

Terms of reference (ToRs) for the procurement of services above the EU threshold

CONFIDENTIAL

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Public finance expertise for Nepal	

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0. List of abbreviations

BMZ	German Federal Ministry for Economic Cooperation and Development
BPR	Business Process Re-engineering
CV	Curriculum Vitae
DRM	Domestic Resource Mobilization
EU	European Union
GDPR	General Data Protection Regulation
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH
GTC	General Terms and Conditions of Contract for supplying services and work on behalf of the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
IRD	Inland Revenue Department
IT	Information Technology
KOMP	Cost per output monitoring and forecast
LoI	Letter of intent
MoU	Memorandum of Understanding
MSME	Micro and Small and Medium Enterprise
MoF	Ministry of Finance
RMO	Risk Management Office
RSRSD	Revenue Sector Reform for Sustainable Development
STE	Short-Term Expert
STEP	Short-Term Expert Pool
TADAT	Tax Administration Diagnostic Assessment Tool
ToR	Terms of reference

1. Context

The Revenue Sector Reform for Sustainable Development project (herein referred to as RSRSD or GIZ-RSRSD) has the goal to support Nepal's tax authorities and revenue policymaking entities and to enable them to create the regulatory and technical preconditions for sustainable economic development. RSRSD is commissioned by the German Federal Ministry for Economic Cooperation and Development (BMZ) and implemented by the *Deutsche Gesellschaft für Internationale Zusammenarbeit* (GIZ) GmbH. It works with national authorities, especially the Ministry of Finance (MoF) and its subordinate authority the Inland Revenue Department (IRD) and cooperates with the private sector to support taxpayers' compliance, especially those running Micro-, Small and Medium Enterprises (MSMEs).

To achieve its objective, RSRSD focuses on the following three key result areas:

- 1.) Enhancing the capacities of MoF and IRD to design evidence-based reforms to revenue policy which enables sustainable development.
- 2.) Increase the tax administration's effectiveness regarding technical capacities and digital systems.
- 3.) Improve services for taxpayers, especially entrepreneurs from MSMEs, to promote an investment-friendly business-environment.

Each output area comprises a tailored set of interlinked activities. Those activities include technical and procedural support to IRD and MoF, including in the process of digitalisation and sustainable reform of the tax sector, analytical work, organisational development, and capacity development targeting both partner institutions and taxpayers.

Targeted groups include specialist employees and managers at Nepal's tax authorities, with a particular focus on female personnel as well as entrepreneurs from MSMEs. The ultimate beneficiaries of RSRSD are Nepalese taxpayers for whom tax compliance will be made significantly easier and who will benefit from a more citizen-oriented, trustworthy and accountable financial governance.

As of May 2026, RSRSD's project duration runs until June 2028.

2. Tasks to be performed by the contractor

GIZ is seeking a contractor for the supply and management of short-term expert services to support the implementation of the RSRSD project in its three output areas. The contractor's services will be part of the overall project approach and will therefore follow the same strategy and objectives.

The services will be delivered through two pools of short-term experts: national and international, in the form of technical and administrative services related to the key result areas of the program Domestic Resource mobilization (DRM), digitalization of the tax system, tax officers' capacity development and taxpayer services along with cross cutting issues gender.

The assignment encompasses the following provisions:

- Management of short-term expert services to the RSRSD project. The contractor's services will be part of the overall project's strategy and will therefore follow the same strategy and objectives.

- A part-time expert with international experience, referred to as the “pool manager”, must be employed by the contractor. S/he will be responsible for the operational management of the two short-term expert pools (STEPs). The pool manager shall work remotely and should visit Kathmandu, Nepal country once every 6 months.

Concrete tasks include:

- Managing the two STEPs (with international and national experience), who provide their services in the key intervention areas of the project. The contractor is responsible for selecting, preparing, training, and steering the experts assigned to perform the consultancy tasks.
- Joint planning of each individual assignment of any Short-Term Expert (STE) together with the project and its partners.
- Contracting STEs and managing all related administrative issues (including travel arrangements).
- Managing the STE's assignments, ensuring quality of services and timeliness of agreed deliverables (including products and reports).
- Supporting the project team in drafting terms of reference (ToR) to define experts' assignments, concept notes.
- Coordination with and report to the project team.
- Organization of workshops, trainings and study trips (both regional and international).

The contractor is expected to make the experts' services available on a demand-driven basis. All necessary expert assignments will be jointly identified by the project and its partners and closely coordinated with the contractor by the project staff. For each expert's assignment the contractor needs the final approval by GIZ-RSRSD.

The project follows a results-oriented approach that requires a high level of flexibility and adaptability. This implies that although required services will in general follow the provided examples and thematic areas, the exact activities and milestones cannot be exactly defined at this point. Please note that the list of activities will be broken down into more detailed sub-activities and might be adapted during project implementation in coordination with the successful tenderer due to possible changing needs of the beneficiaries.

2.1 Term

The expected term of the contract for services must be specified in the 'Special terms and conditions of contract'. The definitive term and service delivery period are set out in the contract award notification.

2.2 Objectives, indicators, work packages, milestones

By timely and flexibly providing short-term experts to perform tasks as demanded by the RSRSD project, the contractor contributes to achieving the objectives of the RSRSD project as detailed below.

Module objective: Nepal's tax administration and revenue policy have created regulatory and technical conditions for sustainable economic development.

The project has three output areas with following objectives indicators and proposed activities

Output 1 Objective:

The capacities of the MoF and the Tax Administration to design evidence-based revenue policy reforms for sustainable development have improved.

Indicative activities for output 1

- Expert and process advice to the MoF and the tax administration on cost-benefit analyses of tax reforms, including economic, social and environmental impacts (ex-post/ex-ante)
- Supporting the MoF and the Tax Administration in improving revenue forecasting models
- Technical and process consulting for the MoF and the tax administration on the qualitative analysis of tax expenditure (economic, social and/or ecological impacts)
- Preparation of studies for the MoF on the further development of carbon tax and environmental taxation, e.g. in the transport sector
- Expert and process advice for the MoF and the tax administration on the taxation of the digital economy
- Carry out review of national tax legislations and develop recommendations for reform of the laws to avoid overlaps, inconsistencies and alignment with international standards.

Output 2 Objective:

The effectiveness of the tax administration has improved in terms of professional capacities and digital systems.

Indicative activities for output 2

- Process and technical advice to the tax administration on the implementation of the BPR reform strategy, in particular on detailed system requirements for specifications, adaptation and implementation as well as accompanying process management advice
- Training of staff of the MoF and subordinate authorities on selected tax topics (e.g. transfer pricing, tax expenditure analysis, revenue forecasting, cybersecurity, international tax standards)
- Process consulting and capacity development of the MoF and subordinate authorities to anchor specialised training courses
- Expert and process advice to the tax administration on tax audits, including digitization of tax audits and development of standardized manuals and guidelines for risk-based tax audits

Output Objective 3:

Services for taxpayers to promote an investment-friendly business environment have improved.

Indicative Activities for output 3

- Development and implementation of standardised training modules for taxpayers in cooperation with the tax administration and the private sector
- Upscaling help desk functions for taxpayers in local tax and trade offices and the private sector
- Development and implementation of training courses for female entrepreneurs on general financial knowledge and digital management skills

Cross-cutting activities (for all outputs)

- Support to project's ongoing communication activities.
- Up to 2 study visits to relevant countries from the EU to study various aspects of modern tax systems such as audit, digitalization etc. with up to 10 participants per visit nominated by the Inland Revenue Department/Ministry of Finance; duration 5 days; first study visit foreseen in late 2026/early 2027 (*subject to request by key partners, decision by GIZ and commissioning parties as well as availability of funds*).
- 1 international training on emerging and relevant tax related topics (to be decided in consultation with MoF/IRD). The training shall be delivered in-person with trainers with experience from OECD member states (*subject to approval by MoF/IRD*). The training shall have a duration of 5 days with up to 12 participants nominated by IRD. Training courses will be customized to the requirements provided by IRD.

2.3 Project and knowledge management requirements

Requirements on the assignment of experts:

- The contractor is responsible for identifying, selecting, preparing, training and steering the experts assigned to implement the tender activities based on the requirements outlined. GIZ will have to agree on the proposed experts for each assignment.

Requirements on materials and equipment and operating costs:

- The contractor makes the required materials, equipment and consumables available and covers their operating and administrative costs.
- The contractor covers the costs for all required equipment, training materials and training venue as well as accommodation for participants. All procurement process shall abide by GIZ procurement rules. Liaison with GIZ program administrative team will be needed in this case.
- The contractor is responsible for the travel of international short-term experts to and from, as well as within Nepal, and their accommodation in Nepal, and assumes the associated operating and administrative costs.

Requirements on expenditure management and cost control:

- The contractor manages costs and expenditures, accounting processes and invoicing in line with GIZ requirements. The contractor shall keep timesheets for individual expert assignments and submit the same to the project within one month after the end of the assignment for approval. Invoice(s) for the completed assignments shall be submitted quarterly.

Monitoring and reporting requirements:

- The contractor's contributions will form an important element in the results-based monitoring of the project, in line with the monitoring and evaluation guidelines of the RSRSD project.
 - All required data points (e.g. gender, age, participant numbers, legal frameworks) must be provided in compliance with EU data protection regulations, with appropriate documentation and proof.
 - All reported outcomes must be supported by verifiable evidence (e.g. attendance sheets, photos, signed reports, or official communications).
 - The contractor must maintain complete and accurate records of all monitoring activities and make them available upon request for audit or evaluation purposes.
- The contractor provides **regular information** (in line with the results-based monitoring guidelines of the project)
 - The degree to which activities are implemented
 - Any adjustments or change of activity timelines if necessary
 - The degree to which the objectives, indicators and milestones listed in section 2.2 of these ToRs have been achieved
 - Results within the contractor's sphere of responsibility
 - Relevant results outside the contractor's sphere of responsibility
 - Evaluation of risks

The contractor shall provide following **deliverables** (all in English):

- **Inception report** (*not more than 12 pages*) to be submitted within 30 days after contract award. The inception report shall cover all the contractual services under this ToR.
- **Final report** (*not more than 30 pages*) to be submitted by not later than the end date of the contract.

In addition to the inception and final reports, the contractor submits the following reports (all in English):

- **Regular progress reports** on the implementation status of activities (twice per year, to be submitted in the months of December and June), planned and recently concluded activities incl. consumption of resources (expert days for both STEPs and pool manager in the form of time sheets and travel costs).
- **Brief concluding reports** on each individual short-term expert's assignment (up to 2 pages per completed assignment). The reporting template will be provided by GIZ.
- Upon request: **Inputs** to the project's regular reporting to its commissioning parties.

Requirements for company-wide learning, knowledge and innovation:

– Not applicable –

Backstopping requirements:

The contractor ensures appropriate backstopping. The following services form part of the standard backstopping package. In accordance with GIZ's "*General Terms and Conditions for supplying services and work on behalf of the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH*" (GIZ-GTC), these services – as well as the ancillary personnel costs – must be priced into the fee schedules of the staff listed in the tender:

- The contractor's responsibility for its own staff
- Ensuring the flow of information between GIZ and the contractor's field staff
- Process-oriented technical and conceptual steering of the consulting services
- Steering adaptations to changing framework conditions
- Performance monitoring
- Ensuring compliance with reporting requirements
- Specialist support (*technical backstopping*) for the on-site team of the contractor's staff: This person is to provide any necessary technical backstopping for the pool manager and short-term experts from both pools. Furthermore, s/he will ensure access to required international networks of consultants, think-tanks and universities.

2.4 Data protection and information security

The provisions on data protection and information security of the current version of GIZ's "*General Terms and Conditions for supplying services and work*" (section 1.10 - Data protection and section 1.6 - Confidentiality) apply.

The performance of the contract may be associated with the processing of personal data by the contractor, such as (but not limited to) names and contact information. In such cases, the contractor shall act as an independent DATA CONTROLLER and must alone comply with ALL applicable data protection obligations, including those stemming from regional and local laws. The contractor shall process personal data only when a given goal cannot be reasonably attained without such data. The data protection principles such as lawfulness, data minimization, accuracy, purpose limitation, storage limitation, transparency, integrity and confidentiality, and accountability, as well as the numerous rights of the data subject must be paid due attention. The GIZ is NOT in any way responsible for such processing.

Whenever the contractor executes the instructions of a partner to the GIZ with regard to such processing, the partner shall be the data controller, and the data processing shall be carried out in accordance with the partner's instructions as well as laws and standards to which it is subject.

If the contractor is not subject to the GDPR and the applicable laws do not contain any explanation on the data protection principles and rights mentioned here, the definitions and meanings provided by the GDPR (Regulation (EU) 2016/679) should be considered.

Digital tools developed or upgraded on behalf of a local partner of GIZ must meet the highest data protection standards, especially those relating to data protection by design and by default, as stated in Annex 1 "*Data protection standards for developing digital tools meant for GIZ's partners*". The contractor is therefore required to inform GIZ if any applicable national requirement is incompatible with the provisions of this annex. We equally recommend the partner to conclude data protection agreements with the hosting service provider(s) and the maintenance service provider(s), where applicable. GIZ would be available to support the partner whenever need arises.

2.5 Other requirements

Safeguards and gender measures with specific reference to services:

In order to promote gender equality and avoid or mitigate possible unintended negative impacts in its area of responsibility, the contractor should implement the following measures:

2.5.1 Gender Equality: The fight against gender-specific discrimination and disadvantages, realising equal opportunities and rights for all people regardless of their gender, their sexual orientation and gender identity are essential values of GIZ, a guiding principle of our corporate actions and a quality feature of our work. The contractor is required to mitigate any unintended negative consequences that might reinforce existing gender inequalities. Within the scope of the work, the contractor is required to ensure it is being carried out in a gender-sensitive and gender-responsive manner. Where possible, gender-transformative approaches shall be included. In addition, measures will be outlined in the ToR for individual assignments. The contractor's staffing profile should be balanced in terms of gender and age.

2.5.2 Conflict and Context Sensitivity: In the recent past Nepal has experienced unprecedented youth led protests in defiance of banned of social medias, poor governance and corruption and service delivery. Despite the protests ending, the country still experiences tension and citizen dissatisfaction. So, contractor should be careful not to involve in any of conflict sensitive issues.

2.5.3 Environmental protection and climate action (climate change mitigation/adaptation): GIZ would like to reduce greenhouse gas emissions caused by travel. Contractors are required to include options for reducing emissions in the tender documents, such as selecting the lowest emission booking class (economy) and using means of transport, airlines and flight routes with a higher CO2 efficiency. For short distances, travel by train (second class) or e-mobility should be the preferred option. If they cannot be avoided, CO2 emissions caused by air travel must be offset.

2.5.4 Security precautions: Security precautions prescribed by GIZ's risk management structure have to be strictly adhered to. GIZ Nepal will share relevant information to enable them to plan their security and safety while in-country. Security briefings will be offered by GIZ Nepal upon arrival. Filing of Personal Data Sheets is voluntary, but highly recommended.

2.5.5 Communication: All communication products produced by the contractor require approval from GIZ before they may be published, distributed, or used in any form. The contractor's staffing profile should be balanced in terms of gender and age.

3. Technical-methodological concept

In this section, the tenderer is required to reflect on the objectives and terms of reference of the tender at hand, describe the partner system and its processes in the area of responsibility and present the technical-methodological concept for completing the tasks listed in section 2 and achieving the set objectives. In addition, the tenderer must describe the design of the project management process.

3.1 Interpretation of objectives (section 1.1 of the assessment grid)

The tenderer is required to **interpret the objectives** for which it is responsible. Simple repetition of the objectives formulated in section 2 of the ToRs is not desired. Rather, the tenderer should describe and interpret the changes in the partner system that are to be directly achieved by the object of the tender procedure. The resulting positive impact on the partner system should also be presented (section 1.1.1 of the assessment grid).

The tenderer must undertake a **critical examination of the ToRs** (section 1.1.2 of the assessment grid):

- Undertaking an assessment of the appropriateness of the personnel concept for implementing the required tasks
- Providing an assessment of the results hypotheses for achieving the objectives and possible risks in implementation

3.2 Processes and actors in the partner system (*section 1.2 of the assessment grid*)

Processes describe actions (or a set of tasks) that are necessary in order to render specific services in a sector or in the cooperation/partner system. Specific actors are given responsibility for determining and implementing these actions and sets of tasks in line with the regulations. Actors are usually institutions such as ministries, county governments, non-governmental organisations, law enforcement agencies and private sector, but may also be individuals (e.g. a person with higher decision-making authority).

The tenderer is required to describe, using existing documents where possible, the processes in the sector or partner system that are relevant to the services put out to tender (*section 1.2.1 of the assessment grid*). The project's key partners are listed in section 1 (context) of this ToR.

The tenderer is required to present the actors (partners and others) who are relevant for the tender in the form of a map of actors. As far as possible, it should list the actors by name. Their mandates as well as strengths, weaknesses and interests with respect to the services put out to tender are also to be briefly presented (*section 1.2.2 of the assessment grid*).

In addition, the tenderer is required to describe the interaction between the actors mentioned above. This can consist of a description of the specific collaboration between individual actors in the processes listed above, of the dependencies or conflicts between the actors and their consequences or of existing dialogue and communication formats (*section 1.2.3 of the assessment grid*).

3.3 Strategy (*section 1.3 of the assessment grid*)

The strategy for delivering the services in the tender is the core element of the technical-methodological concept. It is composed of the following elements:

- Procedure for achieving the objectives stated in section 2.2 of these ToRs
- Approaches for leverage effects and measures for scaling-up
- Consideration of environmental and social compatibility requirements (including gender equality)
- Appropriate consideration of further requirements

3.3.1 Strategic approach to achieving the objectives mentioned in the ToRs (*section 1.3.1 of the assessment grid*)

The tenderer is required to describe and justify the approach it plans to adopt in order to achieve the milestones, objectives and results (see section 2 of these ToRs) for which it is responsible.

3.3.2 Building partnerships with relevant actors

(section 1.3.2 of the assessment grid)

– Not applicable –

3.3.3 Approaches for leverage effects and measures for scaling-up

(section 1.3.3 of the assessment grid)

The tenderer is required to state whether there are promising approaches for leverage effects beyond the measures mentioned in section 2 of these ToRs and to describe them. In doing so, the tenderer is required to present and explain measures that promote both horizontal and vertical scaling-up. In particular, the tenderer must submit proposals on how innovations that have been developed in the context of implementation can be disseminated beyond the sphere of influence of the project.

3.3.4 Consideration of social compatibility requirements

(section 1.3.4 of the assessment grid)

Gender equality

The tenderer is required to outline in the tender how it can prevent negative impacts on gender equality in its area of responsibility and how it can contribute to improving gender equality through corresponding measures (see also relevant requirements in section 2.5.1 of these ToRs).

Conflict and context sensitivity

The tenderer is required to outline in the tender how they can prevent negative impacts on Nepal's current governance system and political instability, and in addition, how it can contribute to improving this situation through corresponding measures (see also relevant requirements in section 2.5.2).

Section 1.3.4 of the assessment grid will be weighted as follows:

Requirement: Gender equality	5 points out of 10 (maximum)
Requirement: Conflict & context sensitivity	5 points out of 10 (maximum)

NB: The topics listed in sections 2.5.3 'Environmental protection and climate action', 2.5.4 'Security precautions', and 2.5.5 'Communication' are not evaluated in section 1.3.4 of the assessment grid but nonetheless inform other sections of the ToRs (e.g. travel budget, backstopping).

3.4 Project management

(section 1.4 of the assessment grid)

In this section, the tenderer presents the operational plan for implementing the services in the tender, describes the procedure for coordination with GIZ-RSRSD and the project partners, and explains its monitoring procedure.

3.4.1 Operational plan

(section 1.4.1 of the assessment grid)

The tenderer is required to draw up and explain an operational plan for implementing the strategy described in section 3.3, including a plan for the assignment of all the experts included in the tender. The operational plan must include the assignment times (periods and expert days) and assignment locations of the individual experts, the milestones as presented in section 2 and, in particular, describe all the necessary work stages in detail and in chronological order. The tenderer may define further activities beyond those prescribed in section 2 and map them out in the plan of operations.

3.4.2 Coordination with GIZ

(section 1.4.2 of the assessment grid)

In the tender, the tenderer is required to describe the procedure for coordinating with GIZ-RSRSD. In particular, the mechanisms for coordination between the pool manager, the (prospective) short-term experts, the contractor's backstoppers, GIZ-RSRSD and their key partners are to be described.

3.4.3 Steering or coordination of measures with the relevant implementing partner

(section 1.4.3 of the assessment grid)

– Not applicable –

3.4.4 Monitoring

(section 1.4.4 of the assessment grid)

The tenderer is required to describe how it will regularly capture and document the status of completion of the tasks, the achievement of objectives, the results achieved and the risks in the area for which it is responsible in accordance with the specifications set out in section 2.

In the tender, the tenderer is required to describe how it can ensure that the requirements resulting from the monitoring system of the project or the partner are met (see section 2). In doing so, the tenderer is required to describe how the information that is relevant for monitoring is collected and in what form and at what intervals monitoring data are updated.

Furthermore, the contractor is required to explain its approach to the management of expenditures and costs, accounting processes and invoicing (in accordance with GIZ requirements). Moreover, it is required to describe an IT-based financial monitoring tool which includes an overview of expert days committed and delivered, and updates on the status of assignments (financial monitoring).

3.5 Further requirements

(section 1.5 of the assessment grid)

The tenderer is required to describe its **backstopping concept**. Brief CVs (each max. 4 pages) with relevant details must be provided for each backstopper (*Section 1.5 the assessment grid*). Please refer to section 2.3 (*of these ToRs*) for the elements to be addressed.

The tenderer is additionally required to submit up to 4 pages describing their approach in addressing the **scenario** below (*Section 1.5 the assessment grid*). In doing so, the tenderer is required to include the following aspects:

- Describe the approach to address the task.
- Highlight key elements to be included in the ToR for the consultancy.
- Describe the setup of the consultancy team.
- Describe potential challenges when implementing the assignment and describe approaches to mitigate challenges.

Scenario

- *The project seeks to support the Inland Revenue Department (IRD) of Nepal in **improving voluntary tax compliance**. These include a holistic review of the national income tax legislation. At the same time, the project intends to support various change management initiatives within the IRD itself, specifically in the context of the expected implementation of Nepal's new tax administration software. The project aims to enhance the IRD performance in line with TADAT Performance Outcome Areas (PoA) indicators P1-1, P 2-6, P3-8, P 3-9, P 3-10, P 5-15 and P9-29.*
- *The support aims to assist the Ministry of Finance and IRD in developing and operationalizing processes, systems, and institutional capacities for improved revenue forecasting, collection, audit of tax collections, improved services to taxpayers combined with introduction of new digital tools and automated processes. This will contribute to ease of doing business, more robust audits and compliance verifications, reduced manual interventions, and increased efficiency and transparency in tax administration.*
- *The project is looking to engage a team of consultants with national as well as international expertise to support this assignment.*

Section 1.5 of the assessment grid will be weighted as follows:

Requirement: Backstopping concept	5 points out of 10 (maximum)
Requirement: Scenario	5 points out of 10 (maximum)

4. Personnel

The tenderer is required to provide short-term experts (STEs) for the positions referred to and described (scope of tasks and qualifications) in this section on the basis of corresponding CVs. **The requirements on the format and content of the CVs are described in section 6.**

It is desirable that the contractor's staffing profile is diverse in terms of gender.

The qualifications mentioned below correspond to the requirements for achieving the highest number of points in the technical assessment.

One year of professional experience is therefore defined as a cumulative 12 expert months with at least 18 expert days per month, provided no diverging definition is specified for individual qualifications.

4.1 Key Expert 1: Pool manager with international experience (*section 2.1 of the assessment grid*)

This pool manager position is a **key expert** position.

A key expert with broad experience at the international level, referred to as the “pool manager”, should be employed by the tenderer. This key expert will be primarily responsible for the operational management of the STEPs and secondarily tasked with the organisation of international study tours & workshops. Ideally, the pool manager will be employed by the tenderer and be assigned to this GIZ-RSRSD contract to work as in a flexible arrangement. As such, the pool manager shall be working remotely and visit the project office in Kathmandu, Nepal every 6 months. The intended on-site amount of on-site working days should amount to 30 days over the course of the contract.

The pool manager will be responsible for the management of the expert pools on operational level and identifying, in collaboration with GIZ project staff, the appropriate short-term experts in line with the needs of the GIZ-RSRSD project. This will require continuous exchange of information with the advisors and managers of the project. The pool manager will participate in meetings with partners and will be involved in developing and monitoring joint work plans (e.g. participation at operational planning sessions).

The pool manager, in consultation with GIZ-RSRSD, will conduct needs assessments, prepare concept notes, develop ToRs, contract qualified experts, organise workshops and trainings and manage the assignments awarded to them, including the preparation of inception and validation meetings as required by the partner institutions. S/he will manage the quality of reports written by the STEs, maintain and constantly update the database of short-term experts, bringing in newly selected experts that meet the expectations of the partners and the staff of the RSRSD project.

To effectively fulfil these tasks, the pool manager should have work experience, specifically in DRM and/or PFM and have access to an extensive network of national and international experts.

Tasks of the key expert 1 (pool manager with international experience) include:

- Manage the two short-term expert pools
- Maintain and update a database of STEs and bringing in new selected experts that fulfil the criteria of one of the pools (see above) and meet the expectations of GIZ and their partners
- Participate in the planning of individual STE assignments together with the GIZ and their partners
- Support the project team in defining experts' assignments (e.g., provide drafts for and comments on ToRs and concept notes)
- Identify/recommend qualified STEs for the tasks required
- Contract STEs and manage all related administrative issues (including travel arrangements)
- Manage assignments, ensuring quality of services and timeliness of agreed deliverables (including products and reports)
- Ensure the coherence and complementarity of the contractor's services with other services delivered by the project at local and national level
- Coordinate with the GIZ-RSRSD project team on regular basis
- Report regularly in accordance with deadlines
- Keep track of project progress and budget tracking; maintain good communication with RSRSD project
- Provide advice to the RSRSD project team on the project strategy as well as the planning and implementation of individual work packages upon request of the project
- Ensure payment of STEs upon satisfactory delivery of the tasks as approved by GIZ

- Organise international study tours, workshops and conferences (see section 5.6). *NB: This task amounts to up to 20 expert days of the total expert days allocated to Key Expert 1.*

Qualifications of key expert 1 (pool manager with international experience):

Education/training (<i>section 2.1.1 of the assessment grid</i>):	Master's degree (or equivalent) in economics, public finance, law, political science, public administration, business administration or similar
Language (<i>section 2.1.2 of the assessment grid</i>):	Knowledge of English at C2-level in the Common European Framework of Reference for Languages
General professional experience (<i>section 2.1.3 of the assessment grid</i>):	5 years of professional experience in administrative procedures, contract management, reporting and/or financial administration
Specific professional experience (<i>section 2.1.4 of the assessment grid</i>):	5 years of professional experience in projects concerning good financial governance, domestic resource mobilisation, illicit financial flows, public financial management and/or modernisation of public administrations.
Leadership/management experience (<i>section 2.1.5 of the assessment grid</i>):	2 years of experience in the management of short-term expert teams and pools
International professional experience outside the country of assignment (<i>section 2.1.6 of the assessment grid</i>):	5 years of international experience.
Professional experience in the country of assignment (<i>2.1.7 of the assessment grid</i>):	<i>Not applicable</i>
Experience in the field of development cooperation (<i>section 2.1.8 of the assessment grid</i>):	5 years of professional experience in development cooperation
Other (<i>section 2.1.9 of the assessment grid</i>):	<i>Not applicable</i>

4.2 Pool 1: Short-term expert pool with international experience (with 15 experts)
(*section 2.2 of the assessment grid*)

The bidder's ability to offer a pool of skilled experts as required is being evaluated based on **5 exemplary CVs**. Therefore, **only 5 CVs are to be submitted for this pool**. These CVs will be equally weighted in section 2.2 of the assessment grid.

In other words, each expert will contribute to 1/5 of the points for each criterion. Total points will be rounded (up or down) as per convention of standard rounding (also known as

“commercial rounding” or “*kaufmännisches Runden*” in German). If more than 5 experts are proposed in this pool, merely the first 5 experts in alphabetical order (surname) in the offer will be assessed. If less than 5 experts are offered, each missing expert will be rated with 0 points.

Experts shall be added/exchanged only after consultation with and approval by GIZ.

GIZ retains the right to recommend and suggest specific experts to be hired for this expert pool.

The actual number of experts assigned from the pool may differ from the number of experts required in section 4 of the Terms of Reference. For experts not named in the tender, GIZ must confirm before the assignment that their qualifications are equivalent to those of the short-term experts proposed in the tender.

Tasks of the “short-term expert pool with international experience” include:

- Strengthening the capacity of IRD, Nepal in the areas of international tendering process and evaluation of enterprise level core tax software, supervise the customization of the off-the-shelves tax software and development of new modules for tax system, quality assurance of the whole procured, developed and customized tax software, support in the complete change management of the new core tax software.
- Support IRD in the standardization of processes of tax administration according to TADAT.
- Support in the development of e-taxation Master Plan, Digitalization of the tax audit, development of new modules, feasibility study of dataware house/datamining.
- Strengthening the capacity of partner organisations in the areas of Revenue Policy, Revenue Forecasting, Tax laws, reform in tax system, International Tax, Illicit finance flows.
- Strengthening partners’ capacities through organizational development and trainings on emerging topics of taxation such as: Base Erosion and Profit Shifting (BEPS), Tax Treaties, Transfer Pricing, Change in Control, General Anti-Avoidance Rule (GAAR)
- Developing and implementing high-quality training modules and training-of-trainers concepts.
- Delivering of trainings (both online and in-person), trainings on-the-job and mentoring of partners.
- Ensuring the long-term anchoring of gained capacities and knowledge.
- Organizing international study tours focusing on the thematic topics identified by IRD and MoF focusing on best practices in EU countries.
- Organizing and delivering international trainings on contemporary tax topics relevant to the context of Nepal to be identified by MoF and IRD.

Qualifications for “short-term experts with international experience”

Education/training (2.2.1 of the assessment grid):	Each expert with a master’s degree (or equivalent) in economics, public finance, law, international trade, accounting, political science or similar
Language (2.2.2 of the assessment grid):	Each expert with an excellent command of English (C2-level as per the Common European Framework of Reference for Languages)

General professional experience (2.2.3 of the assessment grid):	Each expert with 10 years of work experience in public sector advisory and/or capacity development
Specific professional experience (2.2.4 of the assessment grid):	Each expert with 10 years of work experience in a specific sub-field of DRM & PFM as follows: • One expert with 10 years of experience in tax administration (e.g. <i>tax audit, VITARA, TADAT, change management advisory, implementation of BEPS Action reforms, implementing EoI standards (i.e. OECD CRS, US FATCA)</i>) • One expert with 10 years of experience in tax law & policy (e.g. <i>international taxation standards, tax policy advisory</i>) • One expert with 10 years of experience in public financial management (e.g. <i>PEFA, revenue forecasting, public procurement, public investment management, debt management</i>) • One expert with 10 years of experience in illicit financial flows (e.g. <i>FATF standards, AML/CFT</i>) • One expert with 10 years of experience in digitalization of revenue administrations (e.g. <i>customs, excise and/or (sub-)national tax authorities</i>). The 5 submitted CVs must each cover different work experience to receive full points (e.g. 2x IFF, 2x tax admin & 1x PFM with each 10 years of work experience will only result in a maximum of 60% available points in this category).
Leadership/management experience (2.2.5 of the assessment grid):	<i>Not applicable</i>
International professional experience outside the country assignment (2.2.6 of the assessment grid):	Each expert with 10 years of professional experience outside of Nepal.
Professional experience in the country/ region of assignment (2.2.7 of the assessment grid):	<i>Not applicable</i>
Experience in the field of development cooperation (section 2.2.8 of the assessment grid):	Each expert with 5 years of experience working in development cooperation (and/or working in developing countries)
Other (2.2.9 of the assessment grid):	<i>Not applicable</i>

4.3 Pool 2: Short-term expert pool with national experience (with 20 experts) (*section 2.3 of the assessment grid*)

The bidder's ability to offer a pool of skilled experts as required is being evaluated based on **4 exemplary CVs**. Therefore, **only 4 CVs are to be submitted for this pool**. These CVs will be equally weighted in section 2.2 of the assessment grid.

In other words, each expert will contribute to 1/4 of the points for each criterion. Total points will be rounded (up or down) as per convention of standard rounding (also known as "commercial rounding" or "*kaufmännisches Runden*" in German). If more than 4 experts are proposed in this pool, merely the first 4 experts in alphabetical order (surname) in the offer will be assessed. If less than 4 experts are offered, each missing expert will be rated with 0 points.

Experts shall be added/exchanged only after consultation with and approval by GIZ.

GIZ retains the right to recommend and suggest specific experts to be hired for this expert pool.

The actual number of experts assigned from the pool may differ from the number of experts required in section 4 of the Terms of Reference. For experts not named in the tender, GIZ must confirm before the assignment that their qualifications are equivalent to those of the short-term experts proposed in the tender.

Tasks of the "short-term expert pool with national experience" include:

- Strengthening the capacity of IRD Nepal in the areas of international tendering process and evaluation of enterprise level core tax software, supervise the customization of the off-the-shelves tax software and development of new modules for tax system, quality assurance of the whole procured, developed and customized tax software, support in the complete change management of the new core tax software.
- Support IRD in the standardization of processes of tax administration according to the TADAT framework and carry out TADAT (self-)assessments.
- Support in the development of e-taxation Master Plan, digitalization of the tax audit, development of new modules, feasibility study of data-ware house-datamining.
- Support in the change management and roll-out of the new tax system and modules.
- Strengthening the capacity of IRD and MoF in the areas of Revenue Policy, Revenue Forecasting, Tax Laws, reform in tax system, International Tax, combatting illicit finance flows
- Trainings on emerging topics of taxation such as: Base Erosion and Profit Shifting (BEPS), Tax Treaties, Transfer Pricing, Change in Control, General Anti-Avoidance Rule (GAAR) and Accounting Standards.
- Designing and delivering taxpayer education and awareness materials.

Qualifications for "short-term experts with national experience"

Education/training (<i>section 2.3.1 of the assessment grid</i>):	Each expert with a master's degree (or equivalent) in information and communication technology, law, management, public finance, taxation, accounting or economics or similar
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Language (2.3.2 of the assessment grid):	Each expert with an excellent command of English, C2-level in the Common European Framework of Reference for Languages
General professional experience (2.3.3 of the assessment grid):	Each expert with 10 years of work experience in public sector advisory and/or capacity development
Specific professional experience (2.3.4 of the assessment grid):	Each expert with 10 years of work experience in a specific sub-field of DRM & PFM. Specifically: • One expert with 10 years of experience in tax administration • One expert with 10 years of experience in tax law & policy • One expert with 10 years of experience in public financial management • One expert with 10 years of experience in digitalisation of government services Each of these 4 specialisations must be covered by a separate expert.
Leadership/management experience (2.3.5 of the assessment grid):	<i>Not applicable</i>
International professional experience outside the country of assignment (2.3.6 of the assessment grid):	<i>Not applicable</i>
Professional experience in the country of assignment (2.3.7 of the assessment grid):	Each expert with 10 years of professional experience in Nepal
Experience in the field of development cooperation (2.3.8 of the assessment grid):	<i>Not applicable</i>
Other (2.3.9 of the assessment grid):	<i>Not applicable</i>

The tenderer must assign all the proposed experts to the required qualifications and clearly present them in a separate table preceding the CVs. The summary presentation must mention only qualifications that are actually indicated in the CVs. Professional experience must be evidenced by meaningful references in the CVs. It is advisable to make explicit reference to each example of professional experience.

Soft skills of team members

In addition to their specialist qualifications, all team members are also expected to have the following qualifications:

- Team skills
- Initiative
- Communication skills
- Sociocultural and intercultural skills
- Efficient partner- and client-oriented working methods
- Interdisciplinary thinking

Please note that soft skills are not evaluated.

5. Costing requirements

In your tender, please do not deviate from the specification of inputs required in these ToRs (the number of experts and expert days, the budget specified in the price schedule). This is part of the competitive tender and is used to ensure that the tenders can be compared objectively.

Please note: Only services that were commissioned by GIZ and rendered by the contractor will be remunerated. We would also like to point out that it may not be necessary to make use of the total number of proposed expert days.

5.1 Assignment of experts

The number of expert days corresponds to full working days.

	Expert days in the country of residence (remote)	Availability of expert in the country of assignment* (in expert days)	Expert days in total	Consecutive stay > 3 months (see General Terms and Conditions, section 3.3.2)	Number of international flights	Number of national flights
Key Expert 1: Pool manager with international experience	120	30	150	No	6	0
Pool 1: Short-term expert pool with international experience	50	250	300	No	17	2
Pool 2: Short-term expert	0	600	600	No	0	10

pool with national experience						
Backstopping (to the extent travel is required):	<i>Not applicable</i>	<i>Not applicable</i>	<i>Not applicable</i>	<i>Not applicable</i>	No	No

5.2 National administrative staff

– *Not applicable* –

5.3 Travel expenses

5.3.1 Travel – sustainability considerations

GIZ would like to reduce greenhouse gas emissions (CO₂ emissions) caused by travel. When preparing your tender, please incorporate options for reducing emissions, for example by selecting the lowest-emission booking class (economy) or using means of transport, airlines and flight routes that are more CO₂-efficient. For short distances, travel by train (second class) or e-mobility are the preferred options.

CO₂ emissions caused by air travel should be offset if they cannot be avoided. GIZ specifies a budget for this which enables carbon offsets to be settled against evidence.

There are many different providers in the market for emissions certificates, and they have different climate impact ambitions. The [Development and Climate Alliance](#) has published a [list of standards](#). GIZ recommends using the standards specified there.

5.3.2 Travel expense requirements

The travel expenses must be costed as follows by the contractor:

Travel expenses item	Quantity/budget
Flights & other transport	
Total number of international flights	23 return flights in premium economy class (against evidence)
Total number of national flights	12 return flights, in economy class (against evidence)
CO ₂ offsets for flights	EUR 2.135,00 for all flights

	An unalterable budget for CO ₂ offsets for settlement against evidence is specified.
Transport costs (e.g. rail travel, car, public transport)	Budget: EUR 5.000,00 (against evidence)
Per-diem allowances for Key Expert 1 (Pool Manager), STEs from Pool 1 & STEs from Pool 2	440 days / up to 33 EUR per day as lump sum
Accommodation allowances for Key Expert 1 (Pool Manager), STEs from Pool 1, STEs from Pool 2	410 days up to 125 EUR per night (according to ToRs: lump sum or against evidence depending on the offered amount)
Other travel expenses (<i>e.g. visa, project-related travel expenses outside the place of business</i>)	Budget: EUR 3.000,00 (against evidence)

For all experts: Per-diem allowances are reimbursed as a lump sum up to the maximum amounts permissible under tax law for each country as set out in the country table in the circular from the German Federal MoF (BMF) on travel expense remuneration (download at <https://www.bundesfinanzministerium.de>).

In addition, for the following items, reasonable costs can be settled against evidence up to the proposed amount.

- Flight costs, incl. CO₂-Offset
- Transport Costs
- Other travel expenses

Accommodation allowances:

For Nepal, tenderers may offer accommodation allowances up to EUR 125. This is the maximum amount permissible under tax law as per circular of the German MoF (BMF) on travel expense reimbursement (as valid per January 2026).

- If the contractor offers accommodation allowances at up to 75% (EUR 93,75) of the maximum amounts permissible under German income tax law as per the BMF circular on travel expense reimbursement, the expenses will be reimbursed **on a lump-sum basis** in the contractually agreed amount.
- If the contractor offers accommodation allowances at between 75% and 100% (EUR 93,76 - EUR 125) of the maximum amounts permissible under German income tax law as per the BMF circular on travel expense reimbursement, the corresponding **evidenced expenses** will be reimbursed up to the contractually agreed amount.

Accommodation allowances outside Germany that exceed the maximum amount permissible under German income tax law as stipulated by BMF and were unavoidable (e.g. due to security requirements) can be settled exclusively on presentation of a written justification of the specific case for the evidenced costs up to the contractually agreed amount.

5.4 Materials and equipment

Budget for materials and equipment: **EUR 2.000**

The fixed, unalterable budget above is earmarked for the procurement of the materials and equipment described in the table below (payment against evidence).

Made available free of charge by GIZ for the duration of the contract.	Materials and equipment to be procured by the contractor in the financial bid.
Furnished office space	<i>1 set of IT equipment for Key Expert 1 (pool manager)</i>

5.5 Operating costs in the country of assignment

Furnished office space is being made available free of charge by GIZ for the duration of the contract (i.e. work desk in shared office space in Kathmandu). This includes basic furniture as well as internet and printing devices (strictly for project implementation purposes only).

For obligations covered by this contract, the pool manager, as well as STEs, will be authorised to make use of the GIZ Nepal's car-pool (and drivers). Use of project cars needs to be coordinated with the project's fleet management through GIZ Nepal Country Office (i.e. the Service Unit).

No further costs shall be calculated in the price offer/price schedule.

5.6 Workshops, study tours & conferences

Within the contract period, up to three (3) workshops, study tours and/or conferences are to be organised and facilitated by the Contractor. These may include the following:

- Organizing one (1) international study tour focusing on the thematic topics identified by IRD and MoF focusing on best practices in EU member countries. The delegation from counterpart side will comprise up to ten (10) participants (and accompanying 2-3 GIZ-RSRSD staff members).
- Organizing and delivering one (1) international training focusing on contemporary tax topics relevant to the context of Nepal (to be identified by MoF and IRD). The training shall be designed using internationally recognized frameworks (e.g. OECD, UN) and focus on their adoption by high-income economies (e.g. G7, EU). The total number of participants from counterpart side will be up to twelve (12) persons (and accompanying 2-3 GIZ-RSRSD staff members).
- Facilitating one (1) workshop/conference in Nepal with high level political participation (in close consultation with GIZ-RSRSD). The workshop/conference shall be of two days duration with overnight accommodation offered to all participants. Total number of participants shall approximately be 50 persons in total.

Additional workshops inside Nepal, when needed, shall be logistically organized by the GIZ RSRSD project. The contractor may however be required to provide moderation services or technical short-term experts to present on technical matters. Travel related costs for any of the contractor's staff shall be covered separately from the travel budget.

NB: The exact amount and timing of these workshops/study tours is subject to discussion and coordination with partners and their requests.

Workshop budget: 150.000 Euro

The fixed, unalterable budget above is earmarked for workshops/study tours/trainings and entered in the price schedule. The budget includes the following costs relating to the planning and running of such workshops:

- Room hire for training
- Accommodation for all participants of the international study tour and training (excluding accompanying GIZ staff)
- All in-country travel and transportation costs for the workshop/study tour/training for the participants (excluding accompanying GIZ staff except when using a shared transport e.g. rented bus etc.)
- Costs of meals and refreshments during the workshops/study tours/trainings.
- Technical systems (e.g. rental of translation equipment)
- Moderation services (when such services are not provided by experts from either pool)
- Translation/interpreting services
- Catering
- Workshop materials (including printing costs)
- Travel expenses for partner experts (i.e. subsistence, accommodation, travel costs including travel health insurance as per the visa requirements)
- Other costs relating to the workshops

Booking of (return) flights for the participants from/to Nepal will be carried out by GIZ-RSRSD and are not included in this workshop budget.

The budget does not include the fees and travel expenses for the contractor's experts incurred in connection with the planning and running of the workshops. These will be covered by the corresponding number of expert days and travel expenses (*see sections 5.1 and 5.3 above*).

Please note that the heading "workshops" is to be understood widely, thus including, for example, international and/or national forums, consultations and round tables, presentations, international study visits, and expert exchanges.

5.7 Local contributions

– *Not applicable* –

5.8 Other costs

– *Not applicable* –

5.9 Flexible remuneration item

Budget for flexible remuneration: **EUR 75.000,00**

The fixed, unalterable budget above is earmarked in the price schedule for flexible remuneration. Flexible remuneration is intended to facilitate the flexible management of the contract by the commission manager at GIZ. The contractor can make use of the funds in accordance with section 3.3.5.7 of the General Terms and Conditions.

6. Requirements on the format of the tender

The structure of the tender must correspond with the structure of the ToRs. It must be legible (for example Arial, font size 11 or larger) and clearly formulated. Neither Papyrus nor Comic Sans are to be used as fonts. The technical tender must be written in English.

The technical-methodological concept of the tender (i.e. *section 3 of the ToRs*) must not exceed 30 pages (not including the cover page, list of abbreviations, table of contents, brief introduction and CVs for backstoppers). Additional annexes not requested will not be assessed. External content (e.g. *links to websites*) will also be disregarded.

The CVs of the staff proposed in accordance with section of the ToRs should be in the Europass format (*preferred but not a strict requirement*). Each CV should be **limited to four pages** and be composed in English.

The CVs must clearly and unequivocally show what position the proposed person held, which tasks they performed and how long they worked during which period in the specified references. **The references contained in the CVs must therefore include the following information:**

- Name of the company/organisation/reference project in which the expert worked
- Position held and task(s) performed by the expert in the company/organisation/reference project.

- Work outcomes or products produced by the expert, or expert's contribution to the completion of these outcomes and projects (if relevant).
- Duration of the expert's assignment in the company/organisation/reference project per calendar year in full-time expert days, weeks or months (for example: 2019: 2 months, 2020: 10 months, 2021: 1 month).
- Leadership experience/management: clear information on the reference projects or fixed positions within the company/organisation in which the requirements specified in section 4 were fulfilled (for example, period, number of persons for whom the expert had disciplinary responsibility, project budget) (if relevant).
- International professional experience/professional experience in the country of assignment: clear information on the reference projects or fixed positions in the company/organisation in which the requirements specified in section 4 were fulfilled (for example, actual duration of assignment on the ground in full-time expert days, weeks or months) (if relevant).

In order to facilitate the assessment, we request that you number the references sequentially and provide only references that are clearly related to the object of this tender.

7. Options or follow-on contract

7.1 Option to expand the service content/extend the contract term pursuant to section 132 (2) no. 1 German Act against Restraints of Competition (GWB)

GIZ can exercise the following option if it wishes to expand the tendered services. This is described in detail below.

Nature and scope:

While retaining the overall character of the contract, there is a possibility of GIZ continuing to obtain the services specified in section 2 of these Terms of Reference and/or of expanding the contract to include further services of the same kind. The overall contract term must not exceed three times the original contract term, and the overall contract value must not exceed twice the original contract value.

When extending the contract value due to contract extension, GIZ reserves the right to make suitable adjustments to relative allocation of resources amongst different cost lines for the additional budget i.e. the extension will not necessarily be granted in the same proportion as the original contract. However, any increase in value so granted shall not exceed twice the original contract value.

Precondition:

GIZ's commissioning party extends and/or provides additional funding for the current project or commissions a follow-on project and/or an agreement is concluded to provide cofinancing for the measure.

7.2 Follow-on contract pursuant to Section 14 (4) no. 9 German Ordinance on the Award of Public Contracts (VgV)

Pursuant to Section 14 (4) no. 9 VgV, GIZ reserves the right to award a follow-on contract to the contractor in order to procure similar services.

Scope of possible services: The term of the follow-on contract must not exceed twice that of the original contract, and the value of the follow-on contract must not exceed twice that of the original contract.

Condition: The above option is subject to GIZ receiving a commission from the commissioning party or the conclusion of an agreement for cofinancing of the measure. Any follow-on contract must be awarded within three years of the award date of the original contract.

A follow-on contract under 7.2 can be considered only as an alternative to the option in 7.1.

8. Annex

Annex 1: *“Data protection standards for developing digital tools meant for GIZ partners”*