**TERMS OF REFERENCE**

**for a group of sectoral experts in the sphere of taxation to support**

**the development of Ukraine's Anti-Corruption Strategy and Program**

**for the period of 2026-2030**

**Background and context:**

The EU Anti-Corruption Initiative (EUACI) is the flagship EU program in Ukraine funded by the EU, co-funded and implemented by the Ministry of Foreign Affairs of Denmark. The EUACI’s strategic objectives are: corruption in Ukraine is reduced; Ukraine advances with anti-corruption reform; and the reconstruction in war-affected areas of Ukraine is implemented within a framework that incorporates transparency, accountability, and integrity. Among its activities, the EUACI is providing support to Ukrainian partners in the field of EU integration and accession.

According to Articles of 18 and 181 of Law of Ukraine “On Corruption prevention”, the National Agency on Corruption Prevention (NACP, Agency) is responsible for the following:

* Development of the new Anti-corruption Strategy (Strategy);
* Development of State Anti-corruption Program (SACP).

The NACP has already started the development of new Strategy and SACP for the period of 2026-2030. It is expected that the draft Strategy and SACP will be prepared in June 2025, and NACP will engage in the process of consultations with relevant stakeholders as to approval and finalization of the text before adoption.

It is expected that the new Strategy and SACP would be adopted by the Parliament and the Government of Ukraine respectively no later than in 2nd Quarter of 2026.

To support the Agency in achieving this goal, the EUACI launches this tender to identify a pool of experts that will analyse corruption risks in the sphere of taxation and provide recommendations on how to address those in the relevant parts of the future Strategy and SACP.

The expert support will be needed in two stages: 1) Conducting a corruption risk assessment and preparation of the first drafts of the Strategy and SACP before end of May 2025; 2) Further ad hoc consultations and advise to the NACP in the process of approving the Strategy and SACP with relevant stakeholder before final adoption that is expected in 2nd Quarter of 2026. The most of the workload of the experts will be expected during stage 1.

**Objectives:**

To provide the NACP with sectoral expertise in the sphere of taxation in order to analyse corruption risks and suggest mitigation measures to better equip the NACP in preparation of the new Strategy and the SACP based on evidence-based policy analysis.

**Scope of work and deliverables:**

The assignment for the group of sectoral experts includes the following key tasks:

* Under the guidance of the NACP, to prepare an analytical study on corruption-prone processes in the sphere of taxation **by the end of May 2025.** When preparing the study, it is expected that the group of sectoral experts will, i.e., but not exclusively:
* determine the general legal and institutional framework of the sphere of taxation;
* assess the potential for the implementation of best regulations and global practices that contribute to the prevention of corruption in the sphere of taxation;
* assess the status of the implementation of the Anti-Corruption Strategy for the period 2021-2025 and the State Anti-Corruption Program for the period 2023-2025 in the sphere of taxation;
* identify sectoral problems that cause the greatest economic, social or organizational negative influence, as well as generate (may generate) corrupt practices in the subject sphere;
* form a list of priority problems in the sphere of taxation that need to be resolved by including relevant provisions into the Anti-Corruption Strategy and Program for the period of 2026-2030;
* analyse each identified problem selected for the purposes of preparing the Anti-Corruption Strategy for the period of 2026–2030, as well as propose options for their solution and identify the best ones among these options;
* prepare proposals for the draft Anti-Corruption Strategy and Program for the period of 2026–2030.
* To prepare a document with updates of proposals for related parts of the new SACP after the adoption of the new Strategy by the Verkhovna Rada of Ukraine;
* To ensure joint processing with the NACP of comments and proposals received as a result of public and expert discussions, as well as finalization of the analytical study and relevant proposals to the new Strategy and SACP;
* To provide expert input during consultations regarding related parts of the new Strategy and SACP in oral and written format upon the request of the NACP during the approval and adoption stages of the Strategy and SACP.

Electronic copies of the deliverables should be sent in Ukrainian language by email to the designated EUACI contact person.

**When carrying out these tasks, experts should avoid assessment of Ukraine’s fulfilment of its EU and other international obligations and commitments. Experts can make an overview of decisions of relevant EU and other institutions on such commitments.**

**When carrying out the assignment, the experts should provide close cooperation with the organization which is conducting an Analysis of main corruption risks and mitigation measures in the sphere of taxation (selected by the EUACI under the tender announced here:** [**https://euaci.eu/en/announcements/consultancy-services-to-conduct-an-analysis-of-main-corruption-risks-and-mitigation-measures-in-the-sphere-of-taxation-2/**](https://euaci.eu/en/announcements/consultancy-services-to-conduct-an-analysis-of-main-corruption-risks-and-mitigation-measures-in-the-sphere-of-taxation-2/)**).**

**Timeline:**

The intended commencement date is the date of signature of contracts with the selected service provider(s). **The total duration of the contract is till 30 June 2026.**

**Requirements to the Service Provider/s:**

The contract can be awarded to a team of experts or organization meeting the following criteria:

* Team of experts (private entrepreneurs under Ukrainian legislation) or organization (NGO or other legal entity under Ukrainian legislation) with at least 5 years of experience of analytical work (such as conducting studies and research, policy analysis, policy advise, etc.);
* Team should include expertise in the sphere of taxation as well as in related legal and policy making or policy advise, including in processes of the management in the sphere of taxation;
* At least one team member shall possess expertise in the anticorruption area, including but not limited to corruption risk assessment;
* Profound sense and personal culture of integrity;
* Excellent written and oral communication skills in Ukrainian.

Special requirements:

By signing the contracts, the contractors agree to hold in trust and confidence any information or documents ("confidential information"), disclosed to the contractor or discovered by the contractor or prepared by the contractors in the course of or as a result of the implementation of the contracts and agrees that it shall be used only for the purposes of the contract implementation and shall not be disclosed to any third party without EUACI and NACP authorisation.

Contractors will report to the EUACI. Contractors shall de-brief the EUACI prior to finalising the assignment.

# Bidding details:

The bidder must submit 1 application with the following information to be considered:

* CV (max. 3 pages) of each expert included in the joint application.
* A list of assignments related to the sphere of research executed during the last five years conducted by the organization or group of experts.
* At least one example of analytical paper, study, report or other similar document prepared by experts in the sphere of taxation.
* A financial offer (including experts’ fees per day and number of days for each expert).
* A proposal describing distribution of work in the team.

**All documents should be merged into 1 file in PDF or Word format for submission of application.**

**Budget:**

The total contract budget cannot exceed **EUR 30,000.**

# How to apply:

The deadline for submitting the proposals **is 24 February 2025, 18:00 Kyiv time.**

The proposals shall be submitted within the above deadline to euaci@um.dk and ievrom@um.dk indicating the subject line “Tender: “**Group of sectoral experts in the sphere of taxation**”.

Team of experts or organization may submit one application.

The applicants will receive an auto-reply from euaci@um.dk when the application is received. If an auto-reply is not received, please contact the EUACI.

Bidding language: **English**.

Any clarification questions for the bid request should be addressed to euaci@um.dk and ievrom@um.dk, **no later than 20 February 2025, 18:00 Kyiv time.**

# Evaluation criteria:

Bids will be evaluated under the criteria provided below:

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| **#** | **Criteria** | **Weight** |
| 1 | Criterion 1: Professional experience, including the length of experience, the proven track record of practical expertise in the given field, quality of example of the analytical product provided | 70% |
| 2 | Criterion 2: Financial offer | 30% |