



SUPPORT TO IMPROVING BUSINESS AND INVESTMENT ENVIRONMENT (SIBE)

Terms of Reference (ToR) for Recruitment of Short-Term Expert	
Title of Assignment:	Develop National frameworks for monitoring and evaluation of implementation of Tax Incentive Guidelines and build the capacity of its use in three Member States (Angola, Botswana and Eswatini)
Reference no.:	TOR 013/KRA1.3/AWP2
Activity Code:	IN.1.3.3.03 “STE inputs”
Responsible SADC SPO:	Mário Lironel, SPO Finance and Investment, Directorate Finance, Investment and Customs
Date of issue:	24 April 2023
1. Background	
1.1 Background SADC	<p>The Southern African Development Community (SADC) was formed in 1980 as the “Southern African Development Co-operation Conference” (SADCC) by nine of the current Member States. On 17 August 1992 in Windhoek, Namibia, the SADCC was transformed into SADC with the signing of the SADC Declaration and Treaty. SADC currently has 16 Member States: Angola, Botswana, Comoros, Democratic Republic of Congo, Eswatini, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Seychelles, South Africa, United Republic of Tanzania, Zambia and Zimbabwe. SADC has a combined population of approximately 380 million and a Gross Domestic Product (GDP) of more than 780 billion (2021).</p> <p>SADC has a long-term Vision of a regional community that has a common future and that will ensure social-economic well-being, improvement of the standards of living and quality of life, freedom and social justice and peace and security for the people of Southern Africa, as enshrined in the Treaty. In particular, by 2050, SADC envisions a peaceful, inclusive, middle to high income industrialised region, where all citizens enjoy sustainable economic well-being, justice and freedom. This SADC Vision 2050 is expressed in three Pillars: Industrial Development and Market Integration; Infrastructure Development in Support of Regional Integration; and Social and Human Capital Development, and built on a firm foundation of Peace, Security and Good Governance.</p> <p>The Treaty aims are implemented through agreements including Protocols that are legally binding international agreements committing the Member States to the objectives and specific procedures stated within them. Currently, SADC has a number of Protocols, including the Protocol on Finance and Investment (2006,</p>

which was amended in 2016); the Protocol on Trade (1996); the Protocol on Mining (1997); the Protocol on Trade in Services (2012); and the Protocol on Industry (2019).

Through these protocols, the SADC envisage to eliminate barriers to intra SADC trade, eliminate import and export duties, quantitative restrictions on exports and imports and all other non-tariff barriers to trade, and remove any obstacles to the free movement of labour, goods and services.

In particular, the Finance and Investment Protocol intends to increase cooperation, coordination and management of macroeconomic, monetary and fiscal policies and establishment of macroeconomic stability as a precondition to sustainable economic growth and for the creation of a monetary union in the Region. This would be achieved through coordination amongst central banks on investments and exchange controls, harmonization of legal and operational frameworks, facilitation of regional foreign direct investments, cooperation in regional and capital markets and establishment of a regional clearing and settlement system amongst others. The Protocol on Finance and Investment is an important regional investment facilitation tool as it provides investors with the ability to, among other things, consider tax regimes in making their investment decisions.

There are additional strategic documents that guide SADC's activities towards regional integration including the Regional Indicative Strategic Development Plan (RISDP 2020-2030) which is underpinned by the SADC vision 2050, and set out the strategic objectives to be accomplished and the foundation of the integration.

The RISDP outlines the need for promoting the development of sound investment policies in Member States, to improve the investment climate and enhance the levels of intra-SADC and foreign direct investment in the region. This objective is supported by a similar objective aimed at enhancing cooperation in taxation and related matters, including tax information sharing; capacity building for Tax Administrations; and to develop common approaches and policies to the application and treatment of tax incentives and negotiation of tax agreements. This is in recognition that investors, among other things, consider tax regimes in making their investment decisions. The RISDP also highlights the enhancement of monetary cooperation to reform the SADC banking system and harmonization of banking regulatory frameworks. Furthermore, development and strengthening of the financial and capital markets are critical to facilitate free movement of capital and mobilization of financial resources for the promotion of growth and development in the region.

The Community is supported by the SADC Secretariat that is located in Gaborone, Botswana. SADC is a consensus-based

	<p>organisation, and the Secretariat is the principal executive institution of SADC. For further information see www.SADC.int.</p>
<p>1.2 Background - SIBE Programme</p>	<p>The Support to Improving Investment and Business Environment (SIBE) Programme is a five-year Programme, implemented by the Finance, Investment and Customs (FIC) Directorate and financed to the tune of €14 million by the EU under the 11th European Development Fund (EDF). Financing Agreement and the Contribution Agreement were signed in June 2019 and August 2019, respectively. The Programme will be implemented over a period of 55 months from the date of signature of the Agreements. The Programme is implemented by the SADC Secretariat and covers all the 16 SADC Countries.</p> <p>The overall objective of the Programme is to achieve sustainable and inclusive growth and support job creation through the transformation of the region into a SADC investment zone and promoting intra-regional investment and Foreign Direct Investment (FDI) in the SADC region, in particular for Small and Medium Enterprises (SMEs).</p> <p>The specific objective of the SIBE Programme is to develop the region into a SADC investment zone, promoting intra-regional investment and FDI in the SADC region, in particular for SMEs.</p> <p>The Programme focuses its support on the following Results Areas (RAs):</p> <p>RA1 - An enabling investment policy framework across SADC Member States is supported.</p> <p>This result area covers the following main activities:</p> <ul style="list-style-type: none"> (i) Set-up a dialogue at regional level on improving investment and business environment in SADC; (ii) Provide ad-hoc support to Member States in developing structured public-private dialogue mechanisms for improving investment and business environment in SADC; (iii) Harmonise SADC Member States' investment and business environment related laws and regulations; and (iv) Enhance the SADC Tax regime in support of a conducive investment and business environment. <p>RA2 - Enhanced integration of financial markets in the SADC region is promoted</p> <p>Under this Result area, the programme will assist in:</p> <ul style="list-style-type: none"> i. Developing financial markets in the SADC region;

	<ul style="list-style-type: none"> ii. Developing policies and strategies to address risks to financial stability at regional and national levels; and iii. Strengthening SADC Real Time Gross Settlement System (SADC-RTGS), Committee of Insurance, Securities and Non-Banking Authorities (CISNA), Committee of SADC Stock Exchanges (CoSSE), the SADC Committee of Central Bank Governors (CCBG) and the SADC Banking Association (SADC BA). <p>RA3 - Enhanced financial inclusion is supported</p> <p>This Result Area focuses on developing proper and specific action plans aimed at reducing costs of remittances and developing financial products for SMEs. In particular, SIBE will support the following main activities:</p> <ul style="list-style-type: none"> i. Develop and implement Financial Inclusion Strategies; ii. Identify key financial inclusion regulatory areas for harmonisation and capacity building; and iii. Monitor Status of and Progress on Financial Inclusion in the Region. <p>The Programme management structure is composed by a Task Manager, the Senior Programme Officer – Finance and Investment under the operational oversight and guidance of the Director of Finance, Investment and Customs (FIC).</p> <p>The SADC Secretariat has contracted a consortium composed of FinMark Trust, GFA Consulting Group and Southern Africa Trust, under a Service Contract for a Technical Assistance including the provision of one Long Term Expert to coordinate and manage the implementation of activities across the 3 result areas, and a pool of Long and Short-Term Experts.</p> <p>These Terms of Reference (ToRs) are a request for the provision of consultancy services to the SIBE Programme to carry out an assignment on: “Develop National frameworks for monitoring and evaluation of implementation of Tax Incentives Guidelines and build the capacity of its use in three Member States</p>
1.3 Background - Assignment	<p>The Protocol on Finance and Investment (FIP) is one of the protocols entered into by SADC Member States. The FIP is a legal document and, therefore, binding. As such, it complements the objectives of the SADC Treaty. The objectives of the Protocol are to improve the investment climate in each Member State and the region as a whole; and achieve the preparation, co-operation and harmonisation necessary for regional economic integration.</p> <p>The FIP has 13 Annexes, one of them being Annex 3 that relates to the Co-operation in Taxation and related matters.</p>

The Article 4, Paragraph 5 of this Annex 3 states:
“In order to advance a competition policy within the Region, State Parties shall collectively develop a fiscal framework for tax incentives that will, among other things, focus on:

- (a) the effectiveness of proposed tax incentives in achieving their stated policy goals;
- (b) the revenue costs likely to be suffered by the fiscus of each of the State Parties as a result of the application of proposed tax incentives;
- (c) the extent to which the absence of Tax Sparing Arrangements in Tax Agreements between State Parties reduce the effectiveness of tax incentives, particularly those aimed at attracting foreign direct investments;
- (d) the impact that proposed tax incentives will have on the collective costs of, or collective burden on, tax administration in the Region; and
- (e) the effects that tax incentives have on the overall distribution of the tax burden within each State Party.”

The SADC Tax Expenditure Model for Tax Incentives was developed to enable Member States to estimate the tax revenue costs (revenue foregone) of tax incentives offered in their jurisdictions as specifically mandated by sub-paragraph (b) above. The Model is designed for measuring the benefits and effectiveness of tax incentives in meeting their objectives.

Tax co-operation in SADC is overseen by the SADC Tax Subcommittee

that is made up of senior tax officials from each of the Member States. The SADC Secretariat supports the work of this Subcommittee, which has three Working Groups, to make progress in the main technical areas of tax co-operation, namely: Tax Incentives, Tax Agreements and Indirect Taxes.

In July 2021, the Secretariat commissioned a study to Review and build capacity of Member States on the use of the SADC Tax Expenditure Model for analysing tax incentives. The Report and recommendations of the study were validated by the SADC Tax Subcommittee and further endorsed by the Committee of Ministers of Finance and Investment.

Based on the outcomes of the validation report on the assignment, Member States requested assist them in domesticating the Tax Expenditure Model by developing the national frameworks for

	monitoring and evaluation of tax incentives, and build their capacity. This assignment covers three Member States that have already expressed their readiness to be supported under SIBE Programme.
2. Description of the Assignment	
2.1 Global objective	The overall objective of this assignment is to create an enabling investment and business environment in the region through harmonisation and cooperation among Member States in tax and related matters.
2.2 Specific objectives	The specific objectives of the assignment are as follows: (I) ensure the effectiveness and economic impact of tax incentives in the SADC Region identified Member States; (ii) harmonise tax incentives administration and avoid harmful tax competition in the region; (iii) improve tax collection; and (iv) enhance the capacity of identified Member State officials in the practical use of the SADC Tax Expenditure Model.
2.3 Requested services	The following tasks are requested from the consultant for this assignment: (i) undertake an assessment in identified Member States on existing monitoring frameworks/mechanisms to ensure the effectiveness of tax incentives, and identify gaps and challenges encountered by Member States; (ii) undertake a desk study and compile best policy/regulatory frameworks and best practices on monitoring and analysing tax incentives; (iii) Develop national frameworks for analysing and monitoring tax incentives; and (iv) serve as resource person during the validation and training workshop at targeted Member State level
2.4 Deliverables	The main expected deliverables of this assignment are as follows: The main expected deliverables of this assignment are as follows: (i) An Assessment Report of existing monitoring frameworks/ mechanisms for effectiveness of tax incentives in Member States including gaps and

	<p>challenges encountered by Member States.</p> <ul style="list-style-type: none"> (ii) Progress Reports on findings and compiled best frameworks and best practices on tax expenditure, at national; (iii) National Frameworks on monitoring and analysing tax incentives to be validated in respective identified Member States; (iv) Final Report on National Frameworks on monitoring and analysing tax incentives (v) PowerPoint presentation summarizing the key findings and proposed improvement of the SADC Revised Tax Expenditure Model. <p>Note: All deliverables will be the property of the SADC Secretariat.</p>
2.5 Management	The Consultant's report will be addressed to and will be under the day-to-day supervision the SIBE Programme Coordinator and the SADC Senior Programme Officer Macroeconomic Policies and Convergence (SPO Macro).
2.6 Methodology	<p>The services will be delivered in five separate but interrelated Parts. It should be noted that the timing for the assignment in each Member State is indicated as follows:</p> <p>PART 1 Inception- (5 fee days)</p> <p>Undertaking desk review of:</p> <ul style="list-style-type: none"> (i) Key documentation including reports on FIP implementation, especially on Annex 3 relating to cooperation on tax and related matters, and records of meetings of Ministers of Finance and Investment, and substructures under FIP for the Inception Report. (ii) SADC User Guide on Tax Expenditure Model for Tax Incentives (iii) SADC Tax Expenditure Model (iv) SADC Report on the review of SADC Tax Expenditure Model for analysing tax incentives; and (v) Reports of SADC Tax Subcommittee Meetings on tax expenditure related matters. <p>The review of these documents is important as they will be used in</p>

	<p>subsequent consultative interviews with key stakeholders.</p> <p>PART 2 – Data Collection Report following stakeholders ‘engagement (10 fee days).</p> <p>PART 3 – Data Analysis Report on assessment of the existing monitoring frameworks/mechanisms in Member States to ensure the effectiveness of tax incentives, and identify gaps and challenges encountered by identified Member States (10 fee days).</p> <p>PART 4 – Develop a national framework for analysing and monitoring tax incentives to be validated by the identified Member States, and facilitate a training workshop with the key stakeholders (15 fee days).</p> <p>PART 5 – Final report related to national framework for analysing and monitoring tax incentives for identified Member States (10 fee days).</p> <p>The consultant is expected, where necessary, to engage (at his cost) in-country data gathering associates to facilitate the completion of the assignment. The working days required are estimated and may be adjusted in light of experience during the Assignment.</p>
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3. Resources allocated

3.1 Resources from the Technical Assistance contract:

	Part 1	Part 2	Part 3	Part 4	Part 5
Up to 150 STE days	15	30	30	45	30
Per diem days (approximate)	0	0	250	0	0
Mobilisation travel	0	0	0	0	0
Regional travel	0	3	0	3	0

3.2 Other related resources allocated from the SIBE budget

Translation of documents	If needed, the translation of deliverables will be arranged by SADC Secretariat separately. It should be noted that a minimum of 5 weeks is required for translation.
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Interpretation	Interpretation when/if necessary will be arranged by the SADC Secretariat separately.
Equipment	The STE is expected to utilise his/her own laptop computer/s, internet, and cellular telephones. He/she should have access to a stable and reliable internet service.
3.3. Expert profile	
Qualifications and skills	<p>The following are the qualifications and skills required from the STE:</p> <ul style="list-style-type: none"> • At least a Master's degree in Relevant minimum academic qualifications: i.e., taxation policy and administration, Economics, Finance or related fields from a recognised institution; or at least a Bachelor's Degree together with a minimum of 10 years of specific experience. • Fluency in English. Knowledge of French and Portuguese will be considered as an asset; and • Proficient in the use of computers and computer software relevant to the assignment.
General professional experience	<p>The Following is the general experience required from the STE:</p> <ul style="list-style-type: none"> • Minimum 7 years of general professional experience in tax matters in revenue authorities; and/or Ministries of Finance/Tax policy • Experience in dealing with public or private sector, working with a regional or an international organization.
Specific professional experience	<p>The following is the specific experience required from the STE:</p> <ul style="list-style-type: none"> • At least 5 years of experience in dealing with tax policy and Tax regulatory frameworks at national, regional or international levels; • Experience in tax analysis and monitoring, and related matters; • Knowledge and experience of the SADC Protocol on Finance and Investment, especially in the Annex 3; • Ability to facilitate the implementation of capacity building in Tax and related matters in the SADC region.

4. Location, duration and planning	
4.1 Location of work	The Assignment will be carried out from the STE's home base and further, at a hosting Member State jurisdiction.
4.2 Duration	The indicative expected start date is 15 June 2023 The indicative expected end date is 8 December 2023
4.3 Working week	The working week is from Monday to Friday, except in case of official holidays or SADC closure days as recorded in Annex 2. Weekends are not normally considered as working days unless specifically requested and confirmed in advance in writing by the SADC Secretariat. However, with the prior authority of the SADC Secretariat, due to the timing of the negotiations, some weekend dates may be utilised in Part 3.
5. Reporting	
5.1 Language	The Assignment language and all reporting are in English.
5.2 Progress reporting	<p>Submission and approval procedure for inception and progress reports</p> <p>All written deliverables shall be submitted in soft copy by email, with Arial font size 12, in a format provided by FinMark Trust to the STE and shall include deliverables as annexes.</p> <p>The soft copy must not be in PDF format preventing formatting.</p> <p>All reports will be submitted to the Consortium through the SIBE Programme Coordinator for quality control; then they will be submitted to the RA Manager for preliminary endorsement, who will then submit them to the Task Manager / Senior Programme Officer Finance and Investment, with recommendation for approval. Comments to the reports, if any, will be communicated in writing to the STE within 10 working days of receipt of each report.</p> <p>Part 1: Inception and assimilation phase</p> <p>The STE will complete an Inception Report on both aspects of the assignment and submit it by the end of Part 1. The Report will include a detailed work-plan, draft research tool/questionnaire, timeframe and approach to undertake the assignment.</p>

At the end of Part 1 the STE will also prepare and present a brief PowerPoint presentation of the report to the Secretariat.

Part 2 : Progress report

At the end of Parts 2 and 3, the STE will submit a progress report within 2 working days at the end of each Part.

The STE will also prepare and present a brief PowerPoint presentation of the reports to the Secretariat.

It is important to note that, at the end of Part 2, the STE will submit a detailed progress report concerning the data gathering in each negotiating Member State, summarising the process.

It is also important to note that in this phase, the STE will assimilate data received from the Secretariat, Member States and from desk research at international level for facilitating the negotiations.

The STE is expected to submit not only the monthly progress report but also to attend the monthly progress review meetings.

Part 3: Data Analysis Report on assessment of the existing monitoring frameworks/mechanisms in Member States

Based on the information gathered in parts 1 and 2, the STE assess the existing frameworks on analysing and monitoring the tax intensives

Part 4: Develop a national framework for analysing and monitoring tax incentives

The national framework for analysing and monitoring tax incentives will be validated by the stakeholders. Further, the framework will be used to strengthen the capacity of key stakeholders from Member States.

Part 5: Submission of the Final Report of the assignment.

The STE is expected to update the national framework for analysing and monitoring tax incentives based on the comments made during its validation by the key

	<p>stakeholders.</p> <p>Note: The PowerPoint presentations is a deliverable to be attached as an annex to the final report.</p> <p>The reports will be submitted by the STE to the Consortium through the Programme Coordinator, copied to the Secretariat. After quality control by the Consortium, the Programme Coordinator will formally submit the report to the SADC Secretariat (Jointly to Task Manager and SPO Macro and Tax matters) for approval.</p> <p>After submission, the Secretariat will consider the report and provide any feedback within 5 working days.</p>
<p>5.3 End of Assignment Reporting</p>	<p>End of Assignment Report (EoAR) and presentation for Facilitated DTAA Negotiations</p> <p>The STE will submit the EoAR for approval at the completion of the Assignment. The report shall be submitted in the format provided and will include the following:</p> <ul style="list-style-type: none"> • An executive summary of the whole Assignment. • List of activities carried out during the Assignment. • Methodology/Discussion of key issues. • Main Conclusions and Lessons Learned. • Any recommendations for further support to the Secretariat and Member States. • Key Annexes, all deliverables produced including the completed updated reports. • In addition to the report, the STE will also prepare and deliver a PowerPoint presentation of the EoAR to the Secretariat on the last day of the assignment. The presentation is a deliverable and should be annexed to the report. <p>EoAR Submission and approval procedure:</p> <ul style="list-style-type: none"> ▪ At the end of the assignment, EOAR will be submitted by email to Consortium through the Programme Coordinator, for quality control; then, it will be submitted to the RA Manager for technical comment. Technical comments will be issued within 10 working days. ▪ The STE shall address all the technical comments

	<p>within 15 calendar days of receiving comments and submit the final EoAR to SADC for final technical and administrative approval. If no comments are not received from SADC Secretariat within one month since submission, the EOAR will be deemed satisfactory.</p> <ul style="list-style-type: none"> ▪ Upon acceptance (or if the one-month period has elapsed since submission without comments being received), the EoAR shall be submitted to the RA Manager and the SIBE Task Manager for administrative approval. ▪ The Assignment will not be considered to be complete until the approval of the SIBE Task Manager to the EoAR has been obtained. ▪ The EoAR shall be delivered in soft copy. The soft copy shall include deliverables produced as annexes. The soft copy must not be in pdf format preventing formatting.
<p>5.4 Report quality, structure, formatting and editing</p>	<p>The STE is responsible for ensuring the quality of his/her reports using the templates and report structures provided or suggested by the LTEs or Programme Coordinator. It is expected that the STE will ensure that the reports are formatted properly and proof-read for grammatical, spelling and other mistakes. While the reports will go through review by the LTEs and other members of the SIBE team, it is not expected that the reviewers will have to correct grammar, spelling and formatting errors. If the STE does not have skills in this respect s/he is expected to seek the services of an editing expert at his/her own cost.</p>
<p>6. Administrative Information</p>	
<p>Timesheets</p>	<p>The STE is expected to avail himself for the Assignment for all the days shown in the Gantt chart (Annexe 3). It is noted that, apart from the break for translation before the Validation workshop and the period for the Secretariat to respond with comments on the Final Report, there are no provisions for major breaks in the Assignment. The STE will complete a monthly timesheet according to the template provided, recording days worked.</p> <p>Fees will be due only for working days recorded in timesheets that are countersigned by:</p> <ul style="list-style-type: none"> - the SIBE Task Manager; - SIBE Programme Co-ordinator and Team Leader; and

	<p>- Result Area Manager (Programme Officer Financial Sector).</p> <p>The monthly Timesheet should be accompanied by the monthly Progress Report (as shown in paragraph 5.2), and both should be submitted by e-mail for review and approval.</p> <p>Note: Travel days (if any) for mobilisation and demobilisation are not fee-paying days. Travel days for mission-related travels between SADC countries will be recorded as working days and will be fee paying days.</p>
Travel approval forms	If regional travel is required, the STE will complete a SIBE travel approval form which will be handed to the SIBE Task Manager for processing.
Travel support documents	In the event of any travel, boarding passes of regional and mobilisation trips, copies of hotel invoices and other support documents will be handed over to the Consortium.

7. Endorsement

SIBE Programme Coordinator	SPO/ Tax and Related Matters	Task Manager	Director-Finance, Investment and Customs
Mike Nyamazana	Samuel Dlamini	Mario Lironel	S.L. Mtonakutha
Signature: 	Signature: 	Signature: 	Signature:
Date:	Date:	Date:	Date:

ANNEXES TO TOR

ANNEX 1: Experts scoring grid

ANNEX 2: Botswana official holiday 2023/24 (non-working/fee days)

ANNEX 3: Gantt chart

ANNEX 4: Estimated budget

ANNEX 1: Scoring grid

Expert in Tax Policy and Administration	Points*
Qualifications and skills:	20
At least a Master's degree in relevant minimum academic qualifications: i.e. in taxation policy and administration, Economics, Finance or related fields from a recognised institution; or at least Bachelor's Degree together with a minimum of 10 years of specific experience	10
Fluency in English. Knowledge of French and/or Portuguese will be considered as an asset	5
Proficient in the use of computers and computer software relevant to the position.	5
General professional experience:	30
Minimum 7 years of general professional experience in tax matters in revenue authorities; and/or Ministries of Finance/Tax policy	20
Experience in dealing with public or private sector, working with a regional or an international organization	10
Specific professional experience:	50
At least 5 years of experience in dealing with tax policy and tax regulatory framework at national, regional or international levels	20
Experience in tax analysis and monitoring, and related matters	20
Knowledge and experience of the SADC Protocol on Finance and Investment, especially in the Annex 3	5
Ability to facilitate the implementation of capacity building in tax and related matters in the SADC region.	5
Score	100

ANNEX 2: Botswana official holidays 2023-2024¹

Day	Date	Occasion
Sunday	1 January 2023	New Year's Day
Monday	2 January 2023	Public Holiday
Friday	7 April 2023	Good Friday
Saturday	8 April 2023	Holy Saturday
Sunday	9 April 2023	Easter Sunday
Monday	10 April 2023	Easter Monday
Monday	1 May 2023	Labour Day
Tuesday	2 May 2023	Labour Day
Thursday	18 May 2023	Ascension Day
Saturday	1 July 2023	Sir Seretse Khama Day
Sunday	2 July 2023	Public Holiday
Monday	17 July 2023	President's Day
Tuesday	18 July 2023	Public Holiday
Saturday	30 September 2023	Botswana Day
Sunday	1 October 2023	Public Holiday
Monday	2 October 2023	Public Holiday
Monday	25 December 2023	Christmas Day
Tuesday	26 December 2023	Boxing Day
Monday	1 January 2024	New Year's Day
Tuesday	2 January 2024	Public Holiday

¹ These dates are indicative and subject to change or confirmation by the Government of the Republic of Botswana.

**ANNEX 3: Gantt Chart for each identified Member States
(to be completed)**

	Task Description	Nb of Days (50)	Start Date	End Date	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23
1	Inception period	5	15/06/23								
2	Assessment of the existing frameworks for analysing and monitoring tax incentives	10									
3	Development of national frameworks for analysing and monitoring tax incentives	10									
	Translation of the draft report	5 weeks									
4	Validation workshop	15									
5	Submission of the revised and final report	10									