

WESA

REPUBLIC OF ZAMBIA - ADMINISTRATIVE ARRANGEMENTS FOR AN OPAS EXPERT 20 OCT 1974 -  
COMMISSIONER OF TAXES 4 FEB 1977

[1 STRICTLY CONFIDENTIAL]  
COWI MAR 2015

PLEASE RETAIN  
ORIGINAL ORDER

UN ARCHIVES  
SERIES 5-1906  
BOX 84  
FILE 4  
ACC. # 132/21



ORIGINAL DIRECT

RECORDS CONTROL

OA/DS

15 FEB 1977

4 February 1977

TE 322/1 ZAM(10)

TE 432/21 ZAMB (10)

Mr. Ewald Kanguatjivi, PMO  
Central Africa Section, AB/OTC

Oscar Alvarez, Special Technical Adviser  
Division of Public Administration and Finance

ZAM/74/016 -Adviser to the Commissioner of Taxes

,....

Enclosed please find attached a suggested job description for the post under this project and the curriculum vitae of two candidates, whom we think meet the requirements for the post.

Eventhough we understand that this project is not yet implemented we think that by advancing in the selection of the candidates we might avoid usual recruitment delays. On the other hand, from the 12 November 1976 ResRep's letter addressed to Mr. M. Kaba, we understand that the post for this project should be filled towards the end of 1977. This advice on the convenience of the start research of candidates.

You may wish to transmit the above information to the ResRep., as previously stated, to avoid delays in the recruitment.



# UNITED NATIONS



DEVELOPMENT

PROGRAMME

Regional Office for Southeast Africa  
Post Office Box 1966  
Lusaka, Republic of Zambia

RECEIVED

Ref: ZAM/74/016

DEC 21 1976

Central Africa  
Section, Africa  
Branch, OTC

Dear Mr. Kaba,

Subject : ZAM/74/016 - Adviser to the Commissioner of Taxes

Reference: Our letter of 12 November 1976

..... Further to our letter under reference, attached please find a copy of a letter we have received from the Government withdrawing its request for the above adviser. This letter provides as much of an explanation for this withdrawal as we have been able to obtain.

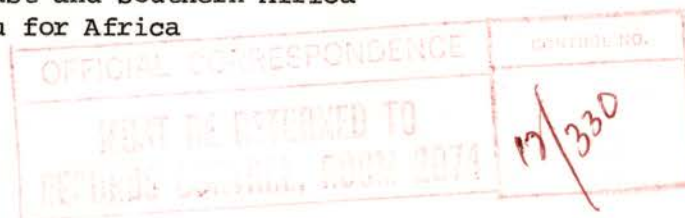
This project will therefore be deleted from the final Country Programme.

Yours sincerely,

Winston R. Prattley  
Regional Representative

Mr. M. Kaba  
Chief  
East and Southern Africa Section  
UN/OTC  
New York

c.c. Mr. Trevor Gordon-Somers  
Chief  
Division for East and Southern Africa  
Regional Bureau for Africa  
UNDP  
New York



RECEIVED IN RECORDS CONTROL	
20 DEC 1976	
ACTION:	
1	MR. KABA
2	Mr. Sanghatjiri
3	
X PUT AWAY	
INITIALS	
Cables: UNDEVPRO, Lusaka	
Telex: DPZAM ZA 4273	
Telephone: 72865/6/7/8	
TO: 7 December 1976	

TE 432/21 ZAMB (10)

cc: Mr Wang  
Mr. Sanghatjiri 21.12.76



REPUBLIC OF ZAMBIA

MINISTRY OF ECONOMIC AND TECHNICAL CO-OPERATION

OFFICE OF THE PRIME MINISTER

P.O. BOX 3691

LUSAKA

CONFIDENTIAL

22nd November, 1976

Mr. Winston R. Prattley  
UNDP Regional Representative  
P.O. Box 1966  
LUSAKA

Dear Sir,

UNDP SECOND COUNTRY PROGRAMME - ADVISER TO THE  
COMMISSIONER OF TAXES.

I am directed to inform you that the Government has decided to withdraw its request for an Adviser to the Commissioner of Taxes as outlined in the draft proposals of the UNDP Second Country Programme. It is felt that with the functional re-organisation of the Department of Taxes and the appointment of a Zambian as Commissioner of Taxes, the services of an adviser to the same will no longer be required.

Notwithstanding the inconvenience that this may cause to your programme arrangements, it however offers an opportunity for the inclusion of any outstanding mutually agreed project that might have been left out initially due to resource limitations. Such a project may be agreed upon between you and the Government since there is still time for such arrangements.

Yours sincerely,

  
J.M. MTONGA  
for /PERMANENT SECRETARY

c.c. The Permanent Secretary  
Ministry of Finance  
LUSAKA

Attention MR. V. CHIPIMO (Your minute No MF/53/7/18 CONF  
OF 9/11/76 refers.)



ENCLOSURE ATTACHED

# UNITED NATIONS



RECEIVED

DEVELOPMENT

PROGRAMME

NOV 18 1976

Central Africa  
Section, Africa  
Branch, OTC

Ref: ZAM/74/016

Regional Office for Southeast Africa  
Post Office Box 1966  
Lusaka, Republic of Zambia

Cables: UNDEVPRO, Lusaka  
Telephone: 75010, 75018, 75019

RECEIVED IN RECORDS CONTROL	
17 NOV 1976	
ACTION 10:	
1	MR. Kaba
2	E. Kanjaly
3	
X PUT AWAY	
INITIALS JM	
<input type="checkbox"/> BRING FORWARD	
ON	1
YR.	

12 November 1976

TE 432/21 ZAMB (10)

Dear Mr. Kaba,

Subject : ZAM/74/016 - Adviser to the Commissioner of Taxes

The draft Second Country Programme, of which you should by now have received copies, includes the above post for a period of two years, beginning in the last quarter of 1977.

This project is essentially a modification of the project of the same number in which we were to provide the Commissioner of Taxes himself. A Zambian official is currently on a one year course at the Harvard Law School, as a result of Mr. Pomp's assistance. He will be returning towards the end of 1977 and is likely to assume the position of Commissioner upon the departure of the present expatriate incumbent at about the same time. The UN Adviser will therefore be charged with advising the Zambian Commissioner for the first two years of his tenure.

We shall accordingly be preparing a draft project document in the next few weeks, and shall try to forward this to you by the end of the year, after we have discussed it with the Ministry of Finance. In the meantime, and bearing in mind the need to fill this post with the best possible candidate available, you may like to initiate the search for candidates. In this connection, we are attaching a copy of a recent letter we received from the Government detailing the responsibilities of the Commissioner himself and giving an indication of the type of adviser they are seeking.

.....

Yours sincerely

Winston R. Prattley  
Regional Representative

Mr. M. Kaba  
Chief  
East and Southern Africa Section  
UN/OTC  
NEW YORK

c.c. Mr. T. Gordon-Somers

Division for East & Southern Africa  
UNDP  
NEW YORK

OFFICIAL CORRESPONDENCE	CONTROL NO.
11/688	





24/74/016

In reply please quote:  
METC/101/17/  
No. 27

REPUBLIC OF ZAMBIA 30 JUN 1976

UNDP - LUSAKA

A I SIG.

## MINISTRY OF ECONOMIC AND TECHNICAL CO-OPERATION

D.R.R.

OFFICE OF THE PRIME MINISTER

S.A.A.

P.O. BOX 3691

SIDFA

LUSAKA

A.R.R. (P)

29th June, 1976

A.R.R. (M)

P.R.O.G. (M)

R.R.C.G.

R.R.C.G. (M)

A.O.

F.O. FIN/D

E.A. (FEL)

E.A. (WFP)

REGISTRY

Mr. Winston R Prattley  
Regional Representative  
U N D P  
P.O. Box 1966  
LUSAKA

Dear Mr. Prattley,

RECRUITMENT OF ADVISER TO THE COMMISSIONER:  
DEPARTMENT OF TAXES

In May, 1975, the UNDP recommended to the Ministry of Finance candidates for the post of Commissioner of Taxes. However, when the British Government confirmed that Mr. Imrie, then Acting Commissioner of Taxes was eligible for a normal Overseas Service Aid Scheme, the Ministry of Finance decided to offer Mr. Imrie the post of Commissioner of Taxes, in preference to recruitment through the UNDP. I understand that the position has now changed. Mr. Imrie wishes to terminate his contract prematurely by 30th September, 1976.

In view of this the Government of Zambia would wish to locate a suitably qualified and experienced person as an Adviser to Commissioner of Taxes. A multi-lateral approach would be welcomed, preferably from the Commonwealth or other countries with a similar tax system to that of Zambia.

I am pleased to forward the following information in connection with the post of Commissioner of Taxes in regard to functions of the Commissioner, qualifications and the experience required:-

(i) Functions of the Department:

The department is responsible for the administration of the Income Tax, Mineral Tax and Estate Duty Acts and the Tax Clearance Act and the Tax Reserve Certificate Act. The function of the Department is therefore the assessment and collection of income tax, mineral tax and estate duty and the administration of the Tax Clearance and Tax Reserve Certificate Acts.

The Department consists of Head Office and the Assessment Branch, the Collection Branch, the



Withholding Taxes Branch and the Investigations Branch. There are six assessment offices situated in Lusaka, Ndola, Chingola and Livingstone and four Collection offices in each one of these towns. The Withholding taxes are dealt with in Lusaka and the Investigation Branch is based in Lusaka and Ndola.

The authorised complement is approximately 600½

(ii) Functions of the Commissioner:

These are:-

- (a) Overall control and Policy initiation and implementation of the Department;
- (b) Departmental Organisation;
- (c) Liaison with the Ministry of Finance on new and amending tax legislation particularly in connection with the annual Budget;
- (d) Decisions on objections made to assessments raised on taxpayers;
- (e) Liaison with Legal Affairs on the Department's case on appeals to the High Court and Supreme Court;
- (f) Negotiation for Double Taxation Agreements with foreign countries and the interpretation of such agreements;
- (g) The evaluation of reports on investigation cases;
- (h) Prosecutions for offences under the tax legislation;
- (i) Staff complements, promotions, transfers and discipline.

(iii) Training Policy in the Department:

To further the object of Zambianisation the Department has a comprehensive training scheme at three levels, Higher Technical for Trainee Inspectors, Lower Technical for Tax officers, Trainees and collection for Collector Trainees.

Entrants to the Higher Technical level are normally graduates but selection is also made from the Tax officer stream. The higher technical level training has been hampered by the lack of graduates and inability to retain those who are recruited because of better rewards outside the Department it is intended that this level will ultimately lead to the filling of the senior posts from Commissioner downwards and to fill the Inspector and Investigation Officer posts. At present there are two Zambian Deputy Commissioners, one Zambian Assistant Commissioner, three Zambian Senior Inspectors and sixteen Inspectors.

The lower Technical level provides trainees up to Management Inspector. Good progress has been



made and all posts up to and including Tax Officer I have been Zambianised. In addition, there is one Zambian Management Inspector and five Senior Tax Officers.

The Collection level got off to a slow start but has picked up and is now making sound progress. All posts up to and including Collector Grade I have been Zambianised.

The Department is however, in serious need of a well programmed training system. At present this seems to be lacking, although some steps have been taken as pointed out above.

(iv) Source of Recruitment:

A senior man from the British Inland Revenue might be suitable but I hope such person will be flexible enough and tend not to stick to the British system. Other possible sources are Australia, Canada, India, West Africa or even the United States. The latter has seconded some officers to developing countries.

(v) Qualifications and Experience:

Section 6 (i) of the Income Tax Act states that there shall be a Commissioner of Taxes who is responsible for carrying out the provisions of this Act. He is therefore the last word in the Department on Income Tax matters. He should therefore have a full knowledge and understanding of the provisions of the Act. Further he should have a good knowledge and experience of income tax theory and practice generally and working knowledge of Accounting and Commercial law. In the course of his duties he will meet and negotiate with fully qualified members of the Accountancy and legal professions and should be able to meet them on equal terms. Possession of an accountancy or secretarial or degree in economics or law qualification is therefore desirable.

The Department is a comparatively large one and the Commissioner should therefore have administrative ability and experience.

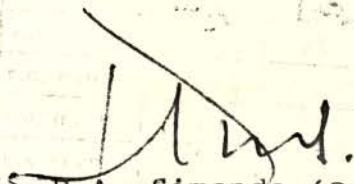
The acquisition of the necessary knowledge and experience would involve a number of years in a Tax Department.



-4-

- (vi) Housing: will be provided with furnishings as that provided to Senior Civil Servants of comparable status;
- (vii) Duration: Initially 1 year but with the option for renewal.

Yours sincerely,

  
D.A. Simonda (Dr.)  
Permanent Secretary

c.c. The Permanent Secretary  
Ministry of Finance  
LUSAKA

Attn: Mr. L E Kawesha

OF OFFICER TO THE COMMISSIONER:  
DEPARTMENT OF TAXES

UNDP recommended to the Ministry to the post of Commissioner of Taxes. The Government confirmed that the Commissioner of Taxes was eligible for the Aid Scheme. The Ministry of Finance Mr. Imrie the post of Commissioner of Taxes through the UNDP. I was now changed. Mr. Imrie was promoted prematurely by 30th Sept

Since the Government of Zambia would wish to have a well qualified and experienced person as an Officer of Taxes. A multi-lateral approach is preferred from the Commonwealth or a country with a similar tax system to that of Zambia.

I forward the following information in regard to the Commissioner of Taxes in regard to the Commission, qualifications and the

The Tax Department:

The Department is responsible for the administration of the Income Tax, Mineral Tax and Estate Duty Act and the Tax Clearance Act and the Tax Assessment and Collection Act. The function of the Department is to ensure the assessment and collection of income tax, mineral tax and estate duty and the administration of the Tax Clearance and the Tax Assessment and Collection Acts.

The Department consists of Head Office and the Collection Branch, the



ORIGINAL DIRECT

RECORDS CONTROL

cc.TCU, DPAF

9 - NOV 1976

OA/DS

29 October 1976

~~TE 322/1 ZAM~~

~~(140-1)~~

Mr. Ewald Kanguatjivi, PMO  
East, Southern Africa and Regional Projects Section, OTC

Oscar Alvarez, Special Technical Adviser  
Division of Public Administration and Finance

TE 432/21 ZAMB (10)

ZAM/74/016 -Advisor on Tax Administration

According to our previous conversation, enclosed please find a draft job description for the proposed post under the project ZAM/74/016, on which I would like to add the following observations:

1. As I was informed, the OPAS post will be substituted by an advisor post
2. As a result, the functions proposed in the enclosed job description are less close to day to day operations than otherwise, and more in the nature of institution building
3. We do not know the duration of the post or the date required, however we suppose that there will be four months in 1977 and the rest in the next year(s)

We have not received any revision of the project document yet. We kindly ask you to send the proposed job description and to find out if we should assist in re-drafting the project document and start locating candidates and the rest of recruitment actions.



Request from the Government of Zambia

JOB DESCRIPTION

Post title: Advisor on Tax Administration

Duration:

Date required:

Duty station: , Zambia

Duties: The expert will be attached to the Tax Department and will advise and assist the Commissioner of Taxes on the following functions:

1. Initiation and implementation of policy measures designed to improve, modernize, and strengthen the present system of tax administration
2. Departmental Organization
3. Negotiations for double taxation agreements with foreign countries, and in the implementation of such agreements
4. Establishment of basis for systematizing prosecution for offences under the tax legislation
5. Formulation of a programme in tax payer education so as to enhance voluntary compliance
6. Preparation of a training programme for the Department personnel and the proposal of measures for career development

Qualifications: Extensive experience in tax administration, particularly in the modernization of income tax systems in developing countries. The expert should have a working knowledge of Accounting and Commercial Law and should hold a Master's degree in Economics, Public Administration, or its equivalent

Language: English



E. Kanguatjivi/VM

ORIGINAL DIRECT


RECORDS CONTROL

17 FEB 1977

14 February 1977

TE 432/21 ZAMBIA(10

Mr. Oscar Alvarez, Special Technical Adviser  
Division of Public Administration and Finance

  
E. Kanguatjivi, Programme Management Officer  
Central Africa Section, Africa Branch  
OTC  
ZAM/74/016 - Adviser to the Commissioner of Taxes

.....  
With reference to your memorandum of 7 February 1977 on the  
above-mentioned project, please find attached a copy of a self-  
explanatory letter from the Resident Representative dated 7 December  
1976 informing us that the Government has decided to delete this  
project.



J. Weidlund/ms

ORIGINAL DIRECT

cc. Mr. Prattley  
Mrs. Shoukletovich  
Mr. Benoit

RECORDS CONTROL

8 - SEP 1976

TE 432/21 ZAMB (10)

2 September 1976

Dear Mr. Pomp,

How nice of you to have devoted the thought and time to writing your letter of August 27. I very much appreciated learning of the splendid follow-up to your earlier mission sponsored by the United Nations Office of Technical Co-operation. It must have been very satisfying to be able to help implement your own proposals.

The philosophy of the new training programme sounds very practical and efficient and it should be interesting to read the revised curriculum and whatever evaluation will later be made of this new programme. Because of the possible relevance of the Zambian experience to other countries with similar problems, I am copying your letter to Mr. J.P. Benoit, Chief of the Financial Resources Development Branch of the Centre for Development Planning, Projections and Policies, the office responsible for the substantive aspect of your earlier mission, and to Mrs. Margaret R. Shoukletovich, Chief, Fellowship Section, OTC. A copy is also being sent to Mr. Winston Prattley, UNDP Regional Representative, Zambia.

Thank you again for having written and I hope you will stop by if you are in New York at any future time.

Yours sincerely,

Jane Weidlund  
Chief  
Section for East and Southern Africa  
Office of Technical Co-operation

Dr. Richard D. Pomp  
The University of Connecticut  
School of Law  
West Hartford, Connecticut 06117



The  
University  
of  
Connecticut

SCHOOL OF LAW

WEST HARTFORD, CONNECTICUT 06117  
(203) 523-4841  
SEP 1976

Weidlund/Chen  
RECEIVED

AUG 31 1976

August 27, 1976

EAST & SOUTHERN AFRICA SECTION  
AFRICA BRANCH  
OTC

Ms. Jane Weidlund, Chief  
Human Resources Projects Section  
Africa Branch  
Office of Technical Cooperation  
United Nations  
New York, New York 10017

Dear Ms. Weidlund:

As you may recall, last October the United Nations sponsored a trip to Zambia to inspect the training program of the Department of Taxes. I believe you have a copy of my report summarizing my findings and outlining a number of proposals for revamping the existing program.

I am pleased to inform you that under the financial auspices of the U.S. Embassy in Lusaka, I returned to Zambia this past summer to implement the proposals in my report. In brief, the new training program will replace the prior scheme of alternating classroom instruction with field training with one continuous period of classroom training. However, an integral part of the classroom training will now consist of simulated field training, thus avoiding the problems under the former approach. The new training program will shorten the period of instruction by one year, without any sacrifice in the material being covered. Indeed, because the inefficient use of field training has now been eliminated, the curriculum is actually being expanded. Under the new program, more trainees will receive more training in a shorter period of time. In addition, the curriculum is being revised to bring it up-to-date and to put it in a more pedagogically useful format. The staff of the training center has also undergone a complete turnover and, in my opinion, the new personnel will make a positive contribution to the program. The new staff contains a Zambian which is the Department's first step in Zambianizing the training function.

As to the prospects of Zambianizing the Commissioner of Taxation's position, the International Tax Program of Harvard Law School has admitted, for its current academic year, Mr. Lazarus Bwalya, Deputy Commissioner of Taxes. Upon completing his year at Harvard, Mr. Bwalya will be in an excellent position to take over the Commissioner's position if the government so desires. During this last trip, I also consulted with the Department on double taxation treaties and on various economic matters. I expect to continue to work with the Department in the future and will be delighted to keep you posted as to developments. Should you wish to discuss any of this further, please feel free to contact me.

Sincerely,

Richard D. Pomp

Richard D. Pomp  
Associate Professor of Law

RDP/fs

cc: Mr. Hen-Chie Chen

TE 432/21 ZAMBIA(10)

cc. Mrs. Shukletovich

Mr. Bonart

Mr. Prattley

WF 1/9/76



ORIGINAL DIRECT

H. C. Chen/BL

cc : Mr. Ezenkwele, CDPPP, LX1278

12 JAN 1976

TE 432/21 ZAM (10)  
6

7 January 1976

Subject : ZAM/74/016 - Commissioner of Taxes  
Comments on Mr. Pomp's Mission Report

Dear Mr. Prattley:

Reference is made to our letter dated 5 December 1975 forwarding to you Mr. Pomp's mission report for the above-mentioned project.

... This report has since been studied and reviewed by our colleagues in the Substantive Office and I am pleased to attach herewith their comments on the report for your reference and guidance in your consultation with the Government in respect to the future of this project.

Yours sincerely,

Jane Weidlund  
Chief  
Section for East and Southern Africa  
Africa Branch  
Office of Technical Co-operation

Mr. Winston Prattley  
Regional Representative  
UNDP  
P. O. Box 1966  
Lusaka, Zambia



ORIGINAL DIRECT

cc : Mr. Benoit, CDP, LX-1272

H. C. Chen/BL  
RECORDS CONTROL

Mr. A. Hatami, Recruitment Officer,  
TARS

12 JAN 1976 5 January 1976

TE 432/21 ZAMB (10)

H. C. Chen, PMO,  
Section for East and Southern Africa,  
Africa Branch, Office of Technical Co-operation, ESA

ZAM/74/016 - Commissioner of Taxes  
Suspension of Recruitment Action

1. In reference to our memorandum dated 5 September 1975, regarding the delay of the Government in selection of candidates for the aforementioned post, I am attaching herewith a copy of the ..... Resident Representative's letter dated 16 December 1975 in respect to the subject matter.
2. As you will note, in the light of the reasons stated in the attached letter, we are now requested to suspend the recruitment for the project post.
3. Thus, we would appreciate your taking appropriate action accordingly.



ENCLOSURE ATTACHED W.A.  
**RECEIVED**

30 DEC 1975

HR/AB/OTC

**UNITED NATIONS**



DEVELOPMENT

PROGRAMME

Regional Office for Southeast Africa  
Post Office Box 1966  
Lusaka, Republic of Zambia

RECEIVED IN RECORDS CONTROL  
30 DEC 1975  
ACTION TO:  
1. Ms. Weidlund  
2. [Signature]  
BRING FORWARD  
ON DAY MONTH YR  
TO:

Cables: UNDEVPRO, Lusaka  
Telex: DPZAM ZA 4273  
Telephone: 72865/6/7/8

Ref: ZAM/74/016

16 December 1975

TE 432/21 ZAMB (10)

Dear Ms. Weidlund,

Subject : ZAM/74/016 - Commissioner of Taxes

Reference: Your letter TE 432/21 ZAM (10) of 5 December 1975

Thank you very much for your letter under reference, forwarding Mr. Pomp's report. We have submitted this to the Government and shall be discussing it with them in due course.

We have indeed been remiss in failing to keep you informed about the progress of this project. From the start, there was some doubt as to whether the provision of the Commissioner of Taxes was in fact the best way to assist the Tax Department. This has, for the time being anyway, been laid to rest, since the current acting Commissioner, Mr. Imrie, has continued in post. The emphasis has therefore shifted towards the training requirements of the Department. Mr. Pomp's report was designed to investigate these needs and has, we believe, made a significant contribution in this regard.

The precise definition of any resultant project has yet to be decided, in consultation with the Government and on the basis of the report. We shall keep you informed of these discussions. However, in view of the current period of financial stringency which UNDP has entered, we do not anticipate that very much can be arranged for 1976. Meanwhile, we would

Ms. Jane Weidlund  
Chief  
East and Southern Africa Section  
UNOTC  
United Nations  
New York

cc. Mr. Hatami

Mr. Benoit

6 January 1976

ENCLOSURE(S) NOT RETURNED  
TO RECORDS CONTROL

OFFICIAL CORRESPONDENCE  
MUST BE RETURNED TO  
RECORDS CONTROL, ROOM 2874  
CONTROL NO.  
12/618





- 2 -

*cc TARS* <  
suggest that you inform the candidates for the post of Commissioner that the post has been suspended until further notice. In respect of the project document, including the allocation for Mr. Pomp's mission, we plan to defer its preparation, pending our discussions with Government.

Yours sincerely,

A handwritten signature in cursive script that reads "Jerrold Berke".

Jerrold Berke  
Regional Representative, a.i.

c.c. Mr. T. Gordon-Somers  
Chief  
Division for East and Southern Africa  
Africa Bureau  
UNDP  
New York



(3)

Received by  
United Nations  
Secretariat.  
Date Dec. 29, 1975  
Initials ER



BL  
**ORIGINAL DIRECT** cc : Mr. G. Treggi, TARS, 3663

RECORDS CONTROL

9 - DEC 1975

5 December 1975

TE 432/21 ZAM (LO)

Mrs. Mae Napoli, Administrative Officer,  
Administrative Section, OTC  
attention : Mrs. P. Mallally

H. C. Chen, PMO,  
Section for East and Southern Africa,  
Africa Branch, Office of Technical Co-operation, ESA

ZAM/74/016 - Commissioner of Taxes  
Payment of Mr. Pomp's Mission on SSA ZAM/74/016

- ..... 1. Attached, please find a copy of the letter dated 21 November 1975 from Mr. Richard Pomp requesting payment of the rest of his remuneration for his consultant services provided on a special service agreement.
2. I am pleased to certify hereby that Mr. Pomp has undertaken the assignment and submitted a mission report to OTC as required in the Special Service Agreement. Therefore, it would be appreciated if you could proceed with the remuneration payment as requested.
3. Your memo dated 6 November 1975 also refers.



BL

ORIGINAL DIRECT

RECORDS CONTROL

9 - DEC 1975

Mr. J.P. Benoit, Acting Assistant Director-in-Charge  
Financial Resources Development Branch, CDPPP

5 December 1975

TE 432/21 ZAM (10)

H. C. Chen, PMO,  
Section for East and Southern Africa,  
Africa Branch, Office of Technical Co-operation, ESA

ZAM/74/016 - Commissioner of Taxes  
Mr. Pomp's Mission Report

- ..... 1. Attached, please find a copy of the mission report by Mr. Richard Pomp, who has recently undertaken a U.N. assignment to Zambia to provide consultant services, in view of setting up a training programme under the above-mentioned project.
2. I would appreciate receiving your comments, if any, for transmission to the field.



ORIGINAL DIRECT

H.C. Chen/BL

cc : Mr. Benoit, CDPPP, LX-1272  
Mr. Treggi, TARS, 3663  
Miss H. Bailey, Admin. Sec. 2557

RECORDS CONTROL

9 - DEC 1975

5 December 1975

TE 432/21 ZAM(10)

Subject: ZAM/74/016 - Commissioner of Taxes  
Mission Report

Dear Mr. Pomp:

Thank you for your letters of 21 November together with your mission report in respect to the envisioned training programme under the above-mentioned project.

We have forwarded two copies of the report to our Resident Representative in Zambia for transmission to the Government. Meanwhile, the report is being reviewed by our colleagues in the Substantive Office.

With regard to the payment of the rest of your remuneration, we have informed our Administrative Section of your submission of the mission report and requested its proceeding with the payment.

Your co-operation and services are much appreciated.

Yours sincerely,

Jane Weidlund, Chief,  
Section for East and Southern Africa  
Africa Branch  
Office of Technical Co-operation

Mr. Richard Pomp  
Director of Training and  
Member of the Faculty  
International Tax Program  
Harvard Law School  
Cambridge, Massachusetts 02138



ORIGINAL DIRECT

RECORDS CONTROL

*id.c.c*  
H. C. Chen/EL

cc : Mr. J.P. Benoit, CDP, LX-1272  
Mr. A. Hatami, TARS, Room 3655

9 - DEC 1975

TE 432/21 ZAM/10)

5 December 1975

Subject : ZAM/74/016 - Commissioner of Taxes

Dear Mr. Prattley:

As you know, Mr. Richard Pomp has recently undertaken a mission to Zambia to provide consultant services for the envisioned training programme under the above-mentioned project.

... I am pleased to forward herewith two copies of Mr. Pomp's report on the mission, for your reference and transmission to the Government.

So far, the Project Document of this project has not yet been finalized; and despite the fact that the candidates for the project expert posts were submitted to the Government months ago, no selection on the candidatures has been received. As the candidates have been pressing with the outcome of their candidature and they cannot be kept waiting too long, it would be appreciated if you could now take appropriate action to proceed with these matters as soon as possible.

I look forward to hearing from you as soon as to the future of this project.

Yours sincerely,

Jane Weidlund, Chief,  
Section for East and Southern Africa  
Africa Branch  
Office of Technical Co-operation

Mr. Winston R. Prattley  
Regional Representative  
UNDP  
P. O. Box 1966  
Luzaka, Zambia



RECORDS CONTROL

9 - DEC 1975

INTERNATIONAL TAX PROGRAM

HARVARD LAW SCHOOL

RECEIVED

25 NOV 1975

HR/AB/OTC

TE 432/21  
2AMB(10)

CAMBRIDGE, MASSACHUSETTS 02138

(617) 864-3555

21 November 1975

Mr. Hen-Chie Chen  
Human Resources Projects Section  
Africa Branch  
Office of Technical Cooperation  
Room 2443E  
United Nations  
New York 10017

2AM/74/06

Dear Mr. Chen,

I have mailed Ms. Weidlund a copy of my paper on Zambia and trust that she will forward you a copy. Although I will revise my paper to incorporate whatever comments I receive from Zambia, I do not anticipate many changes. I would appreciate it, therefore, if you could notify TARS so that I might receive the rest of my remuneration.

It was a pleasure working with you in this project and I will be delighted to discuss any of my report with you personally.

cc. Ms Napoli  
registry

Sincerely,

Rick

Richard D. Pomp  
Director of Training and  
Member of The Faculty



INTERNATIONAL TAX PROGRAM

HARVARD LAW SCHOOL

RECEIVED  
26 NOV 1975

RECEIVED/OTC

CAMBRIDGE, MASSACHUSETTS 02138

(617) 864-3555

RECORDS CONTROL

21 November 1975  
9-DEC 1975

Ms. Jane Weidlund, Chief  
Human Resources Projects Section  
Africa Branch  
Office of Technical Cooperation  
United Nations  
New York 10017

Dear Ms. Weidlund,

I am pleased to enclose under separate cover the report on my visit to Zambia. I will incorporate whatever comments I receive from Zambia into a revised version of my paper, but I do not anticipate many changes. If you wish, I will be happy to discuss any of my report with you personally. Please know that I appreciated this opportunity to serve the United Nations.

Sincerely,

Richard D. Pomp

Richard D. Pomp  
Director of Training and  
Member of The Faculty

cc. registry  
file



INTERNATIONAL TAX PROGRAM  
HARVARD LAW SCHOOL

RECORDS CONTROL

9 - DEC 1975

CAMBRIDGE, MASSACHUSETTS 02138

(617) 864-3555

TE 432/21  
2AM<sup>B</sup>(10)

12 November 1975

*Mr. Chen*

Ms. Jane Weidlund, Chief  
Human Resources Projects Section  
Africa Branch  
Office of Technical Cooperation  
United Nations  
New York 10017

Dear Ms. Weidlund,

With respect to your letter of November 7, please be assured that my Zambia report is proceeding apace. Part of my recommendations involve a proposed role for Harvard Law School's International Tax Program and before I could commit this to writing, I had to wait for the necessary authorization from Harvard. Similarly, I made informal overtures to the Tax Assistance Advisory Service to ascertain their willingness and capacity for playing a support role with respect to revamping the training program in Zambia and waiting for their response caused a further delay. Finally, as you might be aware, the delay in processing my travel authorization meant I had fewer working days to spend in Zambia than originally scheduled. Accordingly, I could only start my report after arriving back in Cambridge. Once the report was underway, the need for certain supplementary information became apparent and necessitated further correspondence with Zambia. At this point, however, I anticipate no further problems and will be completing the report shortly.

*registry  
file.*

RECEIVED

17 NOV 1975

Sincerely,

*Richard D. Pomp*

Richard D. Pomp  
Director of Training and  
Member of The Faculty



*ad. C. C.*  
H-C Chen/jd

ORIGINAL DIRECT

cc: Mr. Prattley  
Ms. Mullally

RECORDS CONTROL

13 NOV 1975

TE 432/21 ZAMB(10)

7 November 1975

Dear Mr. Pomp,

Subject: Mission Report, ZAM/74/006  
Commissioner of Taxes

I am writing to you in regard to the report of your recent mission to Zambia as a training programme consultant under the above-mentioned project.

As you will note, the Special Service Agreement under which you provided the consultancy services calls for your submission of a mission report, including a blue-print for the training programme. Inasmuch as the report is important for the finalization of the project, and also in view of the fact that the mission took place at the end of September 1975, we would appreciate it if you could submit the mission report to us as soon as possible for our evaluation and transmission to the Government.

Yours sincerely,

Jane Weidlund, Chief  
Human Resources Projects Section  
Africa Branch  
Office of Technical Cooperation

Mr. Richard Pomp  
The Training Program  
International Tax Program  
Harvard University Law School  
Pound Building  
Cambridge, Mass 02138



Note for the File

ZAM/74/016

Commissioner of Taxes (OPAS)

RECORDS CONTROL

10 OCT 1975

Briefing of Mr. Richard Pomp  
Project Training Programme Consultant

Date: 7 October 1975

Subject: Mr. Pomp's recent mission to Zambia

TE 432/21 ZAMB(10)

1. Mr. Pomp arrived in Lusaka on 20 September 1975 and left on 30 September 1975.

2. He received complete co-operation from the Government and the UNDP office in Lusaka. The consultancy work was very well performed. Both the Government and the UNDP office were pleased with the work Mr. Pomp has done.

3. There are three tax-personnel training programmes in Zambia. They do not function satisfactorily because of problems in curriculums, teaching methods and lack of training in the field. The instructors do not seem fit for their duty.

4. Mr. Pomp promised the Government to accept in 1976 a Zambian tax fellow to receive training for one year at Harvard University. The Government was pleased over this offer.

5. He also proposed a regional conference for tax personnel from both Zambia and the neighboring states. The International Programme of Taxation of Harvard Law School would actively join this effort if it takes place.

6. There is a considerable amount of collectable tax money remaining uncollected in Zambia. The Government has not utilized mass media to transmit tax-related information to its citizens. If it had done so, the situation would have been much improved.

7. Recruitment of personnel for the Tax Department is not aggressive. There exists frustration among young tax personnel. Mr. Pomp also suggested that the entire system of Zambian tax administration should be changed so as to enhance its efficiency.

8. Both the Government and the UNDP office are eager to conduct an on-location training programme for the tax personnel.

9. He has also advised that it would do good for the Government if the incumbent Commissioner, Mr. Imrie Alexander (UK) would stay on for another year.

10. Mr. Pomp expects to submit the report on his mission in three weeks.

11. The Deputy Resident Representative, Mr. Gordon-Somer, will be back at New York this November. He can provide related information on this matter.

H.C. Chen, PMO  
8 October 1975

cc. Mr. Wang  
Mr. Smith  
Register

TE 432/21 ZAMB(10)



RECORDS CONTROL

10 OCT 1975

3 Oct. 75

H.C. Chen/ab

2483

3259

ESA/OTC/HRPS/AB XC 000 960 000 7

TE 432/21 ZAM(10)  
B

UNDEVPRO

LUSAKA (ZAMBIA)

\_\_\_\_\_ PRATTLEY YOUR 412 REFERENCE ZAM/74/016 AAA DISCLAIMER IS  
STANDARD WORDING BBB WE RECOMMEND VICKREY'S REPORT BE FORMALLY  
SUBMITTED GOVERNMENT. THIS DOES NOT IMPLY OTC NECESSARILY ENDORSES  
SPECIFIC RECOMMENDATIONS IN REPORT

WEIDLUND

cc: Mr. Wang

Jane Weidlund, Chief, HRPS/AB/OTC/ESA



ORIGINAL DIRECT

RECORDS CONTROL

30 SEP 1975

25 September 1975

TE 432/21 ZAM(10)

B

Mr. N.T. Wang, Assistant Director-in-Charge  
Financial Resources Development Branch, CDPDP

H-C Chen, PMO  
Human Resources Projects Section, AB/OTC

Mr. Vickrey's Final Report, ZAM/74/016 Commissioner of Taxes

Further to our phone conversations, please find attached a copy of the Resident Representative's cable no. LU 412. I would appreciate it if you could provide urgent comments on the question raised in the said cable.



LU170 OTC LUSAKA 23 19 1600G

LT

UNATIONS

NEWYORK

LU408 KABA ZAM/74/016 YOUR 546 PLEASE ADVISE WHEREABOUTS PROFESSOR  
POMP WHO DID NOT ARRIVE 17 SEPTEMBER .

COL LU408 ZAM/74/016 546 17 23

L/4

*for registry*

INCOMING

ACTION

Mr. Kaba

TO Mr. Chen

FILE NO.

☒ ACTION COMPLETED

INITIALS *ds* 25/9/75

Return to Records Control Room 2074

*B-9/19*

1975 SEP 19 PM 1:19

;PRATTLEY

RECEIVED

19 SEP 1975

HR/AB/OTC

*Our cable 599  
crossed and takes  
care of this  
cable.  
25.9.75. 14.00*



DPZAM ZA4273

LU187 UN/OTC LUSAKA 30 22 1600G

LT

UNATIONS

NEWYORK

LU412 KABA THANKS VICHREYS REPORT ZAM/74/016 BUT WONDER WHETHER  
OTC UNWILLING ENDORSE IN LIGHT OF DISCLAIMER . DO YOU AGREE EYE  
FORMALLY SUBMIT TO GOVERNMENT .

+PRATTLEY

COL LU412 ZAM/74/016 30

L/5

cc. Mr. N. T. Wang for  
comments

RECORDS CONTROL	
INCOMING	
ACTION	
TO Mr. Kaba	
TO Mr. Chen	
FILE NO.	
<input checked="" type="checkbox"/> ACTION COMPLETED	
INITIALS <i>DP</i> 25/9/75	
Return to Records Control Room 2074	

30 SEP 1975  
4/22  
1955 SEP 22 09:11:26

TE 432/21 ZAMB (10)

RECEIVED

22 SEP 1975

to get written  
comments from  
Wang



✓✓/d.c.c.

H-C Chen/jd

cc: Mr. Wang  
Mr. Benoit

cc. Mr. Conyers  
Mr. Mortensen  
(Both with  
attachment)

United Nations  
New York

16 September 1975

Dear Mr. Prattley,

Report on Mission to Zambia  
June 1975  
Subject: Mr. Vickrey's Final Report on Mission to Zambia  
ZAM/74/016

Inter-regional Adviser on Tax Reform Planning

We have just received from Mr. William Vickrey the final report on the mission to Zambia.

Two copies of the report are attached herewith for your reference.

The delay in submitting this report is regretted.

Yours sincerely,

Moussa Kaba  
Acting Chief  
Human Resources Projects Section  
Africa Branch  
Office of Technical Cooperation

The views expressed in this paper are  
necessarily reflect those of the United Nations Secretariat.

Mr. Winston Prattley  
UNDP Regional Representative  
P.O. Box 1966  
Lusaka, Republic of Zambia



DPZAM ZA4273

UL112 S NY 26/24 25 1808Z =

ETATPRIORITE

UNDEVPRO

LUSAKA =

536 PRATTLE REFERENCE ZAM/74/016 APPRECIATE URGENT REPEAT URGENT  
REPLY OUR 522 AS EXPERT MAY NOT BE AVAILABLE AFTER MID-SEPTEMBER =

KABA +

COL 536 ZAM/74/016 522 +

Chen 2443  
TE 432/21 ZAMB (10)  
ZAN (10)

RECORDS CONTROL

9 - SEP 1975

1975 SEP 25 AM 1:19



LJ275 OTC LUSAKA 29 27 0800G

LT

UNATIONS

NEW YORK

LU354 KABA YOUR 536 AND WEIDLUND YOUR 522 ACTING TAX COMMISSIONER

RETURNS LUSAKA 16 SEPTEMBER GOVERNMENT ENQUIRING WHETHER

PROFESSOR POMPS ASSIGNMENT COULD BE DELAYED ACCORDINGLY

"PRATTLEY

COL LU354 536 522 16

L/3

READ WELL ACCORDINGLY RPT DELAYED ACCORDINGLY

INCOMING	
RECORDS CONTROL	
Mr Keba & 728	
Mr. Chen.	
TO	
FILE NO.	
<input checked="" type="checkbox"/> ACTION COMPLETED	
INITIALS	29/8/75
Return to Records Control Room 2074	

TE 432/21 ZAMB (10)

1975 AUG 28 AM 4:29

RECEIVED

28 AUG 1975

HR/AB/OTC

cc. Mr. Trezzi } 28.8.75. 14.00.  
Mr. Kromery



UNITED NATIONS



NATIONS UNIES

REGISTRY  
RECORDS CONTROL

10 OCT 1975

Date:

20 August 1975

File No:

TE 432/21 ZAMB (10)

TO:

Mr. Giancarlo Treggi  
Recruitment Officer, TARS  
Office of Personnel Services

cc. Mr. Sauvant

THROUGH:

Certifying Officer,  
Administrative Section, OTC (Rm. 2557)

FROM:

Jane Weidlund, Chief  
Human Resources Projects Section, Africa Branch, OTC  
P.M.O. H.C. Chen, Ext. 3259

SUBJECT:

REQUEST FOR SPECIAL SERVICE AGREEMENT

We request that a Special Service Agreement be prepared for the individual named and in accordance with the terms suggested below:

1. NAME: Richard Pomp Telephone No.: 617 495-4407 or 617 UN4-3555
2. ADDRESS: The Training Program, International Tax Program, Harvard University, Law School Pound Building, Cambridge, Mass. 02138
3. TERMS OF REFERENCE:

(If Seminar, Symposium, Study Tour, etc. give duration:

From: \_\_\_\_\_ To: \_\_\_\_\_)

4. SPECIFIC PERIOD OF SSA - From: 1 Sept. 1975 To: 14 Sept. 1975
5. SUGGESTED PAYMENT:
  - (a) Lump Sum Fee: \_\_\_\_\_
  - (b) Other Arrangements (Specify): To be arranged by TARS
6. INSTRUCTIONS CONCERNING:
  - (a) Travel: To be arranged with the expert
  - (b) Subsistence: \_\_\_\_\_
7. PROJECT TITLE AND SYMBOL NO. ZAM/74/016 Commissioner of Taxes
8. EXPERT TITLE: Training Programme Consultant BUDGET I.D. NO. IP 121-498-0
9. MINUTE REFERENCE (if applicable): \_\_\_\_\_  
(or other authorization): \_\_\_\_\_

NOTE: If more space is needed to elaborate on information above, please use other side, referring to item concerned.



UNITED NATIONS



NATIONS UNIES

for registration  
RECORDS CONTROL

9 - DEC 1975

Date: 20 August 1975

File No: TE 432/21 ZAMB (10)

TO: Mr. Giancarlo Treggi  
Recruitment Officer, TARS  
Office of Personnel Services

cc. Mr. Sauvart

THROUGH: Certifying Officer,  
Administrative Section, OTC (Rm. 2557)

FROM: Jane Weidlund, Chief  
Human Resources Projects Section, Africa Branch, OTC  
P.M.O. H.C. Chen, Ext. 3259

SUBJECT: REQUEST FOR SPECIAL SERVICE AGREEMENT

We request that a Special Service Agreement be prepared for the individual named and in accordance with the terms suggested below:

1. NAME: Richard Pomp Telephone No.: 617 495-4407 or 617 UN4-3555
2. ADDRESS: The Training Program, International Tax Program, Harvard University, Law School Pound Building, Cambridge, Mass. 02138
3. TERMS OF REFERENCE:

(If Seminar, Symposium, Study Tour, etc. give duration:

From: \_\_\_\_\_ To: \_\_\_\_\_)

4. SPECIFIC PERIOD OF SSA - From: 1 Sept. 1975 To: 14 Sept. 1975
5. SUGGESTED PAYMENT:
  - (a) Lump Sum Fee: \_\_\_\_\_
  - (b) Other Arrangements (Specify): To be arranged by TARS
6. INSTRUCTIONS CONCERNING:
  - (a) Travel: To be arranged with the expert
  - (b) Subsistence: \_\_\_\_\_
7. PROJECT TITLE AND SYMBOL NO. ZAM/74/016 Commissioner of Taxes
8. EXPERT TITLE: Training Programme Consultant BUDGET I.D. NO. IP 121-498-0
9. MINUTE REFERENCE (if applicable): \_\_\_\_\_  
(or other authorization): \_\_\_\_\_

NOTE: If more space is needed to elaborate on information above, please use other side, referring to item concerned.



ORIGINAL DIRECT

RECORDS CONTROL

3 - SEP 18/5

14 August 1975

Mr. J. Pierre V. Benoit  
Chief, Fiscal and Financial Policies Section

TE 432/21 ZAMB(10)

J. Weidlund,  
Chief, Human Resources Projects Section  
Africa Branch, OTC

H. C. Chen,  
Programme Management Officer, HRPS/AB/OTC

ZAM/74/016 - Commissioner of Taxes

- ...
1. I am attaching, with the Resident Representative's covering letter dated 8 August 1975, two copies of Mr. Vickrey's preliminary report on his recent mission to Zambia which has been prepared by the Department of Taxes of Zambia. Please forward one copy of the report to Mr. Vickrey.
  2. I would appreciate it if you would please ensure that Mr. Vickrey submits as soon as possible the final report on the mission for transmission to the Government. An urgent submission of this report is particularly important on the ground that it is needed by the Government in order to schedule the next consultant's visit. I am attaching again herein a copy of the Resident Representative's cable nr. LU248 for your easy reference, which was copied to you for your action previously.
  3. The Government wishes to have Mr. MacIntyre's visit during September, instead of August as was first proposed by OTC, on the reasons explained in the above-mentioned cable. Would you please kindly contact Mr. MacIntyre again on this matter; and if he was not available in September for the mission, it would be appreciated if you would endeavour to engage another suitable person for this assignment.
- ...



TE 432/21 ~~ZAM~~ (10)



UL87 NY 82 19 2118 =

LTF

UNDEVPRO

LUSAKA =

522 PRATTLEY YOUR LU248 AND LETTER 8 AUGUST REFERENCE ZAM/74/016

AAA VICKREY PROMISES COMPLETE REPORT 22 AUGUST. WILL POUCH BBB

AS MACINTYRE NOT AVAILABLE IN SEPTEMBER SUBSTANTIVE OFFICE SUGGEST

SENDING PROFESSOR RICHARD POMP DIRECTOR OF TRAINING INTERNATIONAL

TAX PROGRAM HARVARD UNIVERSITY ON FIRST SEPTEMBER FOR =

P2/32 =

TWO WEEKS ASSIGNMENT. PLEASE ADVISE IMMEDIATELY WHETHER PROPOSAL

ACCEPTABLE TO GOVERNMENT AND CONFIRM IPF FUNDS WILL BE PROVIDED

IN PRODOC FOR THIS ASSIGNMENT IN ORDER ENABLE OTC INITIATE

RECRUITMENT =

WEIDLUND +

COL 522 LU248 8 ZAM/74/016 22 +

15 AUG 20 0912:27



RECORDS CONTROL

12 AUG 1975

INCOMING

ACTION

*No Weidlund*  
TO *Mr Chen*

FILE NO.

☒ ACTION COMPLETED

INITIALS *bd*

Return to Records Control Room 2074

*JW*  
*3/vn*  
*cc*  
*Wang*

*TE 432/21 ZAMB(10)*

*cc. Mr. Wang*  
*Mr. Benoit*

*JUL - 3 1975*

BOOK OF 2

LU26 UN LUSAKA 39 3 0600G

LT

UNDEVPRO

ABIDJAN

IVORY COAST

LU27 UN LUSAKA 39 3 0600G

LT

UNATIONS

NEW YORK

T3061 PETITPIERRE INFO LU225 WEIDLUND FOR WILLIAM VICKREY  
PLEASE ADVISE PROGRESS YOUR CONSULTANCY REPORT ZAM/74/016 AS  
EYE EXPECT YOU TOOK THE ENTIRE DRAFT TO BE COMPLETED ON YOUR  
NEXT ASSIGNMENT

+PRATTLE

COL T3061 ZAM/74/016

L/3

RECEIVED

3 JUL 1975

HR/AB/OTC

*cc. Mr. Wang*  
*Mr. Benoit*



LU25 UN LUSAKA 71 3 0600G

LT

UNATIONS

NEW YORK

TE 432/21 ZAMB(19)

INCOMING	
ACTION	
<i>W. Weidlund</i>	
TO <i>Mr. Chen</i>	
FILE NO.	RECORDS CONTROL
<input checked="" type="checkbox"/> ACTION COMPLETED	2 AUG 1975
INITIALS <i>ba</i>	
Return to Records Control Room 2074	

*JW 3/11*  
*cc Wang*

LU226 WEIDLUND YOUR 428 EYE CONFIRM CONSULTANT NOT REQUIRED  
IMPLEMENT TRAINING SCHEME ZAM/74/016 AS THIS WOULD BE RESPONSIBILITY  
OPAS TAX COMMISSIONER WHEN DECISION ON CANDIDATURE REACHED. IT  
MAY BE ADVISABLE TO LOCATE TRAINING CONSULTANT BUT DEFER HIS  
ASSIGNMENT HERE UNTIL THEN AND AFTER VICKREYS REPORT RECEIVED.  
YOU MAY WISH CONSULT VICKREY WHO DESPITE MY EARLIER MISGIVINGS SEEMED  
TO ACHIEVE SUBSEQUENTLY AGREED TERMS OF REFERENCE

+PRATTLE

COL LU226 428 ZAM/74/016

L/7

RECEIVED

3 JUL 1975

HR/AB/OTC

*cc. Mr. Wang*  
*Mr. Benoit.*



cc: Mr. Benoit

232422 UNH UR

DPZAM ZA4273

10/7/75

LU73 UN/OTC LUSAKA 25 10 0800G

LT

UNATIONS

NEW YORK

LU235 WEIDLUND FURTHER MY LU226 AND YOUR 433 DISCUSSING TIMING  
MACINTYRE VISIT TO GOVERNMENT ZAM/74/016 AND WILL ADVISE FINAL  
DECISION SOONEST

+PRATTLEY

COL LU235 LU226 433 ZAM/74/016

L/2

RECORDS CONTROL

JUL 24 1975

INCOMING

ACTION

TO:

FILE NO.

☒ ACTION COMPLETEDINITIALS *ad* 15/VI

Return to Records Control Room 2374

TE 432/21 ZAMB (10)

1975 JUL 11 AM 7:29

RECEIVED

11 JUL 1975

HR/AB/OTC



RECORDS CONTROL

12 AUG 1975

TE 432/4

ZAMB (10)

1975 JUL -4

UL16 (TAA) NEWYORK 56/55 3 2153Z=

LTF

UNDEVPRO

LUSAKA=

433 PRATTLE FURTHERANCE MY 428 REFERENCE ZAM/74/016 SUBSTANTIVE  
OFFICE SUGGEST SENDING PROFESSOR MICHAEL MACINTYRE DIRECTOR TRAINING  
OF INTERNATIONAL TAX PROGRAM HARVARD UNIVERSITY ON SEVENTH AUGUST  
FOR MAXIMUM TWO WEEKS ASSIGNMENT SINCE THIS HIS ONLY AVAILABLE  
TIME STOP IF PROPOSAL ACCEPTABLE TO GOVERNMENT PLEASE ADVISE  
IMMEDIATELY IN ORDER ENABLE OTC INITIATE RECRUITMENT=

WEIDLUND+

COL 433 428 74/016+



TE432/21 Zamb (10)

UL09 (TAA) NEWYORK 47/46 02 2107Z =

LTF

UNDEVPRO

LUSAKA =

428 PRATTLE YOUR LETTER 10 JUNE REFERENCE ZAM/74/016. AAA WE  
ENDEAVOURING LOCATE WITHIN NEXT 2 MONTHS OUTSIDE CONSULTANT FOR ONE  
MONTH SERVICE TO HELP GOVERNMENT DRAW UP TRAINING PROGRAM.

BBB ASSUME CONSULTANT NOT REQUIRED IMPLEMENT SUCH SCHEME. PLEASE  
CONFIRM URGENTLY =

WEIDLUND +

COL 428 ZAM/74/016 2 +

DPZAM ZA4273

420544 UNH UI

07/03/75 0152EDT 005.5

RECORDS CONTROL

12 AUG 1975



cc: Benoit  
Mr. Vickrey  
for action  
17/11

INCOMING  
ACTION  
TO Mr. Chen  
FILE NO. 17/11  
☒ ACTION COMPLETED  
INITIALS 17/11  
Return to Records Control Room 2074

JW 16/11

UNITED NATIONS  
CABLE OPERATIONS  
1975 JUL 16 AM 10:50

LUI36 UNOTC LUSAKA 73 16 0600G

LT

UNATIONS

NEW YORK

TE 432/21 ZAMB (10)

LU248 WEIDLUND APPRECIATE YOUR EXPLANATORY LETTER 2 JULY DEALING  
WITH SELECTION PROCESS VICKREY TO ASSIST DESIGN TRAINING PROGRAMME  
ZAM/74/016. AAA GOVERNMENT PREFERS MACINTYRE VISIT ONE MONTH  
LATER AS TAX OFFICIALS WILL BE ABSENT DURING AUGUST AND PRESUMABLY  
VICKREYS REPORT SHOULD BE IN HAND THEN. PLEASE ADVISE WHETHER THIS  
POSSIBLE. BBB NO DECISION LIKELY PENDING CANDIDATURES OPAS TAX  
COMMISSIONER FOR AT LEAST ONE MONTH. POUCHING EXPLANATION

"PRATTLEY

COL LU248 2 ZAM/74/016

when?

L/7

Mr. Chen

Please prepare short  
note to file on your  
de-briefing meeting  
with Mr. Vickrey. Let  
me see it in draft; we  
will then send it to  
Mr. Benoit.

RECEIVED

16 JUL 1975

HR/AB/OTC

JW 16/11



LUI63 UNOTC LUSAKA 39 18 1006G

LT

UNATIONS

NEWYORK

~~TE 322/1 ZAM~~

TE 432/21 ZAMB (10)

1975 JUN 2 AM 11:15

UNITED NATIONS

LUI39 KABA FURTHER MY LUI37 UNDERSTAND GOVERNMENT RECONSIDERING PROPOSALS ZAM/74/016 IN TERMS OF ADVISER INSTEAD OPAS. IF FORMER AGREEABLE, SEPARATE TRAINING ADVISER PROBABLY NOT ESSENTIAL. IN ANY EVENT, ADVISE FLEXIBILITY AND WILL INFORM SOONEST.

RECORDS CONTROL  
2 - JUN 1975

+PRATTLEY

COL LUI39 LUI37 ZAM/74/016 39

L/6

cc. Mr. Wang  
Mr. Benoit  
Mr. Hatami

INCOMING  
ACTION  
TO FILE NO.  
☒ ACTION COMPLETED  
INITIALS *gjt*  
Return to Records Control Room 2074

*Mr Weidland  
Mr Chen*

*gjt 18/4*



4.c.c.  
HChen/eph

ORIGINAL DIRECT

cc: Mr. Hatami  
RECORDS CONTROL Mr. Benoit

2 - JUN 1975

TE 432/21 ZAMB (10)  
23 April 1975

~~TE 322/1 ZAMB~~

Dear Mr. Prattley,

Further to our letter dated 8 April 1975, we are pleased to nominate the following additional candidates for the post indicated:

Requesting Government:	Zambia
Project Title:	Commissioner of Taxes
Post Key Code:	ZAM-090-114-0 (OPAS)
Post Title:	Commissioner of Taxes
Names and nationality of candidates:	Tomas A. DEVINE (U.K.) Terho E. HUOVILA (Finland) John McINTOSH (U.K.) S.A.L. Narayana ROW (India) Richard A. TOBY (Trinidad and Tobago)

. . . Six copies of the curriculum vitae of the candidates are enclosed,  
. . . as well as the "Computation Sheet".

Yours sincerely,

Jane Weidlund  
Chief  
Human Resources Projects Section  
Africa Branch  
Office of Technical Co-operation

Note: In spite of your cable LUL39 dated 18 April, we are submitting these candidates in case the Government adheres to the OPAS format.

Mr. W. Prattley  
Regional Representative  
UNDP  
P. O. Box 1966  
Lusaka, Zambia



14.c.c.  
H.C. Chen/ms

ORIGINAL DIRECT

cc. Mr. Hatami  
Mr. Benoit

10 APR 1975

~~TE 322/1 ZAMB~~

8 April 1975

TE 432/21 ZAMB (10)

Dear Mr. Prattley,

We are pleased to nominate the following candidates for the post indicated:

Requesting Government:	Zambia
Project Title:	Commissioner of Taxes
Post Key Code:	ZAM-090-114-0 (OPAS)
Post Title:	Commissioner of Taxes
Names and nationality of candidates:	Sayed Iman AHMED (Egypt) Saul DAYAN (Israel) Manikku SILVA (India) Coimbatore R. SUNDARAJAN (India)

Six copies of the curriculum vitae of the candidates are enclosed.

As this submission refers to an operational (OPAS) post, at the time of transmitting to us the Government's decision, it would be appreciated if you would secure from the Government confirmation of the exact gross and net remuneration of the selected candidate. The gross and net figures should be included in your cable reply, to be followed up by the return to Headquarters, as soon as possible, .....

of the detailed information on the "Computation Sheet" attached to this letter. Information on candidates' marital and dependency status has been included in the curriculum vitae of each (or, if now unknown, will be forwarded to you as soon as obtained) and in cases where additional allowances are provided for government servants with spouse and/or dependent children or where liability to local income tax varies as between married and single officers, this information is essential to secure a correct calculation of the United Nations supplementary stipend.

Mr. W. Prattley  
Regional Representative of the UNDP  
in South-East Africa  
P.O. Box 1966  
Lusaka, Zambia



In recruiting technical assistance experts, it is essential to advise them quickly of the progress of consideration of their nominations and give them an early decision on their candidatures. We would therefore appreciate it if you would urge the Government to let you know its decision within two weeks of the date of the receipt of this letter by you. The Government's decision should be cabled to us as soon as you have it, and if no decision is available upon the expiry of the two-week period, we should be informed of the reasons for the delay.

Yours sincerely,

Moussa Kaba  
Acting Chief  
Human Resources Projects Section, Africa Branch  
Office of Technical Co-operation



INCOMING

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10 MAR 1975

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UNATIONS

NEW YORK

LU87 WEIDLUND YOUR 83 AND 125 RE ZAM/74/016 COMMISSIONER OF TAXES.

WE HAVE NO OBJECTION AMENDED VERSION PRODOC TEXT BUT SO FAR

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HOWEVER DO NOT EXPECT ANY SERIOUS RESERVATION THEIR SIDE. MEANWHILE

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+GORDON-SOMERS

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cc. Mr. N.T. Wang, rm 2663  
 Mr. Oaziel, rm 2431  
 Mr. Benoit  
 Mr. Battault  
 Mr. Hatami

TE 432/21 ZAMB (10)

for  
action
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 10 MAR 1975  
 Batault



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RE 432/21 ZAMB (10)

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cc. Mr. N. T. Wang, Rm. 2663



RECORDS CONTROL

MAR 4 1975

*TE 322/1 ZAMB*

*TE 432/21 ZAMB (10)*

HL234 BY 59/58 27 2156Z \*

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UNDEVPRO

LUSAKA \*

125 PRATTLEY REFERENCE ZAM/74/016 COMMISSIONER TAXES AAA TARS  
INVESTIGATING AVAILABILITY CANDIDATES FOR EARLY SUBMISSION  
OPAS POST TAX COMMISSIONER DDB CONSIDER IMPORTANT VICKREY  
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VOF COMMISSIONER IN STAFF TRAINING CCC VICKREY CURRENTLY SERIES  
MISSIONS FAR EAST CAN VISIT ZAMBIA THREE WEEKS \*

P2/45

SECOND HALF APRIL OR EARLY MAY DDD IF EARLIER MISSION DESIRED  
WE CONSIDER MICHAEL BATAULT (FRANCE) UNATIONS INTERREGIONAL  
ADVISER ON TAX ADMINISTRATION ALSO SUITABLE TO ADVISE TRAIN-  
ING PROGRAMME. BATAULT COULD ARRIVE LUSAKA ABOUT SEVENTEENTH  
MARCH FOR ONE MONTH MISSION. APPRECIATE CABLE ADVISE SOONEST  
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WEIDLUND +

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RECEIVED 20 MAR 1975

UNITED NATIONS



RECORDS CONTROL

FEB 4 1975

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UNDEVPRO

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FILE No: TE 432/21

TE 432/21 ZAMB (10)

UNITED NATIONS  
FEB 11 PM 3:10





Technical Assistance Recruitment Services  
United Nations, New York 17, New York

Bureau européen de Recrutement pour l'Assistance  
Technique, Palais des Nations, Genève, Suisse

20 JAN 1975

24 January 1975

Request from the Government of the Republic of Zambia

JOB DESCRIPTION

TE 432/21 ZAMB (10)

ZAM-090-114-0 (OPAS)

Post title: Commissioner of Taxes

Duration: Two years, with possibility of extension

Date required: July 1975

Duty station: Lusaka, with occasional travel in the country, mainly to Ndola, Chingola and Livingstone

Duties: The Commissioner will discharge all duties and responsibilities pertaining to the post, in particular:

1. General management, organization and supervision of the Department, including the direction and evaluation of performance of all staff members and the overseeing of their promotions, transfers and discipline;
2. Implementation of tax laws, including decisions on objections and prosecutions for offences under the tax legislation;
3. Liaison with legal affairs on cases on appeal as well as on drafting of new legislation;
4. Liaison with the Ministry of Planning and Finance with a view to making tax implementation consistent with tax policy;
5. Training of Zambian counterparts and supervision of the departmental training programme.

Qualifications: Extensive experience at a high level in an income tax service, preferably in a country with a tax system similar to that of Zambia's; sound practical knowledge of tax and commercial laws and accounting. University degree in any of those disciplines or economics is highly desirable.

Language: English



Background  
information:

The Tax Department is responsible for the assessment and collection of income tax, mineral tax and estate duty as well as for the administration of the tax clearance and the tax reserve certificate acts.

NOTE:

This post is to be filled under the terms of the United Nations General Assembly resolutions Nos. 1256 (XIII), 1530 (XV) and 1946 (XVIII). The incumbent will perform duties of an operational, executive and administrative character, as defined in this job description. He will be a direct employee of the Government of Zambia and will receive the same salary, allowances and other related emoluments as are payable by it to one of its own nationals of comparable rank performing similar duties, the United Nations paying him a stipend and allowances as appropriate to supplement his salary from the Government. The incumbent has the status of an official of the Government of Zambia and not that of a staff member of the United Nations.

NOMINATIONS SHOULD BE SUBMITTED BEFORE 21 MARCH 1975.



KHylfelt/eph

ORIGINAL DIRECT

cc: Mr. Benoit

RECORDS CONTROL

31 JAN 1975

~~TE 322/1 ZAMB~~

16 January 1975

TE 432/21 ZAMB (10)

Dear Mr. Prattley,

I am writing with reference to your letter of 3 January 1975 to the Permanent Secretary, Ministry of Planning and Finance, Lusaka, which you copied to us and with which you sent us a draft project document for the project ZAM/74/016 - Commissioner of Taxes (OPAS).

We have studied the draft in consultation with our colleagues in the Financial Resources Development Branch, and we attach our comments on the draft.

I would appreciate if you would advise if the proposed changes are acceptable.

Yours sincerely,

Jane Weidlund  
Chief  
Human Resources Projects Section  
Africa Branch  
Office of Technical Co-operation

Mr. Winston Prattley  
Regional Representative  
UNDP  
P. O. Box 1966  
Lusaka, Zambia



1. A. Justification for the project -

1. With regard to substance this section per se is not particularly clear, but when it is read in conjunction with Section II. B., it appears that the Zambian Government is requesting an OPAS expert who will act as Tax Commissioner for two years, while at the same time developing and implementing a training programme "which will guarantee the retention and career development of Zambians within the Department". However, on the basis of the information contained in the second paragraph of this section, it is hard to see how a training programme alone can be expected to retain Zambians, since it is stated that the two Zambians who previously occupied the post of Commissioner of Taxes were "transferred" by the Government and that "where promising officers within the Department are identified, they are soon lost to positions with higher remuneration".
2. With regard to form, we would suggest that the contents of the first paragraph should be transferred to Section B, since it concerns essentially the institutional framework within which the project would be implemented. On the basis of the scanty information available to us, we would suggest that Section A should be reformulated along the following lines:

"The Government of Zambia, wishing to mobilize maximum domestic resources for development, is anxious to ensure that the Tax Department operates consistently at the highest level of efficiency. While desiring that the post of Tax Commissioner should eventually be permanently occupied by a Zambian, the Government of Zambia is seeking to have the post filled by an OPAS expert who will simultaneously administer the Tax Department and help to develop and implement a systematic specialized training programme that would enable Zambians to develop their careers within the Department".

This Section could be expanded if more relevant background information were provided.



I. B. Institutional Framework

As noted above, this section should be expanded by including the content of paragraph 1 of Section A. We would suggest that the section should be reformulated along the following lines:

"The Project will operate within the Tax Department which is an integral part of the Ministry of Planning and Finance. The Tax Department is responsible for the assessment and collection of the income tax, the mineral tax and estate duties, and for the administration of the Tax Clearance and Tax Revenue Certificate Acts. The Department consists of a Head Office and a number of branches including Assessment, Collection, Withholding Taxes and Investigation. In addition, there are six assessment offices situated in Lusaka, Ndola, Chingola and Livingston, as well as four collection offices in the same towns.

"The Tax Department maintains liaison with the Ministry of Planning and Finance on new tax legislation and amendments to existing tax legislation, particularly when the annual budget is being prepared. The Department also maintains liaison with the Department (?) of Legal Affairs in connexion with appeals to the High and Supreme Courts. The Department negotiates double taxation agreements with foreign countries. Finally, the Department is the Government's sole source of advice on tax matters".

I. C. Provisions for Government Follow-up

It is suggested that this Section should be reworded as follows:

"The Government has requested that the post of Commissioner of Taxes should be filled by an OPAS expert for at least two years. However, the post is a permanent one which will be eventually filled by a Zambian; furthermore, the Government intends that the Zambians participating in the training programme shall be permanent members of the staff of the Tax Department".

I. D. Other Related Activities

No comments

I. E. Future UNDP Assistance

This section should be reworded as follows:

"The need for UNDP assistance beyond the original two-year project will depend on whether the training programme succeeds in preparing Zambians to fill the post of Tax Commissioner and other key posts in the Tax Department".



II. A. Long-Range Objectives

This section should be reformulated as follows:

"The long-range objective of the Project is to enable the Government to have at its disposal trained national personnel capable of filling efficiently key posts in the Tax Departments including the post of Tax Commissioner".

II. B. Immediate Objectives

This section should be reformulated as follows:

"The Commissioner of Taxes will perform the following functions:

1. Formulate tax policies and supervise their implementation;
2. Direct negotiations with foreign countries concerning double taxation agreements and the interpretation of such agreements;
3. Render decisions on objections by taxpayers to their assessments;
4. Evaluate reports on investigation cases;
5. Request and prepare prosecutions for offences under the tax legislation;
6. Make recommendations concerning reorganization of the Department, and participate in the implementation of those recommendations;
7. Ensure liaison with appropriate Departments or Agencies;
8. Assume responsibility for personnel matters such as promotions, transfers and discipline;
9. Work out and implement a training programme for the staff of the Tax Department (In carrying out this task, the Commissioner is expected to receive the cooperation of the U.N. Interregional Adviser on tax reform planning).



UNITED NATIONS



DEVELOPMENT

PROGRAMME

Regional Office for Southeast Africa  
Post Office Box 1966  
Lusaka, Republic of Zambia

Ref: ZAM/74/O16

RECORDS CONTROL

RECEIVED

13 NOV 1974

~~TE 322/1 ZAMB~~

HR/AB/OTC

*Ms. Weidlund 13/11*  
*MR. Hylfelt (Mr. Mortensen)*

Cables: UNDEVPRO, Lusaka  
Telephone: 75010, 75018, 75019

7 November 1974

*put away*

Dear Miss Weidlund,

*TE 432/21 ZAMB (10)*

Subject: ZAM/74/O16 - Commissioner of Taxes (OPAS)

Reference: Your cable 713 of 25 October

While we are awaiting the Government reaction to your proposal of assigning Mr. William Vickrey, I am attaching for your information  
..... a copy of the Government letter requesting our recruitment of a Commissioner of Taxes. This letter and further consultation with Government is the basis of the project document we are now preparing.

Yours sincerely,

*W. Prattley*  
Winston R. Prattley  
Regional Representative

Miss Jane Weidlund  
Chief, Human Resources Section  
Office of Technical Cooperation  
United Nations  
New York

*cc: Mr. Bhauraskar*

*25/11 g/l*





REPUBLIC OF ZAMBIA

# MINISTRY OF PLANNING AND FINANCE

P.O. BOX RW62, RIDGEWAY  
LUSAKA

9th October, 1974.

Mr. Trevor Gordon-Somers,  
Deputy Regional Representative,  
U.N.D.P.,  
P.O. Box 1966,  
LUSAKA.

Dear Mr. Gordon-Somers,

## COMMISSIONER OF TAXES:

I wish to refer to the discussion in my office on 1st October, 1974 in connection with the recruitment of the Commissioner of Taxes.

2. I am pleased to forward the following information which you requested: -

### (i) Functions of the Department:

The department is responsible for the administration of the Income Tax, Mineral Tax and Estate Duty Acts and the Tax Clearance Act and the Tax Reserve Certificate Act. The function of the Department is therefore the assessment and collection of income tax, mineral tax and estate duty and the administration of the Tax Clearance and Tax Reserve Certificate Acts.

The Department consists of Head Office and the Assessment Branch, the Collection Branch, the Withholding Taxes Branch and the Investigation Branch. There are six assessment offices situated in Lusaka, Ndola, Chingola and Livingstone, and four Collection offices in the same towns. The Withholding taxes are dealt with in Lusaka and the Investigation Branch is based in Lusaka and Ndola.

The authorised complement is approximately 600.

### (ii) Functions of the Commissioner:

These are: -

- (a) Overall control and Policy initiation and implementation of the Department;



- (b) Departmental Organisation;
  - ✓(c) Liaison with the Ministry of Planning and Finance on new and amending tax legislation particularly in connection with the annual Budget;
  - ✕(d) Decisions on objections made to assessments raised on taxpayers;
  - ✓(e) Liaison with legal affairs on the Department's case on appeals to the High Court and Supreme Court.
  - ✓(f) Negotiation for Double Taxation Agreements with foreign countries and the interpretation of such agreements.
  - (g) The evaluation of reports on investigation cases.
  - (h) Prosecutions for offences under the tax legislation.
  - (i) Staff complements, promotions, transfers and discipline.
- (iii) Training Policy in the Department:

To further the object of Zambianisation the Department has a comprehensive training scheme at three levels, Higher Technical for Trainee Inspectors, Lower Technical for Tax officers Trainees and collection for Collector Trainees.

Entrants to the Higher Technical level are normally graduates but selection is also made from the Tax officer stream. The higher technical level training has been hampered by the lack of graduates and inability to retain those who are recruited because of better rewards outside the Department it is intended that this level will ultimately lead to the filling of the senior posts from Commissioner downwards and to fill the Inspector and Investigation Officer posts. At present there is one Zambian Assistant Commissioner and one recommended for promotion to that grade. There are three Zambian Senior Inspectors and two more recommended, and fourteen Inspectors.

The Lower Technical level provides trainees up to Management Inspector. Good progress has been made and all posts up to and including Tax Officer 1 have been Zambianised. In addition there is one Zambian Management Inspector and five Senior Tax Officers.

The Collection level got off to a slow start but has picked up and is now making sound progress. All posts up to and including Collector Grade 1 have been Zambianised, and there are two Zambian Collectors Higher Grade one of whom is to be recommended for promotion to Senior Collector.

The Department is however, in serious need of a well programmed training system. At present this seems to be lacking, although some steps have been taken as pointed out above.



(iv) Source of Recruitment:

In the interests of Zambianisation the first choice would be a Zambian citizen if one suitably qualified and experienced is available. The possible sources should be Commonwealth or other countries which have a similar tax system to that of Zambia. A senior man from the British Inland Revenue might be suitable but such persons tend to be rather too versed in the British system and not very flexible. This would be a serious hindrance especially in a developing country like Zambia, aiming at a progressive tax system. Other possible sources such as Australia, Canada, India, West Africa or even the United States would be preferable. The latter has seconded some officers to developing countries.

(v) Qualifications & Experience:

Section 6 (i) of the Income Tax Act states that there shall be a Commissioner of Taxes who is responsible for carrying out the provisions of this Act. He is therefore the last word in the Department on Income tax matters. He should therefore have a full knowledge and understanding of the provisions of the Act. Further he should have a good knowledge and experience of income tax theory and practice generally and a working knowledge of Accounting and Commercial law. In the course of his duties he will meet and negotiate with fully qualified members of the Accountancy and legal professions and should be able to meet them on equal terms. Possession of an accountancy or secretarial or degree in economics or law qualification is therefore desirable.

The Department is a comparatively large one and the Commissioner should therefore have administrative ability and experience.

The acquisition of the necessary knowledge and experience would involve a number of years in a Tax Department. It is likely therefore that a suitable candidate would be mature rather than a younger man.

It is hoped that a suitable Zambian counterpart will be found to understudy the person appointed as Commissioner of Taxes.

(vi) Salary Scale: GS/2 - K7,600 per annum;

(vii) Housing: - will be provided with furnishings as that provided to Senior Civil Servants of comparable status;

(viii) Duration: Initially 2 years but with option for renewal.

If there is any further information you wish to know, please do not hesitate to contact me.



L. E. KAWESHA  
A/PERMANENT SECRETARY  
MINISTRY OF PLANNING AND FINANCE.

c.c. Secretary to the Cabinet,  
Cabinet Office,  
LUSAKA.



JWeidlund/eph

ORIGINAL DIRECT

RECORDS CONTROL

NOV 1 - 1974

Mr. S. Vassiliou, Assistant-Director-in-Charge, DPAS  
Mr. N. Wang, Assistant-Director-in-Charge, FRDE  
Mr. P. Muhammad, Deputy Director-in-Charge of  
Research and Development, DPAF  
Mr. J. Estabial, Chief, TARS

17 October 1974

~~TE 311/1 ZAMB~~

XXXXXX

TE 432/21 ZAMB(10)

Jane Weidlund, Chief, Human Resources  
Projects Section, AB, OTC

Forthcoming Project: ZAM/74/016 - Commissioner of Taxes (OPAS)

. . . Attached please find a self-explanatory letter dated 2 October 1974 from the UNDP Regional Representative asking for our preliminary advice concerning the feasibility of executing a proposed project whereby UN would provide the Government of Zambia with an OPAS Commissioner of Taxes as well as a short-term training consultant to examine possibilities for developing a training programme for the Tax Department. Fellowships are also envisaged.

I should be grateful to receive your comments on this proposal as well as suggestions for appropriate host countries for fellows and suggested candidates from Commonwealth and English-speaking countries other than the UK.



# RUSH



*Registry*  
NATIONS UNIES

MEMORANDUM INTERIEUR

TO: Mr. S. Vassiliou, Assistant-Director-in-Charge, DPAS  
A: Mr. N. Wang, Assistant-Director-in-Charge, FRDB  
Mr. F. Muhammad, Deputy Director-in-Charge of  
THROUGH: Research and Development, DPAF  
S.C.A.B.A. Mr. J. Estabial, Chief, TARS  
DATE: 17 October 1974  
REFERENCE: TE 311/1 ZAMB  
FROM: Jane Weidlund, Chief, Human Resources  
DE: Projects Section, AB, OTC  
SIGNED: *Jane Weidlund*  
TE 432/21 ZAMB (10)  
SUBJECT: Forthcoming Project: ZAM/74/016 - Commissioner of Taxes (OPAS)  
OBJET:

... Attached please find a self-explanatory letter dated 2 October 1974 from the UNDP Regional Representative asking for our preliminary advice concerning the feasibility of executing a proposed project whereby UN would provide the Government of Zambia with an OPAS Commissioner of Taxes as well as a short-term training consultant to examine possibilities for developing a training programme for the Tax Department. Fellowships are also envisaged.

I should be grateful to receive your comments on this proposal as well as suggestions for appropriate host countries for fellows and suggested candidates from Commonwealth and English-speaking countries other than the UK.

*Miss Weidlund,*

*According to the existing division of labour and allocation of specialised skills, I think this is a matter to be substantively dealt with by Mr. Bhauraskar Government Budget and Financial Management Section, DPAF. (And Professor E. Shery is probably the man to rely upon.)*  
*As to "yes" or "no" to the request, I think we have to treat it as another contingency measure and agree to lend a helping hand. A very large public sector and extensive government involvement in managing many traditionally privately run businesses places an extraordinary demand on nationally available skills. (This you have, no doubt, witnessed in case of projects you dealt with while in Lusaka this summer.)*

17 October 1974

*u*  
*Shery*



ORIGINAL DIRECT

RECORDS CONTROL

7 - NOV 1974

cc: Mrs. Bobbitt

DMB/pjl

Miss Jane Weidlund, Chief  
Human Resources Projects Section  
AB, OTC

22 October 1974

~~TE 311/1 ZAMB~~

TE 432/21 ZAMB (10)

D. M. Bhuraskar, Chief  
Section for Government Budget and Financial  
Management, DPAF

Forthcoming Project: ZAM/74/016 - Commissioner of Taxes (OPAS)

Please refer to your memorandum of 17 October.

We would be quite willing and prepared to provide the assistance in the field of tax administration requested by Mr. Winston R. Prattley, Regional Representative, in his letter of 2 October to Mr. Watts. The possible names of countries from which experts could be obtained are; Australia, Canada, India, Pakistan and New Zealand. The same countries could be used for fellowships.



# UNITED NATIONS



DEVELOPMENT

PROGRAMME

Regional Office for Southeast Africa  
Post Office Box 1966  
Lusaka, Republic of Zambia

Ref: ZAM/74/O16

2 October 1974

RECEIVED IN RECORDS CONTROL

11 OCT 1974

ACTION TO:

1 Mr. Watts

2 Ms. Weidlund

3

PUT AWAY

Cables: UNDEVPRO, Lusaka

Telex: DPZAM ZA 4273

Telephone: 72865 / 6 / 7 / 8

ON DAY MONTH YEAR

TO:

Dear Mr. Watts,

Subject: ZAM/74/O16 - Commissioner of Taxes (OPAS)

Recently I had discussions with the Secretary to the Cabinet at which time he brought to my attention the need for multilateral assistance in the recruitment of a qualified Commissioner of Taxes.

While we normally have reservations on recruiting for OPAS posts in a country such as Zambia, which already has a large expatriate community on direct contract with the Government, I believe that we should stand ready to respond in critical areas of need. It is also interesting to note that for the past few years, the post of Commissioner of Taxes has been Zambianized; the previous two Commissioners were subsequently appointed as Permanent Secretaries in the Ministry of Planning and Finance and the Ministry of Mines and Industry. At present, there is an expatriate acting in the position, but he is not considered suitably qualified or experienced. This demonstrates a clear need for a systematic training programme in conjunction with Zambianization of the post. It is, therefore, for this reason that the Government now finds itself unable to keep this post Zambianized.

Mr. Kenneth Watts  
Deputy Director  
Africa Branch  
Office of Technical Co-operation  
United Nations  
New York

cc: Mr. Vasilion  
Mr. Wang  
Mr. Muhammad  
Mr. Estabril  
11/10/74

/...





We have been told that there are a couple of young, promising Zambians who occupy posts such as Tax Inspector and Assistant Commissioner of Taxes, but in both instances, they lack experience. I would, therefore, wish to suggest a slightly different approach in that, although we would fill the post of Commissioner of Taxes, and realizing that this will be an extremely demanding job, I would aim at bringing a training consultant for possibly a 3-month period to examine possibilities and develop a training programme for the Tax Department, to ensure that the Government does not, in the future, find itself without the continued availability of trained Zambians. In addition, we should also consider that two or three young Zambians should receive carefully arranged fellowship training in a country which has a tax structure similar to that of Zambia.

I am still discussing this proposal with the Ministry of Planning and Finance and I hope to be able to submit a project document within the next two weeks. However, in the meantime, it will be useful to receive an impression from you as to the feasibility of executing this project, including a comment on the timing of recruitment as we have been told that the need is urgent. Your task of locating a suitable candidate will be made more difficult as the Government would prefer to receive candidates from Commonwealth and English-speaking countries other than the UK.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'W. Prattley', with a long horizontal flourish extending to the right.

Winston R. Prattley  
Regional Representative

cc: Mr. S. Husain, Acting Chief, East Africa Division, RBA, UNDP, New York