tax policies aligned with the Sustainable Development Goals (SDGs) and the country's EU accession commitments.

Specifically, the assignment aims to support the assessment of the feasibility, fiscal, economic, and social implications of key tax policy reforms, including excise duties on tobacco products and fossil fuels, corporate taxation of small and medium enterprises, and gender-responsive taxation through the development of tax impact assessments, legal and regulatory recommendations, fiscal simulation models, and institutional capacity-building activities. The assignment will contribute to enhancing domestic resource mobilization, improving public health and environmental outcomes, strengthening tax system equity and efficiency, and supporting Moldova's transition toward an SDG-aligned and EU-compliant fiscal framework.

3. KEY DELIVERABLES AND TENTATIVE TIMETABLE

No.	Key deliverables	Tentative timetable
1	**Task 1:** Policy and legal support to institutionalize tobacco producers' and importers' reporting Provide technical support to the Ministry of Finance in designing and institutionalizing a comprehensive reporting framework for tobacco producers and importers. This includes reviewing the existing legal and regulatory framework, identifying gaps, and developing necessary legislative and regulatory instruments to ensure systematic reporting that strengthens tax administration, improves revenue forecasting, and supports evidence-based excise policy planning. **Deliverable 1:** Draft legal and regulatory framework, including proposed amendments to primary and secondary legislation, reporting templates, and implementation guidance, submitted to the Ministry of Finance to institutionalize mandatory reporting by tobacco producers and importers.	by 31 May 2026 25 WDs
2	**Task 2:** Tax Impact Assessment of excise duty increases on tobacco products aligned with EU Directive 2011/64/EU Support the Ministry of Finance in assessing the feasibility, fiscal impact, and broader economic and social implications of increasing tobacco excise duties to EU minimum levels. The assignment includes data collection and validation, legal and regulatory analysis, financial modelling and assessment of revenue, consumption, public health, and macroeconomic implications. **Deliverable 2:** Comprehensive Tax Impact Assessment Report evaluating the feasibility and resource implications of aligning tobacco excise duties with EU Directive 2011/64/EU, including fiscal projections, policy options, implementation scenarios, and actionable recommendations to strengthen excise governance and enforcement.	by 15 June 2026 25 WDs
3	**Task 3:** Capacity development and training on tax simulation modelling and excise policy implementation	by 15 July 2026 10 WDs

	Design and deliver a structured capacity-building programme for the Ministry of Finance to strengthen institutional capacity in excise tax policy analysis, fiscal modelling, and impact assessment. The training will include practical guidance on excise tax reform implementation, application of tax simulation models, and clarification of institutional roles and responsibilities. **Deliverable 3:** Delivery of at least one structured training session for Ministry of Finance staff, including training agenda, presentations, simulation tools, practical exercises, and training materials, demonstrating strengthened institutional capacity to apply tax simulation models and conduct excise policy analysis.	
4	**Task 4:** Tax Impact Assessment of **diesel** excise duty alignment with EU minimum levels Support the Ministry of Finance in assessing the feasibility and fiscal, economic, and social implications of increasing diesel excise duties to EU minimum levels. This includes financial modelling, policy and legal analysis and development of a phased diesel excise convergence roadmap through 2030, aligned with EU accession requirements. **Deliverable 4:** Comprehensive Tax Impact Assessment Report evaluating diesel excise duty alignment with EU minimum levels, including fiscal projections, implementation scenarios, convergence roadmap through 2030, and recommendations to strengthen excise governance and enforcement.	by 31 August 2026 25 WDs
5	**Task 5:** Tax Impact Assessment of the existing **0% corporate profit tax** regime for Small and Medium Enterprises (SMEs) Support the Ministry of Finance in assessing the feasibility, fiscal implications, and economic impact of the existing 0% corporate profit tax regime for SMEs. The assignment includes economic modelling, fiscal cost estimation, behavioral impact analysis, and assessment of implications for domestic resource mobilization, investment, and economic growth.	by 15 October 2026 35 WDs

	Deliverable 5: Comprehensive Tax Impact Assessment Report evaluating the feasibility and fiscal implications of the existing 0% corporate profit tax regime for SMEs, including fiscal impact projections, economic analysis, risk assessment, and policy recommendations.	
6	**Task 6: Gender-responsive tax system assessment** using the SDG Taxation Framework (STF) Provide technical support to the Ministry of Finance and State Tax Service in evaluating the national tax system through a gender equality lens, using the SDG Taxation Framework toolkit. This includes data collection, gender impact analysis and identification of policy gaps and opportunities to strengthen gender-responsive taxation aligned with SDG 5 and EU accession commitments. **Deliverable 6:** Comprehensive Gender-Responsive Tax Assessment Report evaluating Moldova's tax system against SDG 5 Gender Equality objectives, including analysis findings, policy gaps, and actionable recommendations aligned with EU accession priorities.	by 30 November 2026 35 WDs

4. INSTITUTIONAL ARRANGEMENTS

This is a part-time consultancy. The timeframe for the work of National Tax Consultant is planned for April 2026 – December 2026. During this time the National Tax Consultant is expected to work a total of up to 155 working days.

All communications and documentation related to the assignment will be in English.

The Consultant will work in close collaboration with the Ministry of Finance and Line Ministries' representatives, and under direct supervision of the UNDP Project Manager.
The UNDP Project Manager will provide administrative and logistical support in the organization of the envisaged events, meetings and/ or consultations.
All deliverables shall be approved by the UNDP Project Manager.

5. FINANCIAL ARRANGEMENTS

Payments will be disbursed in tranches upon the submission and approval of the deliverables, and a certification by UNDP Project Manager that the services have been satisfactorily performed.

6. QUALIFICATIONS AND SKILLS REQUIRED

COMPETENCIES

Corporate competencies

- Demonstrates integrity by modelling the UN's values and ethical standards;
- Promotes the vision, mission, and strategic goals of UNDP;
- Displays cultural, gender, religion, race, nationality and age sensitivity and adaptability;
- Treats all people fairly without favoritisms;
- Fulfils all obligations to gender sensitivity and zero tolerance for sexual harassment.

Functional competencies:

- Strong leadership and team management skills;
- Strong interpersonal skills, communication and diplomatic skills, teamwork ability;
- Ability to work under pressure and stressful situations;
- Strong analytical, reporting and writing abilities;
- Good time management, meeting deadlines.

QUALIFICATIONS

Academic Qualifications/Education:

- Master's Degree or higher in economics, finance, public administration, management, development studies or related field.

Experience:

- At least 7 years of experience in public finance management, fiscal planning, tax policy aligned to EU practices and tools;
- At least 2 years of progressively responsible experience of working in quantitative modelling within taxation, domestic resource mobilization, or health economics, for a government or an international organization;
- Strong record in advising and engaging with international institutions and/or governments on tax/fiscal policy, tax administration processes, financing public health or domestic resource mobilization, with involvement in technical work such as public revenue or expenditure projections, economic evaluation and impact assessments;
- Hands-on experience of working in policies regarding tobacco, alcohol and fossil fuel taxation, with good understanding of global best practices in these areas, and about non-communicable disease, public sector financing and the national legislative calendar;
- Experience of working with UNDP or UN Development System on matters related to development finance and fiscal policies will be an advantage.

Language skills:

- Strong writing, editing, and oral communication skills in English and proficiency in Romanian and Russian are required for this assignment.

7. DOCUMENTS TO BE INCLUDED WHEN SUBMITTING PROPOSALS:

Interested individual consultants must submit the following documents/ information to demonstrate their qualifications:

- Motivation statement indicating the position applying for, explaining why they are the most suitable for the work including previous experience in similar Projects (please provide brief information on each of the above qualifications, item by item);
- Offeror's Letter confirming interest and availability;
- Duly completed and signed CV and the contact details of at least 3 referees.

Important notice: The applicants who have the statute of Government Official / Public Servant prior to appointment will be asked to submit the following documentation:

- a no-objection letter in respect of the applicant received from the Government, and;
- the applicant is certified in writing by the Government to be on official leave without pay for the entire duration of the Individual Contract.

Incomplete applications will not be considered.

If an applicant is employed by an organization/company/institution, and he/she expects his/her employer to charge a management fee in the process of releasing him/her to UNDP under Reimbursable Loan Agreement (RLA), the applicant must indicate this at this point, and ensure that all such costs are duly incorporated in the financial proposal submitted to UNDP.

8. EVALUATION

Initially, individual consultants will be **short-listed** based on the following minimum qualification criteria:

- Citizen of Republic of Moldova;
- Master's Degree or higher in economics, finance, public administration, management, development studies or related field;
- At least 7 years of experience in public finance management, fiscal planning, tax policy aligned to EU practices and tools.

The short-listed individual consultants will be further evaluated based on the following methodology:

Cumulative analysis

The award of the contract shall be made to the individual consultant whose offer has been evaluated and determined as:

a) responsive/ compliant/ acceptable, and
b) having received the highest score out of a pre-determined set of weighted technical and financial criteria specific to the solicitation.

* Technical Criteria weight – 60% (300 pts);
* Financial Criteria weight – 40% (200 pts).

Only candidates obtaining a minimum of 210 points would be considered for the Financial Evaluation.

Criteria and Scoring	Maximum Points Obtainable
Technical evaluation	
Master's Degree or higher in economics, finance, public administration, management, development studies or related field *(Master's degree – 20 pts., PhD degree – 25 pts.)*	**25**
At least 7 years of experience in public finance management, fiscal planning, tax policy aligned to EU practices and tools *(7 years – 40 pts, each additional year – 5 pts, up to max. 55 pts.)*	**55**
At least 2 years of progressively responsible experience of working in quantitative modelling within taxation, domestic resource mobilization, or health economics, for a government or an international organization *(2 years – 25 pts, each additional year – 5 pts, up to max. 50 pts.)*	**50**
Strong record in advising and engaging with international institutions and/or governments on tax/fiscal policy, tax administration processes, financing public health or domestic resource mobilization, with involvement in technical work such as public revenue or expenditure projections, economic evaluation and impact assessments (*each year – 10 points; up to max. 50 pts*.)	**50**
Hands-on experience of working in policies regarding tobacco, alcohol and fossil fuel taxation, with good understanding of global best practices in these areas, and about non-communicable disease, public sector financing and the national legislative calendar *(one assignment – 20 points; each additional assignment – 10 pts, up to*	**50**

max. 50 pts.)	
Previous experience of working with international organizations, including UN Agencies, will be an advantage *(each year – 10 points; up to max. 50 pts.)*	**50**
Fluency in English and proficiency in Romanian and Russian are required for this assignment *(Romanian - 5 pts, English – 5 pts, Russian – 5 pts)*	**15**
Belonging to the group(s) under-represented in the UN Moldova and/or the area of assignment* *(No – 0 pts., to one group – 2.5 pts., to two or more groups – 5 pts.)* ** Under-represented groups in UN Moldova are persons with disabilities, LGBTI, ethnic and linguistic minorities, especially ethnic Gagauzians, Bulgarians, Roma, Jews, people of African descent, people living with HIV, religious minorities, especially Muslim women, refugees and other non-citizens.* ***Please specify in CV, in case you belong to the group(s) under-represented in the UN Moldova and/or the area of assignment.***	**5**
Maximum Total Technical Scoring	**300**
<u>Financial</u>	
Evaluation of submitted financial offers will be done based on the following formula: **<u>S = Fmin / F * 200</u>** **S –** score received on financial evaluation. **Fmin –** the lowest financial offer out of all the submitted offers qualified over the technical evaluation round. **F –** financial offer under consideration	**200**

<u>Winning candidate</u>

The winning candidate will be the candidate, who has accumulated the highest aggregated score (technical scoring + financial scoring).