

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
জাতীয় রাজস্ব বোর্ড  
অভ্যন্তরীণ রাজস্ব সংগ্রহের সক্ষমতা বৃদ্ধিকরণ প্রকল্প  
রাজস্ব ভবন, প্লট-এফ ১/এ, আগারগাঁও  
শেরে বাংলা নগর, ঢাকা-১২০৭  
Webmail: sdrmp@nbr.gov.bd



নথি নং ০৮.০১.০০০০.০০০.১০৭.১৪.০০১৮.২৬/ ৩৫২

তারিখ: ৩০/০৬/২০২৬ খ্রি.

বিষয়: ওয়েবসাইট এ TOR ও REOI প্রকাশ প্রসংগে।

উপর্যুক্ত বিষয়ের প্রতি আপনার দৃষ্টি আকর্ষণ করছি।

২। অভ্যন্তরীণ রাজস্ব সংগ্রহের সক্ষমতা বৃদ্ধিকরণ প্রকল্পের (Package: SDRM/VAT/S-3) Project Executive and Coordinator (Information & Communication Technology for VAT) নিয়োগের লক্ষ্যে প্রস্তুতকৃত TOR ও REOI আগামী ০২/০৭/২০২৬ খ্রি. তারিখে ওয়েবসাইট এ প্রকাশে প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এ তদসংগে সংযুক্ত করে প্রেরণ করা হলো।

সংযুক্তি: ০১। TOR            ৫ (পাঁচ) পাতা।  
              ০২। REOI            ২ (দুই) পাতা।

৩০/০৬/২০২৬

(মোঃ মাসুদুর রহমান মাসুদ)  
প্রকল্প পরিচালক

অভ্যন্তরীণ রাজস্ব সংগ্রহের সক্ষমতা বৃদ্ধিকরণ প্রকল্প

প্রাপক:

- ১। সিনিয়র সিস্টেম এ্যানালিস্ট, বিপিপিএ, আইএমইডি, পরিকল্পনা মন্ত্রণালয়, শেরে-ই-বাংলা নগর, ঢাকা-১২০৭।
- ২। সিস্টেম ম্যানেজার, জাতীয় রাজস্ব বোর্ড, রাজস্ব ভবন, প্লট-এফ ১/এ, আগারগাঁও, শেরে বাংলা নগর, ঢাকা-১২০৭।

Government of the People's Republic of Bangladesh  
National Board of Revenue  
Strengthening Domestic Revenue Mobilization Project (SDRMP)  
Rajashwa Bhaban, Plot-F I/A, Agargaon  
Sher-E-Bangla Nagar, Dhaka-1207  
Webmail: sdrmp@nbr.gov.bd

File No-08.01.0000.000.107.17.0018.26

Date: 30 June, 2026

Request for Expressions of Interest (REOI)  
For  
Individual Consultant Service as Project Executive & Coordinator (Information & Communication Technology for VAT)  
Strengthening Domestic Revenue Mobilization Project (SDRMP) part of Strengthening Institutions for Transparency and Accountability (SITA).

**Assignment Title:** Providing Individual Consultant Service as Project Executive & Coordinator (Information & Communication Technology for VAT) for Strengthening Domestic Revenue Mobilization Project (SDRMP).

**Reference Number:** SDRM/VAT/S-3

1. The Government of the People's Republic of Bangladesh (GOB) has received financing from the World Bank for implementing Strengthening Domestic Revenue Mobilization Project (SDRMP), a part of Strengthening Institutions for Transparency and Accountability (SITA). The National Board of Revenue (NBR) will implement the project. It intends to apply a part of the proceeds of this credit for the services of an Individual Consultant Service as Project Executive & Coordinator (Information & Communication Technology for VAT).
2. The broad scope of consulting services ("the Services") includes but not limited to carrying out following in the project:
  - i) Review the existing VAT ICT landscape, including eVAT and SAP environment, embedded Oracle database layer, related modules, interfaces, infrastructure, security features, data flows and system dependencies.
  - ii) Identify bottlenecks & redundancies in VAT processes, functional gaps, integration gaps, documentation gaps and operational risks in existing VAT ICT systems and eVAT module related business workflows.
  - iii) Assess ICT support requirements for taxpayer registration, return filing, payment, refund, audit, objection and appeal, risk management, case management, debt management, revenue reporting and other relevant VAT functions.
  - iv) Prepare detailed gap analysis and modernization recommendations with a practical implementation roadmap, in consultation with VAT business and ICT counterparts.
  - v) Identify critical challenges faced by different VAT commissionerates and departments; assess user needs & system limitation, trace user's requirements and recommend suitable ICT-enabled solutions for improved revenue efficiency, departmental coordination, and taxpayer service delivery. Conduct meetings & collaboration with concern NBR officials, VAT ICT personnel and end users to mitigate challenges. All diagnostic reports and planning documents must be co-developed with NBR counterparts to ensure early-stage ownership.

*A*

- vi) Support design, review and refinement of VAT system architecture, including integration approach, data architecture, application architecture and deployment considerations.
- vii) Reviewing and comparing current VAT system documentation against the desired revenue mobilization outcomes to identify gaps requiring improvement or new development.
- viii) Analyze and map out existing business processes related to VAT administration, audit, and enforcement. Identify areas for process improvement to ensure alignment with the VAT Act, national revenue policies, and institutional requirements.
- ix) Must analyze requirements and provide strategic guidance for the design and development of new proposed VAT systems and modules, including data migration, system integration, and transition planning in alignment with the existing eVAT system architecture and operational environment.
- x) Must ensure a VAT system of universal accessibility and convenient for all taxpayers with a responsive design that will enhance user engagement, reduce filing errors, aligning with NBR's goal of a secure, inclusive, and technology-driven tax administration.
- xi) Support development of API-based interoperability arrangements among VAT systems and relevant internal/external systems, including Income Tax, Customs/ASYCUDA, BSW, CBMS, EFDMS, TIN, e-Return, eTDS/eWithholding, iBAS++, CCI&E, BIDA, Bangladesh Bank and RJSC, as applicable.
- xii) Prepare VAT digital platforms for & support alignment with National Data Governance and Interoperability Authority (NDGIA) requirements, where applicable.
- xiii) Define and review data requirements, data models, tax related data like taxpayer profiles, master data, transaction logs, audit trails, data migration requirements, data quality controls and revenue analytics requirements for VAT administration. Identify gaps in existing data collection & support preparing data migration strategy.
- xiv) Coordinate with relevant SDRMP data governance, TMID, interoperability and enterprise architecture teams to ensure consistency across Income Tax, VAT and Customs-related digital platforms.
- xv) Review security, access control, audit trail, logging, backup, disaster recovery and business continuity requirements for VAT ICT systems.
- xvi) Support cybersecurity, VAPT, incident-response and SLA-related reviews in coordination with NBR IT/security teams and relevant technical committees.
- xvii) Review proposed ICT solutions for compatibility with existing NBR infrastructure, future scalability, maintainability and operational resilience.
- xviii) Support documentation of system administration, security administration and operational procedures required for sustainable VAT system management.
- xix) Review and ensure the modern information and communication technologies (ICT), including cloud infrastructure, micro-service and multi-layered cybersecurity measures, for improving efficiency, accountability, transparency, high availability and reliability of VAT

system. Also, the compatibility of proposed ICT solutions with existing NBR infrastructure, databases, and future digital transformation requirements must be ensured.

- xx) Assist the PIU and VAT ICT team in monitoring design, development, testing, deployment and rollout of VAT ICT modules/systems under SDRMP.
- xxi) Provide technical inputs for review of technical specifications, system requirement documents, system design documents, test plans, migration plans, integration plans and operational manuals.
- xxii) Coordinate user acceptance testing (UAT), defect tracking, readiness assessment and go-live support from the NBR side, without replacing the responsibilities of vendors or formal committees.
- xxiii) Support incorporation of executive dashboards, advanced analytics, real time revenue monitoring tools, decision-support tools and management reporting features into VAT ICT systems.
- xxiv) Prepare and implement a structured knowledge-transfer plan for VAT ICT officials and relevant VAT business users.
- xxv) Conduct regular knowledge-sharing sessions including a comprehensive capacity-building roadmap, knowledge & technology transfer roadmap, practical capacity building activities, classroom training, hands-on mentoring and documentation review sessions for designated VAT and ICT Officials.
- xxvi) Ensure that manuals, SOPs, operational guidelines, configuration documentation and handover materials are developed and transferred to NBR in usable form to enable the NBR VAT Wing in usable form for sustainable maintenance & post-project enhancement of the system.
- xxvii) Support progressive handover of technical and operational responsibilities to NBR personnel during the contract period.
- xxviii) Work closely with the Project Director, DPD (VAT & Customs), VAT ICT officials, PIU procurement/FM/M&E specialists, local/international consultants and relevant NBR wings. Provide technical advice for ICT-related packages, including review of technical specifications, ToR, deliverables, evaluation criteria, SLA and acceptance criteria.
- xxix) Participate in ICT related pre-bid/pre-proposal meetings and bid/proposal opening meetings & other relevant project meetings and technical committees and provide professional advice on VAT digitalization, interoperability, cybersecurity, data governance and ICT implementation issues.
- xxx) Provide non-voting technical input to procurement processes, including review of technical specifications and clarification of technical issues, only when requested by the PIU and subject to conflict-of-interest clearance.
- xxxi) The consultant shall perform any other responsibilities stated in TOR.

3. The expected date for commencement of the services is 1<sup>st</sup> September 2026 and the tentative duration of the entire assignment is about 24 (Twenty-four) person-months

25

consistent with TAPP provision. Detailed Terms of Reference (TOR) and other information will be available upon request from the address provided below either through email or in person. The TOR can be found at [www.nbr.gov.bd](http://www.nbr.gov.bd).

4. Performing any other responsibilities within the scope of the assignment as assigned by the Project Director and deliverables those are supposed to be delivered described in the Terms of Reference (TOR). Visit field offices or other relevant project areas as per the assignment of Project Director (PD).
5. The National Board of Revenue (NBR) under Internal Resources Division, Ministry of Finance, Government of Bangladesh now invites eligible individuals to indicate their interest in providing the Services. Interested individual should provide information demonstrating that they have the required qualifications and relevant experience to perform the services.

**The selection criteria are:**

**(a) Education & Experiences:**

Academic qualification	Minimum Bachelor's or Master's degree in Computer Science, Information Technology, Computer Science and Engineering, Software Engineering, Electrical and Electronic Engineering, Information Systems, or a closely related ICT discipline.
General experience	At least 15 years of professional experience in ICT, enterprise applications, system integration, digital platform development, or large-scale IT project implementation.
Specific experience	Experience in ICT projects related to revenue administration, VAT/tax administration, public sector digital transformation, ERP/SAP environment, interoperability or similar mission-critical government systems will be given preference. Prior hands-on experience with SAP-ERP-based revenue or tax administration systems will be preferred. Experience in business process analysis and/or business process engineering (BPR) in a tax, revenue or public sector context will be preferred.
Development partner experience	At least five (5) years of experience in World Bank-financed projects or projects supported by other development partners such as ADB, IMF, UNDP or JICA will be an advantage.
Technical knowledge	Strong knowledge of VAT/Revenue administration ICT needs, enterprise architecture, API-based integration, interoperability frameworks like NDGIA, Microservice, ML, Blockchain, IoT, AI with latest technology, data governance, database concepts, cybersecurity, system documentation, quality assurance, UAT, cloud/on-prem/hybrid infrastructure and ICT service management.

Certification

PMP, PRINCE2, TOGAF, ITIL, CISSP/CISM, cloud, database, cybersecurity, SAP/ERP or other relevant ICT certification will be an added advantage.

Language, communication & other skill

Excellent written and oral communication skills in Bangla and English, with ability to prepare clear technical and management documents. Excellent computer skills including MS Office.

6. The attention of interested Consultants is drawn to Section III, paragraphs 3.14, 3.16 and 3.17 of the World Bank Procurement Regulations for IPF Borrowers (February 2025, Sixth Edition) setting forth the World Bank's policy on conflict of interest.
7. A Consultant will be selected following the Open Competitive Selection of Individual Consultants method set out in the World Bank Procurement Regulations for IPF Borrowers (February 2025, Sixth Edition). Shortlisting will be done based on qualifications and experience relevant to the assignment.
8. Interested consultants are invited to submit their Expression of Interest along with updated Curriculum Vitae (CV) demonstrating their qualifications and experience relevant to the assignment. Further information can be obtained at the address below during office hours (09:00 AM to 05:00 PM Bangladesh Standard Time).
9. The procuring entity reserves the right to accept or reject any or all Expression of Interest (EOI/ EOs) without assigning any reason.
10. Consultants shall not be under suspension or debarment by the World Bank.
11. Expressions of Interest must be delivered in written form (in person, by mail, or by email) to the address below by 01:00 PM (Bangladesh Standard Time), 22<sup>th</sup> July, 2026.



Md. Masudur Rahman Masud  
Project Director  
Strengthening Domestic Revenue  
Mobilization Project (SDRMP)  
Room No. 430, Rajashwa Bhaban, Plot-F 1/A  
Agargaon Sher-E-Bangla Nagar, Dhaka-1207  
Webmail: sdrmp@nbr.gov.bd

File No-08.01.0000.000.107.17.0018.26

Date: 30 June, 2026

**Copy forwarded for kind information/action:**

1. System Manager, National Board of Revenue (He is requested to publish this notice on NBR website).
2. Senior System Analyst, BPPA, IMED, Ministry of Planning, Sher-e-Bangla Nagar, Agargaon, Dhaka-1207 (He is requested to publish this notice on website).
3. PS to Chairman, National Board of Revenue, Agargaon, Dhaka (For kind information of the Chairman, NBR).

## National Board of Revenue (NBR)

### Strengthening Domestic Revenue Mobilization Project (SDRMP)

*IDA-financed SITA Operation*

## TERMS OF REFERENCE

### Project Executive and Coordinator (ICT for VAT Business Process)

*(Individual Consultant - National Assignment)*

Package Reference	SDRM/VAT/S-3
Selection Method	Individual Consultant Selection (ICS) - Open Competitive Selection through REOI
Contract Approving Authority	Project Director (PD)
Source of Funds	IDA
Duty Station	PIU Office, Dhaka, with field visits as required

*Prepared for publication with REOI and subsequent contract documentation*

*31*

## 1. Project Background

The National Board of Revenue (NBR), under the Internal Resources Division (IRD), is implementing the Strengthening Domestic Revenue Mobilization Project (SDRMP) under the World Bank-financed SITA operation. The project aims to strengthen NBR capacity for improving domestic revenue mobilization through business process reform, policy analysis, capacity development, automation, and interoperability of NBR systems.

The project includes modernization of VAT administration, interoperability among NBR systems and external platforms, strengthening of ICT capacity, and improvement of revenue monitoring and service delivery. The VAT component requires dedicated technical coordination to support ICT planning, design review, implementation monitoring, system integration, knowledge transfer and sustainable operation of modernized VAT systems.

Accordingly, SDRMP intends to engage a national Individual Consultant as Project Executive and Coordinator (ICT for VAT) under the VAT Project Execution and Coordination Team (PECT-VAT).

## 2. Position Summary and Contract Data

Item	Description
Position Title	Project Executive and Coordinator (ICT for VAT)
Assignment Type	Individual Consultant - National Assignment
Project Component	VAT Administration ICT modernization under SDRMP
Implementation Arrangement	Member of PECT-VAT; works under overall supervision of the Project Director and in close coordination with DPD (VAT & Customs), VAT ICT officials, PIU and relevant consultants
Commencement	Indicative commencement to be aligned with the approved procurement plan and contract signing
Reporting Line	Project Director, SDRMP

## 3. Objective of the Assignment

The objective of the assignment is to provide high-quality technical coordination, advisory and implementation support for ICT-related activities of VAT administration under the VAT component of SDRMP, including assessment of the existing VAT ICT landscape, design & support to system architecture and interoperability design, implementation monitoring, cybersecurity and data governance coordination, quality assurance, user acceptance, and structured knowledge transfer to concern NBR officials.

With alignment of the approved TAPP, POM, Procurement Plan/STEP, World Bank Procurement Regulations and applicable Government rules, the assignment shall contribute to a sustainable, interoperable and secure VAT digital environment that improves revenue management, service delivery, compliance monitoring, documentation, smooth operational handover and institutional capacity building. A central objective is to execute a structured transition of technical responsibilities to NBR VAT ICT personnel through close collaboration and knowledge transfer, ensuring full autonomous management of modernized VAT systems without vendor dependency.

## 4. Scope of Services and Key Responsibilities

### 4.1 ICT Landscape Assessment and Modernization Planning

- Review the existing VAT ICT landscape, including eVAT and SAP environment, embedded Oracle database layer, related modules, interfaces, infrastructure, security features, data flows and system dependencies.
- Identify bottlenecks & redundancies in VAT processes, functional gaps, integration gaps, documentation gaps and operational risks in existing VAT ICT systems and eVAT module related business workflows.
- Assess ICT support requirements for taxpayer registration, return filing, payment, refund, audit, objection and appeal, risk management, case management, debt management, revenue reporting and other relevant VAT functions.
- Prepare detailed gap analysis and modernization recommendations with a practical implementation roadmap, in consultation with VAT business and ICT counterparts.
- Identify critical challenges faced by different VAT commissionerates and departments; assess user needs & system limitation, trace user's requirements and recommend suitable ICT-enabled solutions for improved

revenue efficiency, departmental coordination, and taxpayer service delivery. Conduct meetings & collaboration with concern NBR officials, VAT ICT personnel and end users to mitigate challenges. All diagnostic reports and planning documents must be co-developed with NBR counterparts to ensure early-stage ownership.

#### 4.2 System Architecture, Interoperability and Data Governance

- Support design, review and refinement of VAT system architecture, including integration approach, data architecture, application architecture and deployment considerations.
- Reviewing and comparing current VAT system documentation against the desired revenue mobilization outcomes to identify gaps requiring improvement or new development.
- Analyze and map out existing business processes related to VAT administration, audit, and enforcement. Identify areas for process improvement to ensure alignment with the VAT Act, national revenue policies, and institutional requirements.
- Must analyze requirements and provide strategic guidance for the design and development of new proposed VAT systems and modules, including data migration, system integration, and transition planning in alignment with the existing eVAT system architecture and operational environment.
- Must ensure a VAT system of universal accessibility and convenient for all taxpayers with a responsive design that will enhance user engagement, reduce filing errors, aligning with NBR's goal of a secure, inclusive, and technology-driven tax administration.
- Support development of API-based interoperability arrangements among VAT systems and relevant internal/external systems, including Income Tax, Customs/ASYCUDA, BSW, CBMS, EFDMS, TIN, e-Return, eTDS/eWithholding, iBAS++, CCI&E, BIDA, Bangladesh Bank and RJSC, as applicable.
- Prepare VAT digital platforms for & support alignment with National Data Governance and Interoperability Authority (NDGIA) requirements, where applicable.
- Define and review data requirements, data models, tax related data like taxpayer profiles, master data, transaction logs, audit trails, data migration requirements, data quality controls and revenue analytics requirements for VAT administration. Identify gaps in existing data collection & support preparing data migration strategy.
- Coordinate with relevant SDRMP data governance, TMID, interoperability and enterprise architecture teams to ensure consistency across Income Tax, VAT and Customs-related digital platforms.

#### 4.3 Cybersecurity, Reliability and Operational Resilience

- Review security, access control, audit trail, logging, backup, disaster recovery and business continuity requirements for VAT ICT systems.
- Support cybersecurity, VAPT, incident-response and SLA-related reviews in coordination with NBR IT/security teams and relevant technical committees.
- Review proposed ICT solutions for compatibility with existing NBR infrastructure, future scalability, maintainability and operational resilience.
- Support documentation of system administration, security administration and operational procedures required for sustainable VAT system management.
- Review and ensure the modern information and communication technologies (ICT), including cloud infrastructure, micro-service and multi-layered cybersecurity measures, for improving efficiency, accountability, transparency, high availability and reliability of VAT system. Also, the compatibility of proposed ICT solutions with existing NBR infrastructure, databases, and future digital transformation requirements must be ensured.

#### 4.4 Implementation Support, Quality Assurance and UAT

- Assist the PIU and VAT ICT team in monitoring design, development, testing, deployment and rollout of VAT ICT modules/systems under SDRMP.
- Provide technical inputs for review of technical specifications, system requirement documents, system design documents, test plans, migration plans, integration plans and operational manuals.
- Coordinate user acceptance testing (UAT), defect tracking, readiness assessment and go-live support from the NBR side, without replacing the responsibilities of vendors or formal committees.
- Support incorporation of executive dashboards, advanced analytics, real time revenue monitoring tools, decision-support tools and management reporting features into VAT ICT systems.

#### 4.5 Capacity Building, Knowledge and Technology Transfer

- Prepare and implement a structured knowledge-transfer plan for VAT ICT officials and relevant VAT business users.
- Conduct regular knowledge-sharing sessions including a comprehensive capacity-building roadmap, knowledge & technology transfer roadmap, practical capacity building activities, classroom training, hands-on mentoring and documentation review sessions for designated VAT and ICT Officials.
- Ensure that manuals, SOPs, operational guidelines, configuration documentation and handover materials are developed and transferred to NBR in usable form to enable the NBR VAT Wing in usable form for sustainable maintenance & post-project enhancement of the system.
- Support progressive handover of technical and operational responsibilities to NBR personnel during the contract period.

#### 4.6 Coordination, Reporting and Committee Support

- Work closely with the Project Director, DPD (VAT & Customs), VAT ICT officials, PIU procurement/FM/M&E specialists, local/international consultants and relevant NBR wings. Provide technical advice for ICT-related packages, including review of technical specifications, ToR, deliverables, evaluation criteria, SLA and acceptance criteria.
- Participate in ICT related pre-bid/pre-proposal meetings and bid/proposal opening meetings & other relevant project meetings and technical committees and provide professional advice on VAT digitalization, interoperability, cybersecurity, data governance and ICT implementation issues.
- Provide non-voting technical input to procurement processes, including review of technical specifications and clarification of technical issues, only when requested by the PIU and subject to conflict-of-interest clearance.
- The consultant shall not act as a substitute for TEC/PEC/ICSC/Negotiation Committee members unless formally appointed by competent authority and fully compliant with applicable conflict-of-interest and confidentiality requirements.



## 5. Deliverables

Sl.	Deliverable	Minimum Content	Indicative Timing
1	Inception Report	Outlining the Consultant's understanding of the assignment, methodology, work plan, stakeholder engagement approach (specifically with NBR VAT Wing and field offices), a detailed workplan and coordination arrangement with VAT ICT officials and timeline for the execution of the assignment.	Within 30 days of contract commencement
2	VAT ICT Landscape and Gap Assessment Report	Review of existing systems (such as eVAT SAP embedded Oracle database and related databases), modules, interfaces, data flows, operational constraints, risk analysis, gap analysis, data requirement analysis, and modernization roadmap for VAT business process.	Within 90 days
3	Business Process and Data Requirement Review Report	Mapping of VAT ICT-supported workflows including registration, filing, payment, refund, audit, debt recovery, risk management, case/debt management and revenue reporting; data requirement and migration considerations including recommendations for integrated digital system and the upgraded design architecture to ensure revenue efficiency.	Within 120 days
4	System Architecture and Interoperability Review Documents	Comprehensive architecture review, interoperability with concern NBR wings and external agencies, API/interoperability requirements, NDGIA compliance, AI-driven tax analytics, security considerations, analytics and dashboard requirement and standardized data models for revenue monitoring and forecasting, including documentation of joint design sessions and contributions from NBR business and ICT officials.	As required by implementation schedule
5	Implementation Monitoring and Quality Assurance Notes	Periodic technical review notes on design, development, testing, deployment readiness, defects, risks, SLA and cybersecurity issues.	Monthly/quarterly or as requested
6	Capacity Building and Knowledge Transfer Materials	Training plan including a comprehensive capacity-building roadmap, knowledge & technology transfer roadmap, structured training manuals & session records (for both VAT and ICT Officials), manuals, SOPs, operational guides to enable the VAT Wing for sustainable maintenance & post-project enhancement of the system, and evidence of knowledge-transfer activities.	Throughout assignment
7	Exit and Handover Plan	Sustainability plan, handover of all works & checklist, final documentation register, capacity-building roadmap and recommendations for post-contract operation and maintenance.	Before contract completion

## 6. Reporting and Coordination Arrangements

- The consultant shall serve as Project Executive and Coordinator (ICT for VAT Business Process) under the PECT for VAT and shall report to the Project Director, SDRMP.
- The consultant shall work in close coordination with DPD (VAT & Customs), VAT ICT officials, PECT-VAT members, PIU and other relevant consultants.
- The consultant shall submit written reports, technical notes, meeting minutes, review comments and handover documents in formats acceptable to the PIU.
- All outputs shall be treated as project property and shall be stored in the PIU document repository as part of the official project record.

## 7. Qualification and Experience Requirements

Area	Requirement
Academic qualification	Minimum Bachelor's or Master's degree in Computer Science, Information Technology, Computer Science and Engineering, Software Engineering, Electrical and Electronic Engineering, Information Systems, or a closely related ICT discipline.
General experience	At least 15 years of professional experience in ICT, enterprise applications, system integration, digital platform development, or large-scale IT project implementation.
Specific experience	Experience in ICT projects related to revenue administration, VAT/tax administration, public sector digital transformation, ERP/SAP environment, interoperability or similar mission-critical government systems will be given preference. Prior hands-on experience with SAP-ERP-based revenue or tax administration systems will be preferred. Experience in business process analysis and/or business process engineering (BPR) in a tax, revenue or public sector context will be preferred.
Development partner experience	At least five (5) years of experience in World Bank-financed projects or projects supported by other development partners such as ADB, IMF, UNDP or JICA will be an advantage.
Technical knowledge	Strong knowledge of VAT/Revenue administration ICT needs, enterprise architecture, API-based integration, interoperability frameworks like NDGIA, Microservice, ML, Blockchain, IoT, AI with latest technology, data governance, database concepts, cybersecurity, system documentation, quality assurance, UAT, cloud/on-prem/hybrid infrastructure and ICT service management.
Certification	PMP, PRINCE2, TOGAF, ITIL, CISSP/CISM, cloud, database, cybersecurity, SAP/ERP or other relevant ICT certification will be an added advantage.
Language and communication	Excellent written and oral communication skills in Bangla and English, with ability to prepare clear technical and management documents.

## 8. Duration, Duty Station and Performance Review

- The duration of the assignment shall be 60 person-months, consistent with the TAPP provision for SDRM/VAT/S-3, subject to satisfactory performance assessment of PIU, project requirements and availability of funds.
- The consultant will be based at the PIU Office in Dhaka and may be required to visit VAT Commissionerates, field offices, data centers, training venues and stakeholder offices as required.
- Remote work may be allowed only with prior written approval of the Project Director and subject to the needs of the assignment.
- Performance shall be reviewed at least annually and may also be reviewed at milestone/deliverable level. Continuation of the contract shall depend on satisfactory performance.

## 9. Selection Method and Procurement Compliance

Selection of the consultant shall follow the World Bank Procurement Regulations for IPF Borrowers applicable to the SDRMP/SITA operation, using Individual Consultant Selection (ICS) through an open competitive process with advertisement of Request for Expressions of Interest / Request for Applications, as reflected in the approved procurement plan. The process shall also comply with applicable provisions of PPA, PPR, e-GP Guidelines, the Project Operation Manual (POM), the Financing Agreement and the approved TAPP, to the extent applicable.

- The REOI shall include this ToR or make it available to all prospective applicants.
- Evaluation shall be based on qualifications, experience and capability relevant to the assignment.
- The consultant must sign conflict-of-interest, confidentiality and anticorruption declarations as required.
- Any technical input to procurement or contract management must be non-voting unless the consultant is formally appointed by competent authority and is free from conflict of interest.

## 10. Conflict of Interest, Ethics and Confidentiality

The consultant shall not have any actual, potential or perceived conflict of interest under the applicable World Bank Procurement Regulations, Government rules and project requirements. The consultant shall maintain confidentiality of all data, system information, source documents, access credentials, tax records and other official information obtained during the assignment.

The consultant shall comply with applicable anticorruption, data protection, cybersecurity, information security and official secrecy requirements. The consultant shall not use project information for any personal, commercial or third-party purpose.

## 11. Facilities, Inputs and Ownership of Outputs

- The PIU will provide access to relevant project documents, meetings, counterpart officials and available office facilities necessary for the assignment.
- All reports, technical documents, manuals, designs, review comments, data models, training materials and other outputs prepared under this assignment shall be the property of NBR/SDRMP.
- The consultant shall maintain proper documentation and hand over all project files, working papers and electronic records before completion or termination of the contract.

## 12. Termination

Either Party may terminate the Contract in accordance with the signed contract. Without limiting the contract provisions, the Client may terminate the Contract by giving written notice to the Consultant in case of: (a) persistent unsatisfactory performance after written warning and reasonable opportunity to remedy; (b) breach of confidentiality, conflict-of-interest, data security, integrity, or professional conduct obligations; (c) failure to perform assigned services or submit required deliverables; (d) fraud, corruption, collusion, coercion, obstruction, misrepresentation or sanctionable practice; (e) non-compliance with applicable laws, PPA/PPR, World Bank Procurement Regulations, Anti-Corruption Guidelines, the approved Procurement Plan/STEP, TAPP or POM; (f) prolonged absence or incapacity affecting performance; or (g) termination for convenience in the interest of the Project. The Consultant may terminate the Contract only by giving prior written notice in accordance with the signed contract. On termination, the Consultant shall immediately hand over all reports, working papers, data, credentials, documents, equipment, files, source materials, issue logs and pending action notes to the Project Director or authorized officer. Payment upon termination shall be limited to satisfactorily completed and accepted services up to the effective date of termination, subject to applicable deductions and recovery of any advance or ineligible payment.

### **13. Handover and Exit Obligations**

The Consultant shall maintain an organized repository of all working files, meeting notes, review comments, technical notes, issue logs, risk registers, data dictionaries, training materials, handover notes and deliverables. Before completion or termination, the Consultant shall submit a complete handover package to the Project Director or authorized officer. The Consultant shall not retain or use any confidential government data, taxpayer data, system credentials, source documents or project materials after completion or termination except with written authorization.

### **14. Ownership of Material and Intellectual Property**

All reports, technical notes, specifications, architecture documents, data models, diagrams, training materials, review comments, software-related documentation, databases, datasets, working papers and other materials prepared by the Consultant for this assignment shall be the property of the Client/NBR unless otherwise provided in the signed contract. The Consultant shall not publish, disclose, reuse or transfer such materials without prior written approval of the Client.

### **15. Confidentiality, Data Security and Access Control**

The Consultant shall maintain strict confidentiality of all information obtained during the assignment, including taxpayer information, government records, system credentials, security architecture, datasets, audit logs, procurement information, financial information and internal deliberations. The Consultant shall comply with applicable data security, access control, audit-trail, cybersecurity, records management and confidentiality requirements of NBR, GoB and the project. Confidentiality obligations shall survive expiry or termination of the contract.

### **16. Conflict of Interest, Integrity and Procurement Role**

The Consultant shall not have any actual, potential or perceived conflict of interest. The Consultant shall disclose any conflict or potential conflict immediately. The Consultant may provide non-voting technical input to procurement committees only upon formal request and subject to confidentiality, conflict-of-interest and integrity requirements. The Consultant shall not participate in any procurement or contract-management activity where the Consultant has a conflict, prior involvement, financial interest, personal relationship or other circumstance that may impair impartiality.

### **17. Fraud and Corruption, Sanctions and Audit Rights**

The Consultant shall comply with the World Bank Anti-Corruption Guidelines, the World Bank sanctions framework, applicable provisions of the World Bank Procurement Regulations, PPA/PPR, and applicable laws of Bangladesh. The Consultant shall permit the Client, Government of Bangladesh, World Bank and/or authorized auditors to inspect and audit accounts, records, documents and information related to the assignment, where applicable. Any sanctionable practice, misrepresentation, obstruction or breach of integrity obligations may lead to rejection, termination, recovery, sanctions and other remedies under the contract and applicable rules.

### **18. Professional Standard and Code of Conduct**

The Consultant shall perform the services with due diligence, efficiency, economy, integrity, impartiality and professional competence. The Consultant shall follow applicable office discipline, safety, conduct, anti-harassment, SEA/SH, ESHS, data protection and stakeholder engagement requirements while working with NBR officials, taxpayers, vendors, consultants, field offices and other stakeholders.

## 19. Relation Between the Parties and Authority

The Consultant shall be an independent consultant and shall not be treated as an employee of the Government of Bangladesh, NBR, IRD or the World Bank. The Consultant shall not represent, commit or bind the Client unless specifically authorized in writing by the Project Director or competent authority.

## 20. Applicable Law, Taxes and Duties

The contract shall be governed by the applicable laws of Bangladesh, subject to the Financing Agreement, World Bank Procurement Regulations, POM, approved Procurement Plan/STEP and the signed contract. The Consultant shall be responsible for all applicable taxes, duties, fees and statutory obligations arising from remuneration unless otherwise expressly provided in the contract.

## 21. Contract Amendment and Variation

No change in scope, deliverables, duration, remuneration, duty station, reporting arrangement or other material contract terms shall be valid unless made through written contract amendment approved by the competent authority and, where applicable, cleared through STEP/World Bank prior review.

## 22. Dispute Resolution and Notices

The Parties shall first attempt to resolve any dispute amicably through written consultation. If not resolved, the dispute shall be settled in accordance with the dispute resolution provisions of the signed contract. Notices shall be issued in writing to the addresses/e-mail addresses stated in the contract and shall be effective as provided in the contract.

## 23. Procurement, Integrity and Conflict of Interest

The Consultant shall comply with the applicable provisions of the approved TAPP, SITA POM, approved Procurement Plan/STEP, World Bank Procurement Regulations, World Bank Anti-Corruption Guidelines, PPA/PPR, e-GP Guidelines where applicable, and NBR/PIU instructions. The Consultant shall sign confidentiality and conflict-of-interest declarations before providing technical inputs to procurement or contract-management processes.

## 24. Data Security, Safeguards and Confidentiality

The Consultant shall comply with applicable data protection, cybersecurity, access control, audit trail, records management, environmental and social, occupational health and safety, and stakeholder engagement requirements. Any field visit, training, workshop or stakeholder consultation shall comply with relevant project safeguards and code-of-conduct requirements.

## 25. Selection Method

The Consultant shall be selected following the applicable World Bank Procurement Regulations for IPF Borrowers, the Financing Agreement, the approved Procurement Plan/STEP and the agreed selection method for Individual Consultants. The Request for Expressions of Interest / Request for Applications shall include the complete ToR, selection criteria, submission requirements, conflict-of-interest requirements and other information required under the applicable standard template.

Note: This ToR should be used with the applicable standard individual consultant contract form agreed under the project. Contract clauses shall prevail where specifically governed by the signed contract, Financing Agreement, Procurement Plan/STEP and World Bank no-objection, where applicable.