



TERMS OF REFERENCE

Job title: Tax for SDGs National Consultant
Duty Station: Republic of Moldova, Chisinau
Reference to the project: Public Finance for Development in Moldova Project
Contract type: Individual Contract (IC)
Contract duration: June 2025 – March 2026
Expected workload: up to 55 working days
Indicative starting date: June 30, 2025

1. BACKGROUND

UNDP plays an essential role in supporting Moldova's efforts to finance and achieve the Sustainable Development Goals (SDGs). As a global development partner, UNDP acts as a knowledge broker, capacity builder, innovator, and facilitator of international exchange, connecting countries to the expertise, resources, and networks needed to achieve transformative development outcomes. Our work is grounded in six signature solutions, adapted to each context and powered by three strategic enablers for greater impact. UNDP's specialized global policy centers further strengthen this approach by enabling access to substantive expertise and external networks.

In Moldova, UNDP's current Country Programme Document (CPD) supports a vision of a more cohesive, inclusive, just, and resilient society, advancing progress in four priority areas:

- Just and inclusive institutions and equal opportunities for human development – strengthening institutions to deliver human rights-based, evidence-driven, and gender-responsive services, including for the most vulnerable.
- Participatory governance and social cohesion – enhancing accountable, transparent, and inclusive governance that enables all people in Moldova to engage in and contribute to public life.
- Enhanced shared prosperity in a sustainable economy – promoting inclusive, competitive, and sustainable economic growth, with fair access to decent work and productive employment.
- Green development, sustainable communities, and disaster and climate resilience – supporting green and resilient development, sustainable natural resource use, and effective disaster risk and climate change management.

Moldova continues to face structural challenges worsened by the post-pandemic effects, the war in Ukraine, and the energy crisis. These compounded shocks have strained fiscal resources, weakened institutional capacity, and placed pressure on long-term development planning. Rising energy prices and inflation have increased poverty, undermined household welfare, and challenged macroeconomic stability.

Despite these pressures, Moldova's monetary and fiscal policies remain aligned to stimulate economic activity. However, addressing persistent structural constraints - such as low productivity

growth, skills mismatches, governance gaps, and limited market competition - requires sustained reforms. Investment in growth-enabling, climate-resilient infrastructure, together with institutional reforms (such as better regulation of state-owned enterprises), is needed to unlock productivity and foster private sector-led development. Improving public-private partnership frameworks, diversifying the energy sector, and preparing to access EU funding, particularly for infrastructure, are critical for Moldova's longer-term development and EU accession path.

In this context, UNDP supports the development of a resilient framework for SDG financing in Moldova - one that promotes economic sustainability, attracts private investment, and ensures no one is left behind.

Taxation plays a central role in public financing and is integral to achieving the SDGs. The Tax for Sustainable Development Goals Initiative (Tax for SDGs) supports developing countries in strengthening domestic resource mobilization and aligning their tax systems with the SDGs. Taxation is viewed not only as a tool for revenue generation but also as a policy instrument to influence economic behavior in support of environmental sustainability, social well-being, and good governance.

UNDP's work in this area leverages its role as an enabler, integrator, and catalyst at the country level. Tax for SDGs collaborates with ministries of finance, national tax administrations, and other stakeholders to direct fiscal policy choices toward a fairer and more sustainable future, consistent with the 2030 Agenda.

On 2 April 2024, the Country Engagement Plan (CEP) for the Tax for SDGs initiative in Moldova was signed by UNDP, the Ministry of Finance, and the State Tax Service. The CEP aims to enhance the developmental impact of Moldova's tax system and foster institutional reform. Its specific objectives include:

- building the capacity of tax administration and related institutions to reduce tax avoidance, evasion, and illicit financial flows;
- increasing the alignment of tax and fiscal policies with the SDGs;
- incorporating national evidence and perspectives into regional and international taxation discussions.

The CEP builds on previous and ongoing activities under the Tax for SDGs initiative, as well as synergies with other UNDP-supported efforts in governance, SDG financing, and sectoral reform. It reinforces the Ministry of Finance's strategic role in shaping a development-oriented tax policy and highlights the contribution of the State Tax Service in financing SDG progress.

A cornerstone of the CEP is the SDG Taxation Framework (STF) - a comprehensive diagnostic and advisory tool designed to optimize the alignment between a country's tax system and its SDG targets. The STF provides an in-depth evaluation of how taxation can contribute to sustainable development and offers tailored recommendations for tax policy and administrative reforms.

The STF is the first tool of its kind to examine all 17 SDGs through a detailed tax lens. Each SDG module includes a background on relevant tax policies, a performance measurement framework, and proposed tax interventions aligned with specific targets and indicators. The framework is structured into dimensions, which identify tax policy areas relevant to specific SDG targets, and sub-dimensions, which detail practical applications of these interventions. Governments may request a full STF evaluation or focus on selected SDGs of highest national relevance.

The STF follows a three-stage process that begins with a comprehensive Self-Evaluation Report (SER). In this stage, Governments participate in workshops and webinars to gain an in-depth understanding of how tax policies interact with specific SDG targets. Using detailed background information,

international best practices, and real-world case studies, each SDG target is measured against established criteria - divided into dimensions and sub-dimensions - allowing the country to assess its tax policy effectiveness across four maturity levels, with the findings documented in the SER. Based on these results, UNDP experts then develop tailored recommendations to better align the tax system with the SDGs. Finally, drawing on national priorities, UNDP and government authorities collaborate to craft a Country Support Plan, outlining agreed reform areas and implementing changes through joint support from UNDP, government agencies, and development partners. Timelines for each stage are coordinated with national authorities, with further refinement by the STF team in partnership with the Government and other stakeholders.

By applying the STF, Moldova can assess its current tax landscape, identify reforms to support its SDG priorities, and leverage taxation as a strategic enabler of inclusive, green, and resilient development. UNDP's support in this area contributes to Moldova's broader reform agenda and its path toward EU integration.

2. OBJECTIVE AND EXPECTED OUTPUTS

UNDP Moldova seeks to contract a national consultant (hereinafter "the Consultant") to provide advisory services and support the Tax for SDG initiative international consultant in the implementation of SDGs Taxation Framework assessment in Moldova (STF) and SDG Finance portfolio activities.

She/he is expected to work closely with the UNDP Moldova Public Finance for Development Project, the Ministry of Finance and other partner institutions and stakeholders in order to deliver professional, effective, and qualitative contributions to policy making support interventions and technical assistance in the area of SDG Taxation Framework development and SDG Finance portfolio.

Under the direct supervision of the SDG Finance Project Manager, the Consultant is expected to carry out the following tasks:

- Support the international consultant in providing guidance to the Ministry of Finance and the State Fiscal Service in self-evaluating the national tax system with respect using the SDG Taxation Framework (STF) toolkit, including evidence collection, preparation, and finalization of the Self-Evaluation Report (SER) with actionable recommendations aligned with Moldova's EU accession commitments and related negotiation processes.
- Support the international consultant in providing technical expertise for the implementation of the SDG Tax Framework (STF) assessment in Moldova.
- Collect data, policy documentation, support in preparing analytical reports, policy briefs, and communication materials (e.g., internal briefs, press releases, blogs, talking points) on tax policy and SDG Finance portfolio activities.
- Facilitate multi-stakeholder engagement with tax experts, government authorities (central and local), development partners, and international organizations.
- Plan missions, consultations and dialogues as needed, including arranging logistics.

Together with the international consultant, they will ensure that the SDG Taxation Framework assessment and SDG Finance activities are effectively implemented and yields actionable recommendations aligned with Moldova's EU accession commitments.

3. KEY DELIVERABLES AND TENTATIVE TIMETABLE

No.	Key deliverables	Tentative timetable
1	<p>Activity 1</p> <ul style="list-style-type: none"> - Desk research, including exploring and collecting data from existing documents, policy documentation and previous research produced by national and international organizations in relation to Tax for SDGs initiative and SDG Taxation Framework assessment in Moldova; <p>Deliverable 1</p> <p>Activity report on the desk research developed as the contribution to the Self-Evaluation Report (SER) for the SDG Taxation Framework assessment in Moldova.</p>	by 31 December 2025 30 WDs
2	<p>Activity 2</p> <ul style="list-style-type: none"> - Development and adaptation of necessary communications and visibility materials for 5 press releases, 5 success stories, 5 social media posts, etc. to mark 5 SDG Finance portfolio (including Tax for SDGs initiative in Moldova) milestones. - Coordination and implementation of 5 communication campaigns and events that shall include development of communications materials (photos, videos, leaflets and other promotional materials), managing online and offline marketing activities, organizing awareness-raising or promotional events, and monitoring the impact of the campaigns to ensure effective delivery of SDG Finance projects (including Tax for SDGs initiative in Moldova) messages; <p>Deliverable 2</p> <p>Activity reports on development and adaptation of necessary communications and visibility materials and implementation of communication campaigns on tax policy and SDG Finance portfolio as indicated in the activity 2 above.</p>	by 31 March 2026 25 WDs

4. INSTITUTIONAL ARRANGEMENTS

This is a part-time consultancy. The timeframe for the work of National Consultant is planned for June 2025 – March 2026 and is expected to work a total of up to 55 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 the overall guidance and direct supervision of the UNDP Project Manager.

The UNDP Project 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 certification by UNDP Project Manager that the services have been satisfactorily performed.

6. CONFIDENTIALITY

Materials provided to the National Consultant and all the proceedings within the consultancy contract shall be regarded as confidential, both during and after the consultancy. Violation of confidentiality requirements may result in immediate termination of contract.

7. QUALIFICATIONS AND SKILLS REQUIRED

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 the field of public financial management, fiscal planning, fiscal monitoring, fiscal strategic communication;
- Previous experience of working with/for the Government entities and other relevant public institutions will be a strong advantage;
- Previous experience of working with EU, international organizations, including UN Agencies, will be an advantage;
- Previous experience in designing, launching and promoting communication campaigns relevant for tax policy, fiscal monitoring, SDG finance portfolio activities in Moldova is a strong asset;
- Hands-on experience of collecting data, policy documents and analysis relevant for tax and fiscal policy, fiscal monitoring, financial management, SDG Finance activities is a very strong advantage.

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 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.

Language skills:

- Knowledge of English is a strong asset, proficiency of Romanian and Russian are required for this assignment.

The United Nations in Moldova is committed to workforce diversity. Women, persons with disabilities, Roma and other ethnic or religious minorities, persons living with HIV, as well as refugees and other non-citizens legally entitled to work in the Republic of Moldova, are particularly encouraged to apply.

8. APPLICATION PROCESS

Applicants shall submit the following required documents:

- CV, including information about past experience in similar assignments and contact details for at least 3 referees;
- Brief description of why the individual considers him/herself as the most suitable for the assignment;
- Offeror's Letter confirming Interest and Availability with financial proposal (in USD, specifying the total lump sum amount). Financial proposal template prepared in compliance with the template in Annex 2.

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 at this point, and ensure that all such costs are duly incorporated in the financial proposal submitted to UNDP.

9. 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 the field of public financial management, fiscal planning, fiscal monitoring, fiscal strategic communication.

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 (<i>Master's degree – 10 pts., PhD degree – 15 pts.</i>)	15
At least 7 years of experience in the field of public financial management, fiscal planning, fiscal monitoring, fiscal strategic communication; (<i>7 years – 40 pts, each additional year – 5 pts, up to max. 65 pts.</i>)	65
Previous experience of working with/for the Government entities and other relevant public institutions will be a strong advantage (<i>each year – 5 points; up to max. 50 pts.</i>)	50
Previous experience of working with EU, international organizations, including UN Agencies, will be an advantage (<i>each year – 5 points; up to max. 30 pts.</i>)	30
Previous experience in designing, launching and promoting communication campaigns relevant for tax policy, fiscal monitoring, SDG finance portfolio activities in Moldova is a strong asset (<i>each year – 10 points, up to max. 70 pts.</i>)	70
Hands-on experience of collecting data, policy documents and analysis relevant for tax and fiscal policy, fiscal monitoring, financial management, SDG Finance activities is a very strong advantage (<i>each year – 10 points; up to max. 50 pts.</i>)	50
Knowledge of English, and proficiency of Romanian and Russian are required for this assignment (<i>Romanian - 5 pts, English – 5 pts, Russian – 5 pts</i>)	15
Belonging to the group(s) under-represented in the UN Moldova and/or the area of assignment* (<i>No – 0 pts., to one group – 2.5 pts., to two or more groups – 5 pts.</i>)	5
Maximum Total Technical Scoring	300
<u>Financial</u>	
Evaluation of submitted financial offers will be done based on the following	200

formula: <u>$S = F_{min} / F * 200$</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	
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** 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.***

Winning candidate

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