



TERMS OF REFERENCE

Consultancy for the Development of a Tax & Customs Handbook for the DRE Sector in the Democratic Republic of Congo (DRC)

Organisations	Africa Minigrid Developers Association (AMDA) and Association Congolaise pour les Énergies Renouvelables et Décentralisées (ACERD asbl)
Assignment Location	Kinshasa, Democratic Republic of Congo (DRC)
Reporting Line	Regional Coordinator, West and Central Africa – AMDA & ACERD Secretariat
Contract Type	Consultancy
Application Deadline	30th April 2026, 11:59 PM (WAT)
Submission Email	tenders@africamda.org

ABOUT AMDA

AMDA is the pan African industry association representing private sector minigrid developers and allied partners, working to make Africa’s minigrid market investable, scalable, and central to universal energy access. AMDA serves as the unified and credible voice of the sector, advancing the policy, regulatory, and financial conditions required for sustainable growth.

Through authoritative sector intelligence, targeted policy engagement, structured mobilisation of private capital, and high impact convening across energy, finance, and productive use ecosystems, AMDA accelerates developers’ pathways to scale and positions minigrids as a decisive driver of Africa’s electricity, economic, and development goals.



Today, AMDA represents 66 member companies across 30 countries in 5 regions on the continent.

AMDA is currently implementing its 2026–2030 strategy, which positions the Association as a proactive, execution-oriented platform that shapes markets, mobilises capital, and strengthens delivery ecosystems for private sector minigrids across Africa.

ABOUT ACERD asbl

The Association Congolaise pour les Énergies Renouvelables et Décentralisées (ACERD asbl) is an independent, non-profit industry association established in 2018 to promote the development of renewable and decentralized energy solutions in the Democratic Republic of Congo. It brings together local, regional, and international companies and stakeholders active in the sector to support market growth and expand energy access.

ACERD plays a key role in advocating for enabling policies, regulatory frameworks, and industry standards, while facilitating knowledge sharing and capacity building among sector actors. The association also works closely with government and partners to reduce market barriers, strengthen investment conditions, and accelerate the deployment of sustainable energy solutions, particularly in underserved and off-grid areas.

ROLE CONTEXT

The Democratic Republic of Congo (DRC) represents a high-potential but complex market for Distributed Renewable Energy deployment, characterized by low electrification rates, strong demand for decentralized Renewable energy solutions (DRE), and increasing interest from private sector and development partners. However, the sector continues to face significant structural barriers, particularly around the cost, uncertainty, and



administrative complexity associated with importing DRE products and accessories.

Inconsistent interpretation of tax and customs regulations, unclear classification of DRE equipment, and fragmented application of fiscal incentives across institutions and entry points have created inefficiencies that directly impact project timelines, investment decisions, and overall market growth. Addressing these bottlenecks is critical to unlocking scale and improving the enabling environment for DRE deployment in the DRC.

The development of a Tax and Customs Handbook on DRE and Solar Products is therefore a strategic intervention aimed at improving transparency, consistency, and predictability in the fiscal and regulatory treatment of DRE technologies. By consolidating and clarifying applicable laws, procedures, and exemptions, the Handbook will serve as a practical reference for both public authorities and market actors.

This assignment is a high-impact, system-level role designed to bridge the gap between policy frameworks and on-the-ground implementation. Operating at the intersection of legal analysis, market intelligence, and stakeholder coordination, the consultant will translate complex regulatory provisions into clear, actionable guidance that supports both compliance and sector growth.

Beyond documentation, the role plays a critical function in aligning key institutions including customs, tax authorities, and energy stakeholders around a harmonized understanding of DRE product treatment. By reducing ambiguity, minimizing disputes, and improving administrative efficiency, the assignment will contribute directly to lowering the cost of DRE deployment and strengthening investor confidence.

Ultimately, this opportunity is central to enabling a more predictable and supportive market environment for DRE in the country, ensuring that fiscal and customs systems act as facilitators rather than barriers to achieving national electrification and energy access objectives.

SCOPE OF WORK

The consultant, working in close collaboration with ACERD asbl on the ground in the DRC, shall carry out the following tasks:

Task 1: Review of Legal, Tax, and Customs Framework

- Review applicable legislation and regulations, including:
 - Tax Code and related fiscal legislation
 - Customs Code and implementing regulations
 - Investment Code and sector-specific incentives
 - Renewable energy and electricity laws
 - VAT, excise, and parafiscal taxes
 - International and regional trade agreements (COMESA, SADC, WTO)
- Identify existing exemptions, incentives, and preferential regimes applicable to DRE products.
- Assess the extent to which current laws are being consistently applied in practice across institutions and entry points.

Task 2: Identification and Classification of DRE Products

- Define and categorize DRE products and components, including:
 - Solar photovoltaic (PV) panels and modules
 - Inverters, charge controllers, batteries
 - Solar home systems (SHS) and pico-solar products

- Mounting structures and balance-of-system components
- Energy access solar appliances
- Minigrid and utility-scale solar equipment
- Identify relevant **HS codes** and tariff lines used in the DRC.
- Highlight classification challenges and risks of misinterpretation.

Task 3: Mapping of Taxes, Duties, and Charges

- Document applicable fiscal and customs charges for each product category, including:
 - Import duties
 - VAT and VAT exemptions
 - Excise and consumption taxes
 - Parafiscal fees and administrative charges
- Identify variations in practice across customs posts and provinces.

Task 4: Customs Procedures and Clearance Processes

- Describe step-by-step import procedures for DRE products, including:
 - Required documentation
 - Pre-clearance, inspection, and valuation procedures
 - Temporary admission and donor-funded imports
 - Procedures for NGOs, humanitarian agencies, and public projects
- Identify common bottlenecks and compliance risks.

Task 5: Stakeholder Engagement and Validation

The consultant, in collaboration with ACERD asbl, shall conduct structured engagement with key stakeholders throughout the assignment. This is

critical to ensuring the Handbook reflects actual practice, is validated by the relevant authorities, and gains institutional buy-in prior to publication.

- Identify and map key stakeholders including: customs authorities (DGDA), tax authorities (DGI), the Ministry of Energy, energy regulators, private sector DRE operators, financiers, and development partners.
- Conduct consultative interviews, focus groups, or workshops as appropriate.
- Present preliminary findings at a validation workshop facilitated in collaboration with ACERD.
- Incorporate stakeholder feedback into the final Handbook.

Task 6: Best Practices and Recommendations

- Benchmark fiscal treatment of DRE products in selected peer countries.
- Identify opportunities for simplification, harmonization, or reform.
- Propose practical recommendations for improving consistency and transparency.

Task 7: Drafting of the Tax and Customs Handbook

The Handbook shall include:

- Clear explanations in non-technical language
- Tables summarizing taxes, duties, and exemptions by product category
- Flowcharts of customs procedures and description
- Forms & fees
- Frequently Asked Questions (FAQs)
- Case studies and practical examples

- Guidance notes for customs and tax officials
- Compliance checklists for importers and project developers

Expected Deliverables

All deliverables are to be submitted in both English and French. Suggested indicative timelines are provided below and will be confirmed in the Inception Report.

1. **Inception Report** (methodology, workplan, stakeholder mapping)
2. **Legal and Fiscal Diagnostic Report**
3. **DRE Product Classification and HS Code Mapping**
4. **Draft Tax and Customs Handbook on DRE Products**
5. **Stakeholder Validation Report**
6. **Final Tax and Customs Handbook** (print-ready and digital versions)

Optional: Training materials for customs and tax officials

REQUIRED QUALIFICATIONS AND EXPERIENCE

Essential

- Bachelor's degree in the Finance, Management, Accounting or related fields
- Minimum 5 - 10 years of experience in taxation, finance, energy policy, or regulatory engagement
- Proven track record engaging with government institutions, regulators, and private sector developers
- Experience supporting donor-funded energy access programmes
- Strong facilitation, coordination, and stakeholder engagement skills.
- Close familiarity with DRC's energy sector is a strong advantage



Added Advantage

- Vast experience in the energy sector, particularly in the DRE
- Fluency in French is mandatory, and professional working proficiency in English is also required.
- Experience working in international organisations, industry associations, development focused institutions, consulting firms, etc.
- Experience with tax and customs policy reform processes in Central or West Africa.

CORE COMPETENCIES

Project Management

- Proven ability to manage multiple projects and workstreams concurrently
- Strong planning, tracking, and execution discipline
- Ability to anticipate risks, manage dependencies, and ensure timely delivery
- Highly structured approach to documentation, follow ups, and reporting

Executive Effectiveness

- Strategic maturity and contextual judgement
- Ownership mindset with a strong bias for execution
- Calm under pressure with professional resilience
- Trusted, discreet, and emotionally intelligent

WHAT WE OFFER

- Competitive pay package
- High level exposure to policy, investment, and sector shaping processes across Africa
- Opportunity to work closely with senior leaders influencing Africa's energy future



APPLICATION PROCESS

Interested consultants are invited to submit the following documents:

- A technical proposal (maximum 5 pages) outlining the consultant's understanding of the assignment, proposed methodology, and indicative workplan
- A financial proposal detailing the consultant's daily rate and estimated total cost for the assignment
- An updated CV demonstrating relevant experience
- At least two examples of similar previous work (reports, handbooks, or policy documents)
- Contact details for two professional referees

All applications should be submitted to: tenders@africamda.org.

Application Deadline: 30th April 2026 at 11:59 PM (WAT)

Due to the anticipated volume of applications, only shortlisted candidates will be contacted. AMDA reserves the right to cancel or modify this consultancy at any time.

Note: Preference will be given to consultants who can demonstrate strong operational ties to the DRC.

Join us in accelerating access to sustainable energy in Africa!