



## **The Centre for Tax Analysis in Developing Countries (TaxDev) Phase III**

### **Terms of Reference**

#### **Country Economist (CE)**

##### **Nigeria**

## **1. Background**

TaxDev works with governments in low- and middle-income countries (L&MICs) to develop and implement evidence-based tax policies that help them to achieve their revenue, poverty reduction, and sustainable growth objectives. TaxDev advisers and researchers achieve this through co-production of modelling tools, applied analysis of tax and transfer policy options, and a variety of technical assistance and training activities. Established in 2016, TaxDev is implemented through a partnership between ODI Global and the Institute for Fiscal Studies (IFS).

In collaboration with partners and a network of academics, TaxDev also generates high-quality, rigorous, policy-relevant research on taxation in lower/middle income countries more broadly. Through this research and practical lesson-learning across the programme, TaxDev aims to support the wider uptake of tax research and practical resources to strengthen local and international tax policy networks and learning. During Phases I and II of TaxDev, the programme established partnerships with the Governments of Ethiopia, Ghana, Rwanda, and Uganda. In Phase III, ODI and the IFS continue to scale up the programme – and will be expanding to two additional countries, Nigeria and a country in East Africa, over a period of six years to 2030.

As part of this expansion, ODI is now seeking a new team member to support the development and delivery of a partnership with the Government of Nigeria.

## **2. About the role**

**ODI is seeking applications for the following role to work closely with our partners at the Federal Ministry of Finance in Nigeria.**



- **Full-time (approx. 200 days/year) Country Economist (CE)**

We expect to fill the position **by the end of January 2025**.

The role will primarily involve developing partnerships and working effectively with analysts and policymakers in the government of Nigeria. The jobholder will conduct applied, policy-relevant analysis, be involved in rigorous research projects and dissemination, and work with partners to embed new analytical processes.

The Country Economist will report to ODI's London-based TaxDev Country Partnerships Manager and Programme Lead, as well as receiving training and support from the cross-country ODI and IFS teams prior to, and throughout, their posting.

## **Nigeria**

The main partners will be the Federal Ministry of Finance, Federal Inland Revenue Services, and the Presidential Fiscal Policy Tax Reforms Committee, but the Adviser may also be expected to work with officials and policy makers across other government and non-government institutions.

The CE will be based in Abuja, likely embedded in in the Tax Policy Division of the Technical Services Department of the Federal Ministry of Finance (exact arrangements to be confirmed).

## **3. Country Economist (CE) – full-time**

### **3.1 Main Duties**

#### **Research Management and Tax Policy Analysis**

- Plan, manage and undertake high quality applied research and other analytical projects, and develop or co-produce simulation tools and models with government partners to support tax policy analysis, with support from the cross-country ODI and IFS research teams. This will involve working with government partners to determine the appropriate indicators or proxy measurement, methods and methodology for data and information collection, identify potential data sources, conduct or co-produce analysis, interpretation of findings and drafting of reports and policy briefings.
- Build strong relationships with government partners and help to identify policy and research questions relevant to current practice;



- Support data sharing and appropriate country-led governance arrangements between relevant government institutions, and with ODI and IFS, and strengthen systems for formatting, cleaning and processing data for policy analysis;
- Develop a work plan in line with government priorities, to be agreed with the country partners. Activities in the work plan may include, for example, contributing to:
  - Periodic estimation and reporting of revenue foregone under tax expenditure and evaluation of tax expenditures against objectives;
  - Support partners to respond to questions from policy makers using analytical tools and evidence;
  - Appraisal and costing of new tax policy measures as part of the annual budget process;
  - Evaluation of tax policy impacts, such as revenue and distributional impacts, to inform future tax policy formulation;
  - Support to the consultation of stakeholders on the formulation of new tax policy measures;
  - Develop systems and processes to ensure that routine analysis can be conducted efficiently and accurately;
- Keep up to date with tax policy developments in partner countries and internationally;
- Liaise actively with researchers and academics across ODI, IFS and local institutions to identify opportunities for research projects and collaboration.

### **Project Management and Stakeholder Coordination**

- Work with partners and researchers to develop realistic and implementable project plans and help ensure that all project activities progress according to partner and donor timelines;
- Contribute to reporting on progress towards delivery of programme objectives, milestones, outcomes and outputs, in line with donor reporting requirements;
- Work with partners and researchers to develop and manage the negotiation of research deliverables, work plans and budgets for data collection agencies and sub-contractors (if required);
- Establish and strengthen relationships with local technical assistance providers and governments' development partners to help coordinate and complement delivery of TaxDev's assistance with that of others.
- Keep up to date with tax policy developments in partner countries and internationally and facilitate knowledge transfer within the Nigerian tax policy community.
- Effectively manage relationship with researchers, and academics across ODI, IFS as well as with local stakeholder institutions to identify opportunities for collaboration and partnership on research for development.



## Training and Capacity Development

- Work with partners to identify training gaps and needs, on-job coaching and professional development needs, and contribute to updating and enhancing country-level capacity development plans to respond to these needs;
- Work with partners and researchers to organise and deliver TaxDev's contribution to the capacity development plans, including training workshops, study tours and fellowships;
- Work with partners and researchers to develop and update training manuals that can be used for the continuous HR improvement and of analytical tools and for broader publication on the TaxDev, ODI, and IFS websites;
- Work with partners to monitor and review progress in capacity development, including through periodic skills assessments.

## Dissemination and impact

- Contribute to TaxDev communications, liaison and engagement activities in partner countries and work with partners, ODI, and IFS researchers to disseminate lessons and guidance on analytical methods and research findings to TaxDev's network and wider audiences of governments, international institutions and development partners, tax practitioners and researchers interested in tax policy.
- Contribute to the organisation of conferences, workshops, and dissemination events and other relevant user engagement methods in collaboration with partners, ODI, IFS, and the local research community.

## 3.2 Qualifications, Skills and Experience

- **Master's degree in economics:** Advanced understanding of economic theory and principles, particularly in the context of public finance and development economics, enabling effective analysis and policy design.
- **Minimum of 3 years of experience in research, data and context analysis and public policy or international development, including at least some experience of tax policy and/or administration:** Demonstrated knowledge of tax policy, experience in conducting rigorous research, data and context analysis and engaging in public policy or international development projects, with the ability to apply economic principles and research findings to real-world policy challenges, ideally in a tax policy context. Relevant alternative experience will also be considered.
- **Strong interest in economic analysis of public finance and development:** Deep motivation to connect academic research with practical policy design and evaluation, particularly in the field of public finance and development.



- **Excellent interpersonal skills:** Proven ability to work collaboratively with a diverse range of stakeholders, including government partners, researchers, and international organizations, to foster productive partnerships and achieve project goals.
- **Effective project management skills:** Ability to manage complex projects by defining objectives, planning systematically, monitoring progress, and adjusting plans to meet changing circumstances and timelines.
- **Proactive and self-motivated:** Capacity to work independently, take initiative, and leverage a broad network of contacts and resources, while sharing knowledge and insights with a larger team of researchers and stakeholders.
- **Exceptional economic reasoning abilities:** Strong analytical skills with the capability to apply economic reasoning to a variety of public policy issues, ensuring rigorous and objective analysis.
- **Outstanding quantitative and numeracy skills:** Proficiency in mathematical and statistical techniques commonly used in applied public economics and policy analysis, with experience in handling and interpreting complex datasets.
- **Advanced data management and processing skills:** Expertise in managing and processing data using tools such as MS Excel, and statistical software or programming languages like STATA or R, to support accurate and efficient analysis. Data science skills could be an added advantage.
- **Well-developed writing and communication skills:** Ability to convey complex economic concepts and findings in clear, accessible language, tailored to diverse audiences, including policymakers and non-specialists.
- **Ability to work under pressure:** Proven track record of delivering high-quality work within tight deadlines, demonstrating resilience and the ability to prioritize effectively.
- **Commitment to intellectual rigour and objectivity:** Dedication to maintaining the highest standards of accuracy, integrity, and impartiality in all aspects of work.
- **Experience in developing countries:** Previous experience working in developing countries, providing valuable insights into the challenges and opportunities within these contexts.

**Desirable:**

- **Experience in a tax policy unit or revenue administration:** Practical experience in tax policy formulation, analysis, or administration, offering a deeper understanding of government processes and decision-making.
- **Experience with donor-funded tax reform projects:** Background in managing or contributing to donor-funded technical assistance projects focused on tax reform in low- or middle-income countries.
- **Experience of delivering training and/or capacity building:** demonstrable coaching, mentoring and teaching skills will be valued in these roles, as part of the on-the-job co-creation activities and delivery of more structured training activities.
- **Knowledge of additional statistical software and programming languages:** Familiarity with other relevant tools, such as Python, SAS, or similar data science and machine learning software, enhancing analytical capabilities and versatility in handling various data analysis tasks.

## 4. Application process

Nationals of Nigeria or other African countries are strongly encouraged to apply.

Interested candidates should submit a CV and a (maximum) 2-page covering letter outlining how your qualifications, skills and experience match those in the role of interest to [dpfrecruitment@odi.org.uk](mailto:dpfrecruitment@odi.org.uk).

Please use the email subject line 'TAXDEV III Application – Nigeria CE'.

The deadline for applications is **5 January 2025**.

Interviews will take place in **w/c 13 January 2025**, but please note that candidates may be shortlisted and/or invited for interview sooner if suitable candidates apply before the deadline.

## 6. Contract Details

**Contract type:** The successful candidate(s) will be engaged on the project through a **12-month** collaborator agreement (competitive rates to be agreed depending on experience). The funding for this project runs until 2030 and, as such, it is expected that there will be an opportunity for annual renewal. As well as the project-specific collaborator agreement, the successful candidate will also receive ODI Collaborator status, providing access to an ODI email address, Microsoft



365, as well as access to ODI's SharePoint. The ODI collaborator agreement reflects the individual's close association and engagement with ODI, and typically lasts for 5 years.

## 6. Personal Data Disclaimer

ODI will manage this recruitment process but CVs and cover letters may be shared with staff at IFS and ODI as both institutions may be involved in the interview process. [Details of the IFS's privacy policy can be found here.](#)

# About the Organization

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## Who we are

ODI is an independent, global affairs think tank. We work to inspire people to act on injustice and inequality. Through research, convening and influencing, we generate ideas that matter for people and planet.

## What we do

We lead thinking and agendas to deliver transformational change and bring about a global sense of resilient, just and equitable prosperity.

## How we do it

We deliver high-quality, internationally recognised research that informs policy design and convenes leadership across the global challenges identified above. We are a free thinking, inclusive and trusted think tank with a global footprint.