

**REQUEST FOR PROPOSAL (“RFP”)**

**INTERNATIONAL TAX AND LEGAL CONSULTANCY FIRM**

* **CLOSING DATE: 12 SEPTEMBER 2021 23:59 CET**

#



**REQUEST FOR PROPOSAL FOR INTERNATIONAL TAX AND LEGAL CONSULTANCY SERVICES**

# Background

Stichting SNV Nederlandse Ontwikkelings Organisatie, (hereinafter referred to as “**SNV Netherlands Development Organisatio**n” or “**SNV**”) is a not-for-profit international development organisation, that applies practical know-how to make a lasting difference in the lives of people living in poverty. We use our extensive and long-term in-country presence to apply and adapt our expertise in agriculture, energy and Water Sanitation and Hygiene (WASH) to local contexts. SNV has over 1,300 staff in more than 25 countries in The Netherlands, Asia, Africa and Latin America. SNV depends 100% on project finance. This requires us to work efficiently and to deliver impact at scale. Annual turnover is around €130M-€140M.

SNV is established as a Foundation (*Stichting*) in The Netherlands and must comply with Tax and Legal requirements. SNV has branches in several countries, and a limited number of local legal entities, where it must also comply with applicable legal and tax regulations. For this purpose, SNV seeks the services of a Tax and Legal Consultancy Firm.

SNV is seeking suitably experienced service providers/ consultancy firms (referred to as, singular the “Bidder” or plural as “Bidders” or “Consultancy Firm”) to assist the management team (Managing Board and Global Heads) on Tax and Legal matters as per Term of Reference (“ToR”) attached (**Annex B - The Terms of Reference**).

# SECTION 1

## 1.0 INSTRUCTIONS TO BIDDERS

### 1.1 INTRODUCTION

**SNV** invites interested Bidders to submit their technical and financial proposals (the “Proposals”) for the provision of consultancy services as detailed within this document.

### 1.2 EXPERIENCE

The Bidders must be qualified, by meeting the criteria set out in the 3.2 below.

### 1.3 PROPOSAL DOCUMENTS

### The Bidders are required to submit the documents listed in Annex A – Instruction to Bidders no later than 12 September 2021 at 23:59 CET.

Interested Bidders should submit their proposals by email to: secmb@snv.org as follows:

**Technical Proposal** (**including forms PQ1 – 5**) with the email subject indicating: **Technical** **Proposal International Tax and Legal Consultancy Services**

**Financial Proposal (including form PQ-6)** with the email subject indicating: **Financial** **Proposal International Tax and Legal Consultancy Services**

### 1.4 QUESTIONS ARISING FROM DOCUMENTS

* Questions that may arise from the Request for Proposals documents should be directed to the address given in 1.3 above, **no later than 19 August 2021 at 23.59 CET.**

### 1.5 Indicative timeline

The table below provides a summary of the timelines with tentative deadlines:

|  |  |
| --- | --- |
| Activity  | Deadline |
| Deadline to request for additional information | 19 August 2021 |
| Deadline for submission of proposals | 12 September 2021 |
| Notification of selected partner  | 24 September 2021 |
| Start date of selected partner  | 1 October 2021 |

# SECTION 2

The contract template will be shared with the selected bidder.

# SECTION 3

## 3.PROPOSALS DATA FORM INSTRUCTION

### 3.1 PROPOSALS DATA FORMS

The attached Annex A – Instruction to Bidders, forms PQ-1, PQ-1bis; PQ-2, PQ-3, PQ-4, PQ-5, PQ-6 as listed below, are to be completed by Bidders who wish to deliver the services requested by SNV:

|  |  |
| --- | --- |
| PQ-1 | Registration Documents and Operational Licences |
| PQ-1 Bis | Advanced Due Diligence Form |
| PQ-2 | Proposal Data |
| PQ-3 | Technical Personnel  |
| PQ-4 | Past and possibly current Experience and Network |
| PQ-5 | Technical Proposal Methodology and Approach |
| PQ-6 | Financial Proposal |

The Bidders shall identify themselves providing the information as per Form PQ-2.

The award of contract will be subject to the Advanced Due Diligence (Form PQ -1 Bis) evaluation.

**INCOMPLETE APPLICATION**

Application forms that are not filled, serialised and submitted in the prescribed manner may not be considered. All documents that form part of the proposal must be written in English.

**TENDER DATA**

It is understood and agreed that the data on prospective bidders will be used by **SNV** in determining, according to its solejudgment and discretion, the qualifications of prospective bidders to perform in respect to the tender lots described by the client. It will be kept secure in line with SNV’s commitment to EU GDPR 2018, and only used for programming purposes. It will be destroyed after seven (7) years in line with data requirements.

### 3.2 ESSENTIAL CRITERIA FOR QUALIFICATION

**3.2.1 TECHNICAL PROPOSAL**

The following information shall be provided as part of the technical proposal (‘Technical Proposal’):

1. **REGISTRATION DOCUMENTS AND OPERATIONAL LICENCES**

Bidders shall demonstrate to have relevant operational licences. See Form PQ-1 for guidance.

1. **PAST AND POSSIBLY CURRENT EXPERIENCE AND NETWORK**

Bidders shall have at least three (3) years’ experience in providing tax and legal advice for multi-country organisations, and in particular international foundations.

Bidders shall have previous and possibly current experience of working in the international development sector, and with Non-Governmental Organisations, in particular International Foundations.

Previous and possibly current experience with Dutch Foundations (*stichtingen)* will be considered an advantage.

Evidence of outputs delivered for past and possibly current customers should be included in Form PQ-4 where possible.

Bidders shall have international in-country presence with a strong network in the Countries in which SNV operates, or Donors’ Countries (mainly other European Countries and USA). Bidders shall evidence their international presence through a map or a list, to be included in Form PQ-4.

1. **TECHNICAL PERSONNEL**

Bidders shall indicate profile and experience of key staff members that would fit the profile (through sample CV). Please see Form PQ-3.

Bidders shall guarantee personnel availability and capacity to deliver at short notice.

1. **TECHNICAL PROPOSAL METHODOLOGY AND APPROACH**

The Technical Proposal should reflect the overall technical proposal of the Bidder outlining the methodology for providing advice to SNV (Form PQ-5).

Please refer to the TO Mechanism as described in the ToR (Annex B).

**3.2.2 FINANCIAL PROPOSAL**

The Financial Proposal should reflect the overall financial proposal of the Bidder, taking into account the costs incurred to perform the full range of activities included in this RFP, in accordance with the described Scope of Work and appropriate alignment on interest.

The Bidder should provide the level of management fees and costs that it will charge for the full range of activities to be performed, as well as proposed methodology for their calculation.

All costs shall be included in the Proposal and shall be detailed (the Proposal shall refer to all services included in this RFP).

Please refer to the TO Mechanism as described in the ToR (Annex B).

### 3.3 PROPOSAL EVALUATION CRITERIA

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***Category*** | ***Sub-category*** | ***Form Type*** | ***Points (Sub-category)*** | ***Point Score*** |
| Technical Proposal |  |  |  | 70 |
|  | Past and possibly current Experience and Network | PQ-4 | 30 |  |
|  | Technical Personnel  | PQ-3 | 30 |  |
|  | Technical Proposal Methodology and Approach | PQ-5 | 10 |  |
| Financial Proposal |  | PQ-6 |  | 30 |
| **TOTAL** |  |  |  | **100** |

**Annex A – Instruction to Bidders**

|  |  |
| --- | --- |
| PQ-1 | Registration Documents and Operational Licences  |
| PQ-1 Bis | Advanced Due Diligence Form |
| PQ-2 | Proposal Data |
| PQ-3 | Technical Personnel  |
| PQ-4 | Past and possibly current Experience and Network |
| PQ-5 | Technical Proposal Methodology and Approach |
| PQ-6 | Financial Proposal |

#### FORM PQ-1 : Registration Documents and Operational Licences

The Bidders are required to submit the following documents as part of their applications:

1. Documented legal status/proof of Bidders’ registration and compliance with Legal, Tax and Insurance requirements, if needed;
2. Copy of V.A.T (Value-added Tax) Registration Certificate
3. Copies of business permits and licenses
4. Documented Ultimate beneficial Owner (“UBO”) Registration filing (if already done and if applicable) or equivalent UBO declaration;

Applications of Bidders that do not submit all documents listed above may not be considered.

**SNV** reserves the right to request submissionof additional information from Bidders.

**FORM PQ-1 Bis – Advanced Due Diligence Form**

SNV conducts due diligence on all consultants, vendors and partners with whom we work as part of our commitment to our donors as well as to the delivery of quality services and programming. In this way, we aim to ensure the best use of the funds with which we are entrusted.

The data supplied in this due diligence framework will be validated by SNV through remote and/or physical checks. In accordance with SNV’s General Data Protection Regulation (GDPR) framework (which complies with the European Union’s GDPR 2018), the hardcopy and electronic data you provide will be kept secure and will only be used by SNV for programming and procurement purposes. Data will be kept for 10 years at which point it will be destroyed. By submitting your signed due diligence framework, you stipulate that you agree with this data use, storage and protection.

Please complete the following form to the best of your ability. If you have any questions, please contact secmb@snv.org at SNV.

Please provide copies of all attachments and documents that are requested in the form. If you are not able to provide relevant documentation, please provide a justification in the relevant section below.

## Part A – General information

|  |  |
| --- | --- |
| Name of consultant |  |
| Trading name (if different from above) |  |
| Postal address |  |
| Physical location of business premises | Town: |
| Street: |
| Plot No. |
| Building name: |
| Floor: |
| Primary contact person  | Name:  |
| Mobile number: |
| Email: |
| Nature of organisation (e.g. sole proprietorship, non-governmental organisation, public limited company, partnership, etc) |  |
| Name(s) of the proprietor, directors or partners and their nationality |
| Name, nationality and position held |  |
| Name, nationality and position held |  |
| Name, nationality and position held |  |
| Name, nationality and position held |  |
| Consultant operations | Year established/registered: |
| Duration of operation: |
| Objectives, mandate, mission: |
| Outside of your registered physical premises listed above, list the address of any and all offices from which you operate to provide services |  |
| Consultant registration no. and country of registration (attach copy) | Country of registration:Number:  |
| VAT registration no. (attach copy) | Number: |
| Tax identification number registration (attach copy) | Number: |
| Trade licence/business permit (attach copy) | Number: |

## Part B – Financial, organisational and economic information

In addition to the documents listed in Part A above, partners, vendors and consultants must provide copies of the following documents:

* Annual report (incl. financial report) of last two financial years;
* External independent audit report with management letter of the last financial year;
* Organisation chart and/or bylaws;
* Proof and confirmation that statutory social insurance contributions and taxes, etc., required by national laws have been paid.

## Part C – Eligibility

|  |
| --- |
| Do any of the following apply to your firm/company/organisation or to (any of) the director(s)/partner(s)/proprietor(s) |
| Have you or your principals been the subject of legal proceedings for insolvency, bankruptcy or receivership or have your business activities been suspended for related reasons? | *Yes / No* | *If yes, give details* |
| Have you been convicted of a criminal offence related to business or professional conduct? | *Yes / No* | *If yes, give details* |
| Have you had any contracts terminated for poor performance in the last five years, or any contracts where damages have been claimed by the client? | *Yes / No* | *If yes, give details* |

## Part D – Conflict of interest

Please provide answers to the following statements:

|  |  |
| --- | --- |
| To the best of your knowledge, have you or any employee or staff member of your firm, company or organisation ever been employed by SNV? | *Yes or No* |
| If yes, provide the name of the person in your organisation, and a description of the employment period, including job title, the duration of the employment period and the country of employment. | *If yes, give details* |
| Is any employee or staff member of your firm, company or organisation related (by blood, marriage or otherwise) to any employee of SNV? | *Yes or No* |
| If yes, please provide the name of your staff and the name of the SNV staff member they are related to. State the nature of the relationship.  | *If yes, give details* |
| Are there any other potential conflicts of interest between you/your firm, company or organisation and SNV or any of its partners, staff, offices, contracted consultants or vendors?  | *Yes or No* |
| If yes, please provide further information here. | *If yes, give details* |

## Part E - Sworn statement

Having provided the information, we hereby state:

That the information furnished in this form is accurate and true to the best of our knowledge.

We enclose all the documents and information required for this due diligence check.

Date: ………………………………………………………………………………………………

Represented by: ………………………………………………………………………………

Signature: …………………………………………………………………………………………

Stamp / Seal …………………………………………………………………………………

#### FORM PQ-2 : CONSULTANT/COMPANY PROPOSAL DATA

|  |
| --- |
| **Bidder Identification** |
| Legal name of firm |  |
| Street and Address |  |
| City |  |
| Country |  |
| Telephone No.  |  |
| Contact Person |  |
| Title |  |
| **Business Information** |
| Management Personnel |  |
| MD |  |
| Director |  |
| General Manager |  |
| Treasurer |  |
| Other |  |
| Partnership (if applicable) |  |
| Name of partners |  |



#### FORM PQ-3 : TECHNICAL PERSONNEL

Insert at least 4 CV templates to specify at least the following information:

* Level of Experience (e.g.: Junior/entry level, Senior, Counsel, Partner. etc)
* Academic qualification
* Professional qualification
* Professional experience
* Length of service with Consultancy Firm or position held

#### FORM PQ-4 : PAST AND POSSIBLY CURRENT EXPERIENCE AND NETWORK

**NAMES OF PAST AND POSSIBLY CURRENT CLIENTS AND VALUES OF CONTRACTS/ORDERS IN THE LAST THREE YEARS FOR WHICH THE BIDDER HAS DELIVERED SIMILAR SERVICES.**

**WHERE POSSIBLE, PLEASE PROVIDE EVIDENCE OF DELIVERED OUTPUT.**

CLIENT 1

Name of 1st client (organisation)……………………………………………………………..…

Address of client (organisation)……………………………………………………………………

Name of contact person at the client (organisation)……………………………….…..

Client Telephone Number……………………………………………………………………………

Value of contract…………………………………………………………………………………………

Duration of contract (Date)…………………………………………………………………………

CLIENT 2

Name of 2nd client (organisation)……………………………………………………………..…

Address of client (organisation)……………………………………………………………………

Name of contact person at the client (organisation)……………………………….…..

Client Telephone Number……………………………………………………………………………

Value of contract…………………………………………………………………………………………

Duration of contract (Date)…………………………………………………………………………

CLIENT 3

Name of 3rd Client (organisation)..……………………………………………………………..…

Address of client (organisation)……………………………………………………………………

Name of contact person at the client (organisation)……………………………….…..

Client Telephone Number……………………………………………………………………………

Value of contract…………………………………………………………………………………………

Duration of contract (Date)…………………………………………………………………………

Others:

……………………………………………………………………………………………………………….……………..

**NETWORK**

Bidders shall evidence their international presence through a map or a list.

#### FORM PQ-5 : TECHNICAL PROPOSAL METHODOLOGY AND APPROACH

Please provide a technical proposal outlining your methodology and approach for providing advice to SNV in accordance with and in coherence with (i) the requirements set in the RFP, (ii) the content of forms PQ-1, PQ-3, PQ-4, which are part of the Technical Proposal itself and (iii) the ToR (Annex B).

**FORM PQ-6 - FINANCIAL PROPOSAL**

Please complete the table below with your financial proposal.

Financial proposals must be submitted in Euro. All payments will be made by SNV in Euro.

Bidders shall indicate the breakdown of fees per hour for each experience level member of Staff:

|  |  |
| --- | --- |
| **Profile/experience Level** | **Fees per Hour** |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

The hourly rates, based on profile/experience specification (as per Form PQ-3) will be fixed for the entire duration of the Contract.

The Possibility to offer some services on a pro bono basis would be a plus.

Please refer to the TO Mechanism as described in the ToR (Annex B).

Each task Order (“TO”) will set the TO Deliverables, TO Budget and TO Deadline (as defined in the ToR – Annex B).

Any deviation from the TO Deliverables and/or TO Budget and/or TO Deadline must be communicated as soon as possible to SNV and must be approved by the TO Deliverables Approvers.

**Payment Terms:** The Consultancy Firm may submit its invoice once the TO Deliverables Approvers (as defined in the ToR – Annex B) confirm that the TO Deliverables (as defined in the ToR – Annex B) have been fulfilled for each TO.

**Annex B - The Terms of Reference (“ToR”)**

International Tax and Legal Services

Overview and Objectives of the assignment

In most countries where SNV operates, framework agreements with local legal firms are in place, however, SNV increasingly experiences that this is not enough to address more complex international tax and legal issues.

SNV intends to enter into a Framework Agreement (the “**FA**”) with a qualified vendor (the “**Consultancy Firm**”), for the provision of international tax and legal consultancy services, to advice and support SNV on tax and legal compliance (the “Services”).

SNV is currently seeking expertise on multiple tax and legal topics in countries/jurisdictions including, the Netherlands where it is incorporated; countries in Africa, Asia and Latin America, where it operates; and countries across the globe where its donors and partners operate. The topics include, amongst others: income taxes for international employees, withholding taxes, corporate income taxes and value added taxes (VAT), current entity status of country offices and organisational structure, compliance with Dutch Law (e.g., on the Management and Supervision of Legal Entities Act, in Dutch *Wet Bestuur en Toezicht Rechtspersonen* (WBTR), the General Data Protection Regulation (GDPR); foundation corporate governance, public procurement, contracts and compliance with laws of the countries where SNV, its donors and partners operate.

The Consultancy Firm shall support SNV on various topics in the different countries, as well as provide expertise on national regulation, preferably, through a solid in-country network.

An FA is a long-term agreement between SNV and a vendor that may be issued following a competitive procurement process. It sets out terms and conditions, including duration and prices, for the provision of specified services. Orders for individual assignments under the FA shall be requested through a Task Order (TO) issued by SNV to the vendor.

Once the FA is signed, each individual assignment is agreed through a task order (the “**TO**”) as follows:

* SNV submits its request(s) to the Consultancy Firm (the “**Request**”);
* The Consultancy Firm provides a quote based on time required for the completion of the assignment (in hours) and the hourly rate set in the FA. The quote shall be accompanied by a breakdown of the personnel to be involved, their profile/experience specifications;
* Once the quote is agreed with SNV, SNV will issue a Task Order to confirm the order;
* Each Task Order will define specific deliverable(s) (the “**TO Deliverables**”), a specific budget (“**TO Budget**”) and a specific deadline (“**TO Deadline**”).

(hereinafter referred to as the “**TO Mechanism**”).

The Framework agreement will not set any exclusive relationship between SNV and the Consultancy Firm. SNV reserves the right to engage other consultants on both tax and legal matters.

Duration

SNV intends to enter into a Framework Agreement for a duration of four (4) years subject to annual reviews by SNV.

Activities and TO Deliverables

Location of the activities: No specific location requirement, however, the applicable time zone for the TO Deadline, as defined above, shall be as agreed in the relevant TO. Where no time zone is specified in the TO, Close of Business (COB) of SNV in the Netherlands shall apply.

SNV Target groups of the activities: specific assignments can include different units in SNV, including, but not limited to the Corporate Affairs Team, the Global Finance Team; Global Business Development Team; Managing Board members; Country offices.

Operating languages: English, and French for West Africa specific Tasks Orders.

Activities:

Please note that the Activities set below are intentionally broad and generic, and reflect the kind of topics that *might* lead to a TO. As specified above (see TO Mechanism), each TO will specify the TO Deliverable(s).

1. Tax
* Advise on VAT positions and regulations / VAT scan for selected countries (to be specified per TO);
* Advise on compliance with national regulations related to taxation of in-country business income. Asses if SNV has the liability to file tax return in-country, provide clear steps for this process and advice on entity set-up (e.g., separate entities for development work and business income work) and attributing indirect costs to business income projects;
* Advise on tax processes and positions (including hypotaxes) related to international staff;
* Advise on compliance with local regulations with respect to in-country withholding taxes;
* Where needed, guidance, preparations of and supporting discussions with tax authorities;
* Assistance with and providing practical guidance on *ad hoc* requests
* Providing advice and support on other tax related matters.

(together referred to as “**Tax Activities**”)

1. Legal
* Provide *ad hoc* written legal advice and practical guidance on legal matters in foreign jurisdiction systems (European and Extra-European, specifically in Donors’ countries or in the countries where SNV operates or intends to operate, and the U.S.A.) relying on a network (within or external to the Consultancy Firm;
* Provide written *ad hoc* legal advice and practical guidance on Dutch Law *ad hoc* requests;
* Provide written review of relevant documentation (e.g., contracts; agreements; tender bid; etc.,)
* Critically assess SNV’s Legal risk exposure;
* Conduct legal analysis and provide written advice on legal matters (with reference to legal sources/ jurisprudence, etc);
* Health Check on the Corporate Governance Structure of SNV globally

(together referred to as “**Legal Activities**”).

Time Period for each TO Deliverable:

In each Request, as defined above within the TO Mechanism, SNV will communicate the urgency status to the Consultancy Firm. SNV and the Consultancy Firm will agree on a TO Deadline for the completion of the TO Deliverable(s).

Evaluation criteria:

The following information has to be provided as part of the technical proposal (‘Technical Proposal’):

* Past and possibly current experience in providing tax and legal advice for organisations operating in multi-countries, and in particular Dutch Foundations (*stichtingen)*;
* Past and possibly current experience of working in the international development sector, and with Non-Governmental Organisation, in particular Foundations (*stichtingen*);
* Map or list demonstrating presence or a strong network in the countries where SNV operates, and Donors’ Countries (mainly other European countries and the U.S.A);
* Specification of staff profile/experience;
* Personnel availability and capacity to deliver at short notice;
* Proposed approach to operationalise the framework contract.

The Technical Proposal shall be scored following the assessment of the above information.

The following information shall be provided as part of the financial proposal (‘Financial Proposal’):

* Breakdown of fees per profile;
* Possibility to offer some services on a pro bono basis would be a plus.

The Financial Proposal shall be scored following the assessment of the above information.

# Reporting line

The Consultancy Firm will report to the SNV Global Policy and Legal Advisor in the Corporate Affairs team, under supervision of the Global Head of Corporate Affairs.

Individual TO’s will be coordinated and approved by the Head of the most relevant unit within SNV (country, Finance, Business Development, HR; etc.) to be identified from time to time in the TO. Hereinafter referred to as the “**TO Deliverables Approvers**”.

The SNV Global Legal and Policy Advisor will ensure that relevant information/documentation required, and/or connection with the relevant colleague/s in the respective units, is provided. TO Deliverables will be checked by the SNV Global Policy and Legal Advisor.

Payment terms

* Payments will be deliverables based;
* The Consultancy Firm and SNV will agree on hourly fee rates in the FA;
* Following the TO Mechanism, payments will occur once the TO Deliverables Approver confirms TO Deliverable(s) has/have been fulfilled.

Level of effort

* SNV anticipates engaging the Consultancy Firm for an average of 60 working days per year (480 working hours). However, SNV reserves the right to, engage the Consultancy Firm for fewer or more hours as may be required;
* The Consultancy Firm shall assess the number of personnel, the level of experience of these personnel, and the working hours needed to fulfil each TO Deliverable(s) and shall include this as part of its quote (see TO Mechanism above).
* In consultation with the Consultancy Firm, the Level of Effort for each assignment will be agreed upon and specified in the corresponding TO.

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