



INTERNATIONAL
LIVESTOCK RESEARCH
INSTITUTE

Request for Proposal

“Consultancy Service on Tax Matters - Vietnam”

Submission Emails

Technical Proposal – ILRI-vietnamTechnicalproposal@cgiar.org

Financial Proposal – ILRI-vietnamFinancialproposal@cgiar.org

Timelines:

1. Advertisement	4 th August 2025
2. Clarification submission deadline by vendors	8 th August 2025
3. Pre bid Meeting Online Microsoft Teams Need help? Join the meeting now Meeting ID: 385 131 356 788 4 Passcode: He7iN2fN	12 th August 2025 2pm Hanoi Time
4. RFP Submission deadline	18 th August 2025

Terms of Reference (TOR)

Consultancy Service on Tax Matters – Vietnam

Background

The International Livestock Research Institute (ILRI) works for better lives, better planet through livestock in developing countries. ILRI is co-hosted by Kenya and Ethiopia, has 13 offices across Asia and Africa, employs some 700 staff and has an annual operating budget of about USD100 million in 2024. ILRI is a CGIAR research centre, a global research partnership for a food-secure future. It has its headquarters in Nairobi, Kenya and a principal campus in Addis Ababa, Ethiopia and offices in other regions of Africa (Burkina Faso, Burundi, Mali, Senegal, Tanzania, Zimbabwe, Uganda, Nigeria); South Asia (India); East and Southeast Asia (Nepal, Vietnam).

ILRI operates in Vietnam as an international INGO since 2013 and has been granted a representative office certificate by the Department of Local and Cultural Diplomacy, Ministry of Foreign Affairs of Vietnam. Its major activity is conducting livestock research for development, in the areas of One Health, food safety, zoonoses, livestock value chains, animal health, and genetics. ILRI is financed by CGIAR, major multilateral and bilateral donors, foundations, and governments.

1.0 Assignment Scope and Objectives

With the expansion of its project activities and number of staff and fellows working in the Hanoi, Vietnam office, ILRI has established a strong platform upon which it can undertake research in Vietnam and contribute to the development of the agricultural sector in Vietnam.

ILRI is seeking a tax advisory firm with extensive knowledge, practical experience and understanding of the tax legislative framework in Vietnam especially related to research focused international organisations to provide tax advisory services

The primary objective is to assess ILRI Vietnam's compliance with Vietnamese tax laws and regulations and identify any gaps or risks related to corporate income tax, personal income tax, value-added tax (VAT), withholding tax, and other applicable obligations.

Deliverables

An executive summary of the high-risk areas identified; and a detailed report of findings on the tax status of ILRI Vietnam operations which should include:

- Any tax gaps, exposures and potential penalties.
- Recommend a way forward to manage or mitigate any liability identified and suggest corrective actions for actual noncompliance noted.
- Recommend process or procedure enhancements to improve tax compliance.

2.0 Proposed timelines

ILRI intends to enter into a Framework Agreement with the successful bidder for the provision of the specified services.

The duration of the Framework Agreement shall be three (3) years, subject to annual performance review and availability of funds.

The fee structure for the services under this agreement shall be based on a rate per hour, as provided in the financial proposal and as may be negotiated prior to contract signature. The initial assignment is expected to be completed within Six (6) weeks.

RFP Instructions

3.0 Cost of tendering

The Tenderer shall bear all costs associated with the preparation and submission of its tender, and ILRI, will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the tendering process.

4.0 Contents of tender documents

The Tenderer is expected to examine all instructions, forms, terms, and specifications in the tender documents. Failure to furnish all information required by the tender documents or to submit a tender not substantially responsive to the tender documents in every respect will be at the tenderers risk and may result in the rejection of its tender.

5.0 Clarification of Documents

A prospective candidate making inquiries of the tender document may notify ILRI in writing or email at the entity's address indicated in the Invitation for tenders. ILRI will respond in writing to any request for clarification of the tender documents, which it receives no later than five (5) days prior to the deadline for the submission of tenders, prescribed by ILRI. Any email enquiry to ILRI by any bidder relating to this tender and ILRI's response thereof email of (including an explanation of the query but without identifying the source of inquiry) will be sent to all prospective tenderers who have received the tender documents.

ILRI shall reply to any clarifications sought by the tenderer within 3 days of receiving the request to enable the tenderer to make timely submission of its tender.

6.0 Amendment of documents

At any time prior to the deadline for submission of tenders, ILRI, for any reason, whether at its own initiative or in response to a clarification requested by a prospective tenderer, may modify the tender documents by issuing an addendum.

All prospective tenderers who have obtained the tender documents will be notified of the amendment by email and such amendment will be binding on them.

In order to allow prospective tenderers reasonable time in which to take the amendment into account in preparing their tenders, ILRI, at its discretion, may extend the deadline for the submission of tenders

7.0 Tender Currencies

Prices shall be quoted in US Dollar (USD).

8.0 Taxes

All the invoices supplied to ILRI will be paid plus the applicable taxes in Vietnam.

9.0. Tenderers Eligibility and Qualifications.

The documentary evidence of the tenderer's qualifications and experience to perform the contract if its tender is accepted shall establish to ILRI's satisfaction that the tenderer has the financial and technical capability necessary to perform the contract.

10.0 Format and Signing of Tender

The tender document shall be typed or written in indelible ink and shall be signed by the tenderer or a person or persons duly authorized to bind the tenderer to the contract. All pages of the tender, except for un-amended printed literature, shall be initialed by the person or persons signing the tender.

The tender shall have no interlineations, erasures, or overwriting except as necessary to correct errors made by the tenderer, in which case such corrections shall be initialed by the person or persons signing the tender.

11.0. Deadline for Submission of Tenders

All proposal submissions must be received by **18th August 2025** to be deemed "received on time".

ILRI may, at its discretion, extend this deadline for the submission of tenders by amending the tender documents, in which case all rights and obligations of the procuring entity and candidates previously subject to the deadline will thereafter be subject to the deadline as extended.

12.0 Modification and withdrawal of tenders

The tenderer may modify or withdraw its tender after the tender's submission, provided that written notice of the modification, including substitution or withdrawal of the tender's is received by ILRI prior to the deadline prescribed for the submission of tenders.

No tender may be modified after the deadline for submission of tenders.

No tender may be withdrawn in the interval between the deadline for submission of tenders and the expiration of the period of tender validity specified by the tenderer.

ILRI may at any time terminate procurement proceedings before contract award and shall not be liable to any person for the termination.

ILRI shall give prompt notice of the termination to the tenderers and will not give reasons for termination.

13.0 Clarification of tenders

To assist in the examination, evaluation and comparison of tenders ILRI may at its discretion, ask the tenderer for a clarification of its tender. The request for clarification and the response shall be in writing, and no change in the prices or substance shall be sought, offered, or permitted.

14.0 Award Criteria

ILRI will award the contract to the successful tenderer whose tender has been determined to be substantially responsive and has been determined to be the lowest evaluated tender, provided further that the tenderer is determined to be qualified to perform the contract satisfactorily.

ILRI reserves the right to accept or reject any tender and to annul the tendering process and reject all tenders at any time prior to contract award, without thereby incurring any liability to the affected tenderer or tenderers or any obligation to inform the affected tenderer or tenderers of the grounds for its action. If ILRI determines that none of the tenderers is responsive; it shall notify each tenderer who submitted a tender.

A tenderer who gives false information in the tender document about its qualification or who refuses to enter into a contract after notification of contract award shall be considered for debarment by ILRI from participating in future procurement.

15.0 Official email address

Please send your confirmation of interest to participate and all email enquiries regarding this process to ILRIProcurementKenya@cgiar.org

16.0. Method of submission

Proposal to be submitted through the following emails (clearly separating the Technical and the Financial proposal):

Technical Proposal – ILRI-vietnamTechnicalproposal@cgiar.org

Financial Proposal – ILRI-vietnamFinancialproposal@cgiar.org

This is a closed tender email with a secure password that will only be accessed at the point of tender opening. The subject of the email should be “**Consultancy Service on Tax Matters**”.

17.0 RFP Process timeline

ILRI will follow the timeline below for this RFP. Any changes to the timelines will be communicated to the tenderers.

Event	Responsible party	Dates
Send RFP	ILRI	4 th August 2025
Last date for ILRI to respond to questions and/amend the RFP	ILRI	8 th August 2025
Pre bid Meeting Online Microsoft Teams Need help? Join the meeting now Meeting ID: 385 131 356 788 4 Passcode: He7iN2fN	Bidder	12 th August 2025 2pm Hanoi Time
Proposal submission deadline	Bidder	18 th August 2025
Site Visit	ILRI	ILRI TO DETERMINE

Proposal format

Please do not submit generic marketing materials, broadly descriptive attachments, or other general literature. Responses to this RFP must consist of the following:

- Cover letter: with the name of the consultant/firm, contact details, and brief profile on the applicant firm.
- A technical proposal that addresses understanding of the TOR and the proposed methodologies for carrying out the work
- Workplan: A detailed program of the work to be undertaken, including a timeline explaining expected results and listing deliverables.
- Financial Proposal – Share the firm’s hourly rates for different categories of associates and partners.
- Certificate of Disclosure

18.0 Scope of work/assignment

The tax consultant will be expected to:

- Review all tax filings and payments (CIT, PIT (Including employee compensation structures for compliance), VAT, WHT) for 2024.
- Quantify any tax exposures that may arise from the review and identify risk areas that exist in the Vietnamese processes for tax purposes
- Propose the way forward to manage or mitigate the tax liability identified and the methods to realize any tax savings
- Evaluate the Vietnamese operations compliance with Vietnamese tax legislation, including registration, reporting, and remittance timelines.
- Evaluate the classification and documentation of expenses for CIT deductibility.
- Identify any areas of potential tax exposure or non-compliance and provide actionable recommendations for improving compliance.
- Highlight any recent changes in Vietnam’s tax laws that may affect the organization.
- Identify any skills or knowledge gaps that exist in its administration of tax and identify the training needs required to bridge the identified gaps.

19.0 Mandatory Documents

- Valid business registration in Vietnam
- Valid Practicing Certificates for the Accountants/Tax Experts to be assigned to ILRI or equivalent certification.
- Valid tax compliance certificate of the firm or equivalent certificate by the relevant authority
- Dully filled confidential Business Questionnaire as per attached template
- Company profile
- Professional Indemnity insurance cover

20.0 Evaluation criteria

Technical Proposal requirements – 40%

Category	Sub-Criterion	Max score	Bidders Remarks Reference pg in the document
1. Tax Practice Experience	Demonstrated experience in tax law and Accountancy (≥ 10 years)	10%	
	Proposed two (2) Individuals qualifications - at least bachelor's degree in a business course, certified public accountant or a chartered accountant, 3 years of working experience in providing support to international organizations.	10%	
2. International Organization Support	Client references from INGOs/IGOs – At least 5	10%	
4. Bilingual Communication	Written and spoken fluency in English	10%	

Site Visit / Due Diligence – 30%

To verify capacity and operations a due diligence will be conducted at the firm's or consultant's Vietnam office on a date to be confirmed.

Category	Sub-Criterion
1. Tax Procedures Expertise	Good knowledge of tax procedures in Vietnam.
	Understanding of regulatory updates and interpretation of tax laws
2. Contract Management and Advisory Practice	Experience Filing tax documentations with authorities for International Organizations
3. Tax Registration and	Familiarity with registration of internal work regulations
	Relationships with regulatory bodies
4. Professional Capacity and Resources	Qualifications of Tax personnel
	Infrastructure for document handling and client confidentiality

Financial Evaluation (30%)

The proposal with the lowest evaluated price (Fm) will score 30%. Other proposals will be scored using the formula: $Sf = 30\% \times (Fm / F)$ Where: Sf = your financial score • Fm = lowest priced offer • F = your financial proposal.

CONFIDENTIAL BUSINESS QUESTIONNAIRE FORM

You are requested to give the particulars indicated in Part 1; either Part 2(a), 2(b) or 2 (c) whichever applied to your type of business; and Part 3.

You are advised that it is a serious offence to give false information on this form.

	Part 1 – General
1.1	Business Name
1.2	Location of Business Premises.
1.3	Plot No..... Street/Road
	Postal Address Tel No. Fax E mail
1.4	Nature of Business.....
1.5	Registration Certificate No.
1.6	Maximum Value of Business which you can handle at any one time – USD.
1.7	Name of your Bankers..... Branch
	Part 2 (a) – Sole Proprietor
2a.1	Your Name in FullAge

2a.2	Nationality..... Country of Origin
	Citizenship Details.....
	Part 2 (b) Partnership
2b.1	Given details of Partners as follows:
2b.2	Name Nationality Citizenship Details Shares
	1.....
	2.....
	3.....
	4.....
	Part 2 (c) – Registered Company
2c.1	Private or Public
2c.2	State the Nominal and Issued Capital of Company-
	Nominal USD.
	Issued USD.
2c.3	Given details of all Directors as follows
	Name Nationality Citizenship Details Shares
	1.....
	2.
	3.

	Part 3 – Eligibility Status
3.1	Are you related to an Employee, Committee Member or Board Member of International Livestock Research Institute? Yes No
3.2	If answer in '3.1' is YES give the relationship.
3.3	Does an Employee, Committee Member, Board Member of International Livestock Research Institute sit in the Board of Directors or Management of your Organization, Subsidiaries or Joint Ventures? Yes No
3.4	If answer in '3.3' above is YES give details.
3.5	Has your Organization, Subsidiary Joint Venture or Sub-contractor been involved in the past directly or indirectly with a firm or any of it's affiliates that have been engaged by International Livestock Research Institute to provide consulting services
	for preparation of design, specifications and other documents to be used for procurement of the goods under this invitation? Yes No

3.6	If answer in '3.5' above is YES give details.

3.7	Are you under a declaration of ineligibility for corrupt and fraudulent practices? YES <u>No</u>

3.8	If answer in '3.7' above is YES give details:
3.9	<p>(a) Have you offered or given anything of value to influence the procurement process? Yes _____ No _____</p> <p>Have you been requested to pay any inducement to any member of the Board, Management, Staff and/or employees and/or agents of International Livestock Research Institute, which is the procuring entity?</p> <p>Yes _____ No _____</p> <p>(c) Have your servants and/or agents offered any inducement to any member of the Board, Management, Staff and/or employees and/or agents of International Livestock Research Institute.</p> <p>Yes _____ No _____</p>
3.10	If answer in '3.9' a, b or c above is YES give details:
	Date Signature of Candidate