



## Terms of Reference (TOR)

### Recruitment of professional service provider to support tax code closure of Save the Children International – Programme Office in Ho Chi Minh City

#### 1. Background

Save the Children International (SCI) has operated a Programme Office in Ho Chi Minh City, Viet Nam. As part of organizational restructuring, operational consolidation, and complying with current government regulations, SCI is in the process of closing the Programme Office, including completing the closure of the office's tax code with Ho Chi Minh City Tax Office.

SCI has been working with Ho Chi Minh City Tax Office on the tax code closure. During this process, the Tax Office identified differences in Personal Income Tax (PIT) covering the period from 2014 to 2023 and requested reconciliation of the tax opening balance as of 1st Jan 2014. SCI has provided explanations and supporting documents to address these issues. However, further professional support is needed to continue engaging with the Tax Office, ensure resolution of outstanding matters, and complete the tax code closure.

#### 2. Objective

To engage a qualified professional service provider/consultant to work with Ho Chi Minh City Tax Office on behalf of SCI, in order to finalize the reconciliation of PIT and other outstanding matters, and to ensure the official closure of SCI's Programme Office tax code in Ho Chi Minh City.

#### 3. Scope of work

The service provider will undertake, but not be limited to, the following tasks:

- Liaise directly with Ho Chi Minh City Tax Office to follow up on all pending issues related to tax code closure.
- Continue working on the reconciliation of PIT differences identified for the period 2014–2023, including providing clarifications, explanations, and supporting documents.
- Finalize the reconciliation of 2014 opening balance and ensure alignment between SCI records and Tax Office records.



- Work with the Tax Office about any issues raised by them and support to resolve them.
- Provide professional advices to SCI on compliance requirements and risks, ensuring that all actions taken are consistent with Vietnamese laws and regulations.
- Prepare, review, and submit any documents, forms, or reports requested by the Tax Office.
- Work closely with SCI Finance Team and other relevant staff to gather and verify supporting documents.
- Ensure timely and successful completion of the tax code closure for SCI's Programme Office in Ho Chi Minh City.

#### 4. Deliverables

- **Inception note/plan:** Detailed plan of action with specific timeline for completing the tax code closure.
- **Progress updates:** Regular written updates to SCI with clear status updates on each outstanding issue and next steps (bi-weekly or as agreed).
- **Documentation:** Copies of correspondence and working papers submitted to the Tax Office.
- **Final outcome:** Official confirmation from the Ho Chi Minh City Tax Office of the closure of SCI's Programme Office tax code.

#### 5. Duration

The assignment is expected to start immediately upon contract signing and continue until the official confirmation of tax code closure is completed and obtained. The estimated duration is 3 months – 6 months, subject to progress with the Tax Office.

## 6. Qualifications of service provider

- Certified tax consultant, auditing firm, or professional services provider with proven expertise in Vietnamese taxation.
- Demonstrated experience in handling tax code closure and PIT and other taxes reconciliation with Ho Chi Minh City Tax Office. Handled at least one tax code closure case in Vietnam within the past 5 years, tax code closure for NGO should be an advantage.
- Strong knowledge of Vietnamese tax regulations applicable to NGOs, international organizations, or foreign representative offices.
- Excellent communication and negotiation skills with government authorities. Key personnel assigned to this project must have minimum 8 years of relevant experience in tax advisory.
- Ability to provide documentation and reports in Vietnamese; capacity to communicate in English is an advantage.

## 7. Management and reporting

- The service provider will work under the supervision of SCI's Finance Director (Vietnam Country Office) or designated representative and to confirm the completion of each deliverables.
- The provider will be expected to coordinate closely with SCI's Finance and Operations teams and maintain confidentiality of all information shared.

## 8. Payment terms

- Payment will be based on deliverables and satisfactory performance, aligned with SCI's financial procedures. Payment will be made according to the following schedule:

- 30% upon approval of the inception report.
- 70% upon receipt of official tax code closure confirmation from the Tax Office

Each payment will be subject to SCI's written approval of the corresponding deliverables.

- A payment schedule will be agreed upon at the start of the contract and completion of each deliverable.





**9. Proposal requirements:** Interested service providers should submit:

- Technical proposal outlining approach and draft work plan (Detailed plan – Deliverable 1 will be completed after working with Tax Officer).
- Financial proposal with detailed cost breakdown
- Company profile and registration documents
- CVs of key personnel who will be assigned to this project
- References from at least 1 similar tax code closure case completed in the past 5 years

Service providers who have submitted company registration documents to SCI within the past 1 year do not need to submit these documents again. Instead, they can provide a written confirmation stating:

- The documents were previously submitted (mention project name/date)

All documents remain valid and unchanged. All bidders must still submit the following for this specific project:

- Technical proposal
- Financial proposal
- CVs of team members
- Other specific documents as requested

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