



TERMS OF REFERENCE (TOR)

Revision mission of the legal text of the WATAF

1. Background and Rationale

The West African Tax Administration Forum (WATAF) was created to provide a regional platform for cooperation, dialogue and exchange between West African tax administrations. Since its establishment, the organization has gradually expanded its scope, strengthened its institutional structure and expanded its technical partnerships at the regional and international levels. As the organization grows, the need for a clear, coherent legal framework aligned with contemporary standards of intergovernmental organizations becomes essential.

The current legal text, which underpins the creation and operation of WATAF, has several elements that require in-depth revision. Indeed, the evolution of WATAF's missions, the emergence of new realities in terms of tax cooperation, as well as the broadening of institutional issues within the West African region make it essential to update the structure and standards. In addition, some sections of the document show difficulties in wording, internal inconsistencies or terminological deviations that could affect the legal interpretation of the text, its legibility or its applicability.

In addition, being a bilingual document, the founding text must reflect a high level of linguistic harmonization in order to avoid discrepancies between versions that could lead to ambiguities in implementation. Strengthening terminological accuracy, correcting legal formulations and improving the internal structure are therefore essential steps to ensure strong, transparent governance in line with international practices.

It is in this context that the present legal review mission is launched. It aims to ensure that the WATAF foundational document is not only true to the spirit and objectives of the organization, but also that it is modernized, coherent, legally robust and fully adapted to the current and future requirements of the Forum.

2. General objective of the mission

The overall objective of the mission is to carry out a comprehensive, structured and legally rigorous revision of the founding text of WATAF, in order to improve its clarity, coherence, normative compliance and alignment with best practices in the drafting of texts governing regional organizations.

3. Specific objectives

To achieve this overall objective, the Mission will seek to:

1. Analyze the internal coherence of the text and verify the legal logic of its provisions.
2. Identify inconsistencies, ambiguities, inaccuracies, duplicates or contradictions between articles.
3. Harmonize terminologies, titles, definitions and institutional references.
4. Verify compliance with the standards of comparable intergovernmental organizations.
5. Review the linguistic and legal quality of the French version, taking into account equivalences with the English and Portuguese versions if available.
6. Propose substantial and editorial amendments, reformulations and improvements.
7. Produce a consolidated, legally sound and institutionally ready version.

4. Scope of the engagement

The mission covers the entire legal text of the WATAF, in particular:

- Articles relating to the organization's creation, objectives, and guiding principles.
- Institutional arrangements for the General Assembly, the Council, the President and the Secretariat.
- Financial, operational, administrative and statutory aspects.
- Clauses relating to accession, withdrawal, dissolution, and privileges and immunities.
- Transitional provisions, annexes and previous references.
- Presentation aspects (structure, numbering, organization, consistency of titles and subtitles).

5. Expected results

The mission will be expected to produce several deliverables reflecting thorough and methodical review work.

1. a legal diagnostic report that will present general and detailed observations concerning the strengths and weaknesses of the existing text. This report will analyse the relevance of the provisions, their cohesion, and highlight the areas in need of correction or clarification.
2. A document of recommendations will be drawn up to propose, article by article, the suggested amendments, accompanied by normative, institutional or linguistic justifications.
3. A consolidated version of the revised text will be produced, incorporating all validated changes. This version will be submitted to WATAF's decision-making bodies at a later date.
4. a summary note will explain the major changes, their legal scope, and their importance for the good governance of WATAF.

6. Methodology

The consultant will take a methodical and progressive approach. The mission will begin with an analytical reading and an in-depth knowledge of the existing text. This step will identify key issues, legal issues and priority needs for clarification.

In a second step, a comparative analysis of the legal standards of similar organizations may be carried out in order to guide the recommendations and ensure harmonization with international best practices.

A technical consultation phase may be initiated with the WATAF Secretariat in order to validate certain interpretations or obtain clarifications on institutional aspects. The proposed amendments will then be formulated and submitted for review. Once the adjustments are integrated, the consolidated version will be finalized.

7. Duration of the mission

The mission will be carried out over a maximum period of 15 days, including:

- Analysis and diagnosis: 4 days
- Development of detailed recommendations: 5 days
- Consolidated version drafting: 4 days
- Finalization and validation: 2 days

8. Consultant Profile

The consultant must be an expert in international or institutional law, with solid experience in drafting or revising legal texts governing regional or international organizations. Fluency in legal French is essential, and knowledge of the English and Portuguese-speaking contexts is an asset. A good understanding of tax administrations is also desired.

9. Supervision

The mission will be carried out under the direct supervision of the WATAF Executive Secretariat, which will provide all necessary documentation and technical guidance throughout the process.

10. Confidentiality

All documents, data and information will be treated as strictly confidential. No external distribution or reproduction may be carried out without the express authorisation of WATAF.

Note: Applicants can express their interests by making submissions to admin@wataf-tax.org within one (1) week of the publication date.

10. Contacts

<p>Mr. Francis Ezeji Administration Manager E-mail : francis.ezeji@wataf-tax.org Phone : +234 703 773 7603</p>	<p>Mr. Jules TAPSOBA Executive Secretary E-mail : jules.tapsoba@wataf-tax.org Phone : +234 907336666</p>
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