RESEARCH POSITION

Background: The Institute for Statistical, Social and Economic Research of the University of Ghana, in collaboration with the Centre on Conflict, Development and Peacebuilding (CCDP) of the Graduate Institute of International and Development Studies is hosting an interdisciplinary research project “Curbing Illicit Financial Flows from Resource-rich Developing Countries”. This project seeks to analyze how commodity-trade related Illicit Financial Flows (IFFs) from resource-rich countries can be significantly reduced in order to finance the Sustainable Development Goals (SDGs). The project is structured into three thematic Work Packages, namely WP1 (economics); WP2 (law); WP3 (political science).

The WP2 team is looking to recruit a suitably qualified, dynamic, highly motivated, and self-driven person on a part-time basis to conduct a study on “exporting gold from Ghana: mispricing risks and how to mitigate them”.

Tasks: The incumbent will perform the following tasks:

- Analyse the current system in place in Ghana to grade, assay, and value gold; identify potential shortcomings, and how to address them, based on best practices and lessons learnt. The analysis will take into account the role of the Precious Minerals Marketing Company Limited (PMMC), the Bank of Ghana (BOG), the Ghana Revenue Authority Custom Officer stationed at the Assay Centre, and the Minerals Commission;
- Analyse cross-checks and how to leverage information exchange to resolve issues of disparity between the value of gold as determined by the PMMC and that of the exporter, when the gold is assayed by the refineries abroad;
- Analyse how to use valuation results and reference prices for multiple tax purposes (customs valuation, corporate income tax, royalty assessment, transfer pricing) in relation to gold;
- Assess how to introduce mispricing checks and due diligence requirements in gold buying and selling procedures in Ghana; in particular, analyse mispricing checks and due diligence safeguards that can be embodied in licensing procedures (appointment of licensed buyers for the purchase of precious minerals produced by small scale miners: Licensed Gold Exporter (LGE)).

The incumbent will draw upon and build on existing material under the project and lessons learnt/best practices (the project will share relevant material). The information will be gathered through desk research and interviews with key stakeholders (Precious Minerals Marketing Company Limited (PMMC), the Bank of Ghana (BOG), the Ghana Revenue Authority Custom Officer stationed at the Assay Centre, and the Minerals Commission, etc.). The candidate would be required to work in close cooperation with the legal experts in Bern, Switzerland, via regular skype meetings; organize a site visit and workshop in collaboration with the research team in Ghana and Switzerland.

Output: The incumbent will deliver
1. A research paper of between 20 and 30 pages, plus annexes; and
2. An interviews report.

Remuneration: Payment under this assignment will be based on specific deliverables agreed upon before the start of the research.

Qualifications: Degree in law with some business/economics expertise or related field. Some relevant work experience (precious metals buying/selling procedures and valuation)

Application deadlines: Monday, 2 December, 2019

Start date: 1 January 2020

End date: 30 August 2020

How to apply: Interested persons should send a one-page letter of motivation and curriculum vitae via email to ecclesandoh@ug.edu.gh; fdzanku@gmail.com; elisabeth.buergi@cde.unibe.ch