TRANSPARENCY INTERNATIONAL GHANA
formerly Ghana Integrity Initiative -GII

TERMS OF REFERENCE (ToR)

ENGAGEMENT OF A CONSULTANT (RESEARCHER)

Assessing Corruption Risks and Domestic Revenue Implications in Ghana's Tax Exemption Framework

1.0 Background / Introduction

Transparency International Ghana (TI-Ghana), formerly known as the Ghana Integrity Initiative (GII), is the Local Chapter of Transparency International (TI) with a vision of "a corruption-free society where all people and institutions act accountably, transparently and with integrity". TI-Ghana's mission is "to fight corruption and promote integrity and good governance by forging strong, trusting and effective partnerships". In line with its vision and mission, TI Ghana is conducting research to assess corruption risks and domestic revenue implications within Ghana's tax exemption framework, with particular emphasis on the One District One Factory (1D1F) initiative and the Tax Exemptions Act, 2022 (Act 1083). This research is an initiative under the FAIR Africa: Fostering Accountability, Integrity and Reform Project, implemented by Transparency International Chapters in six countries: Ghana, Gambia, Mauritius, South Africa, Nigeria, and Rwanda.

The study will investigate how corruption and undue influence shape Ghana's tax systems, focusing on the Tax Exemptions Act, 2022 (Act 1083) and comparing it with the pre-2022 framework. It will analyse incentive structures, approval criteria, and monitoring processes to determine whether fiscal costs are justified by developmental outcomes. By evaluating transparency, fiscal impact, and governance risks, the research will generate evidence-based findings and actionable recommendations to strengthen accountability, enhance transparency, and rebuild public trust in Ghana's tax policy.

The research methodology will be provided by Transparency International (TI) to ensure alignment with the study approaches adopted by the other project implementation TI chapters. Accordingly, the Consultant will be required to participate in a virtual training session for national researchers on the methodology and tools, thereby ensuring a coherent and coordinated approach to the study.

2.0 Objective of the Consultancy:

The overall objective of this consultancy is to assess corruption risks and domestic revenue implications within Ghana's tax exemption framework, with particular emphasis on the One District One Factory (1D1F) initiative and the Tax Exemptions Act, 2022 (Act 1083). To achieve this, Transparency International Ghana seeks to engage the services of a Consultant (Researcher) to conduct in-depth research that identifies and analyses corruption risks in selected priority areas of government tax policy, while evaluating their impact on equitable domestic resource mobilisation.

Specifically, the study will:

1. Analyse the structure, criteria, and approval processes for tax exemptions under Ghana's One District One Factory (1D1F) initiative and the Tax Exemptions Act, 2022 (Act 1083).
2. Identify and assess key forms of corruption in the 2022 Act, including undue influence, regulatory capture, and politically motivated exemptions, and conduct a corruption risk assessment.
3. Examine the anti-corruption mechanisms embedded in the enactment of the Act and assess their effectiveness in mitigating risks.
4. Evaluate the linkage between corruption risks and the 1D1F tax exemption policy highlighting how exemptions were designed, allocated, and monitored.
5. Assess how corrupt practices affect the design and implementation of tax systems at the national level, particularly in relation to loopholes, revenue losses, and fiscal inefficiencies.
6. Evaluate the fiscal implications of exemptions on domestic resource mobilisation, including their impact on fiscal capacity, equity, and public service delivery.
7. Compare the 2022 Act with the pre-2022 exemption framework to highlight changes, gaps, and emerging risks.
8. Document case studies that illustrate undue influence, misuse of exemptions, or regulatory capture.
9. Benchmark Ghana's framework against regional peers to derive comparative insights and identify best practices.
10. Develop policy-relevant recommendations to strengthen transparency, accountability, and governance in tax policy, with a view to informing both domestic reforms and international tax policy discussions.

3.0 Scope of Work / Terms of Reference (ToR)

Specifically, the Consultant will:

1. prepare and submit a brief research proposal/guide for the consideration of TI-Ghana
2. adopt the research methodology provided by Transparency International (TI) to ensure alignment with approaches used by all the project implementation TI chapters.
3. participate in a virtual training session organised for national researchers on the TI methodology and tools

4. apply the agreed methodology and tools consistently throughout the study to guarantee a coherent and coordinated approach.
5. carry out a search and review of academic and non-academic literature in the areas of tax avoidance, tax evasion, and corruption, and how these issues impact domestic revenue mobilisation
6. assist in the development of research tool(s), including an interview guide, in consultation with TI-Ghana and conduct interviews with identified sample groups
7. carry out data collection and analysis using the results of the research and other national survey data or any other data within the scope of the study to:
    a. produce a process map for decision pathways of the selected priority area
    b. identify the risk level of different corrupt acts in the selected priority areas
8. keep a record of all documents reviewed as well as completed interview guide for TI-Ghana
9. produce a draft risk assessment report discussing research findings and provide suggested mitigation measures for TI-Ghana's review.
10. develop and submit a detailed outline with timelines to be agreed upon with TI-Ghana
11. present the findings, conclusions and recommendations at a validation meeting at an agreed date with TI-Ghana.
12. incorporate inputs received from the validation meeting and finalize the risk assessment report
13. present final report to TI-Ghana

4.0 Key Deliverables

1. **Inception Report** outlining methodology, workplan and data sources.
2. Brief Research Proposal
3. **Draft Research Report** presenting preliminary findings for stakeholder validation.
4. **Final Research Report** incorporating feedback, with executive summary and policy recommendations.
5. **Policy Brief** highlighting corruption risks and domestic revenue implications for advocacy purposes.
6. **Presentation Materials** for dissemination workshops and stakeholder engagements.

5.0 Duration of Contract

The duration of this agreement shall be six (6) months from the date of contract signing.

6.0 Consideration: The Consultant will be remunerated with a reasonably negotiated fee for the entire agreement period.

7.0 Reporting & Supervision

The Consultant will report to and work under the overall supervision of the Executive Director of TI-Ghana.

8.0 Required Qualifications

Interested candidates should have at least the following qualifications:

1. Advanced degree in Economics, Public Policy, Governance, or related field.
2. Minimum of ten (10) years experience in conducting research with proven experience in similar assignments for reputable organisations.
3. Proven expertise in tax policy analysis, public finance, governance and anti-corruption research.
4. Familiarity with corruption risk assessment and anti-corruption mechanisms in tax systems.
5. Strong knowledge of Ghana's fiscal and industrial policy environment.
6. Demonstrated experience in conducting policy and governance research.
7. Proficiency in both qualitative and quantitative research methods.
8. Excellent analytical, writing, and communication skills.
9. Ability to deliver high-quality outputs within tight schedules.

Added Advantage:

10. Prior experience with donor-funded projects and advocacy-oriented research.

All interested persons should forward their applications to:

The Executive Director,
Transparency International, Ghana (TI-Ghana)
PMB CT 317
Cantonments, Accra

Or via email at at jobs@tighana.org/ info@tighana.org, no later than Friday, September 11, 2026.