**APPENDIX (1)**

**Technical Specifications:**

The objective is to assist in the preparation and review of MIC2 Tax Report and annual & quarterly corporate income tax filing, in addition to the preparation of VAT Report and Tax retainer services.

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| **Requirements** | **Task** | **Due** | **Assignment Job** |
| **1** | Review of VAT and NRT returns | Upon Request |  |
| * Review of Suppliers’ invoices on which VAT is deducted to check compliance against VAT legislation requirements |
| * Review of issued invoices on which VAT is recorded to check compliance against VAT legislation requirements * Review of Suppliers’ invoices on which NRT is applied to check compliance against NRT legislation requirements |
| * Communicate the non -compliance areas identified and recommend corrective measures |
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| **2** | Annual /Quarterly VAT and NRT reporting and support |  | * Report incorrect VAT treatments |
| Adopted and advise corrective measures |
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| * Assist the company in compiling the quarterly VAT returns including a reconciliation of VAT returns with the relevant accounts on the trial balance * Completed quarterly declarations (VAT, NRT…) * Completed payment forms ,when applicable |
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| **3** | Corporate Tax Compliance service |  | * Assist in the compilation of annual income tax returns and supporting schedules to support tax filing |
| * Review the accuracy of the Tax declaration forms and ensure their agreement to the audited financial statements before submission to tax authorities |
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| * Provide MIC2 with the file of annual corporate income tax return within the set deadlines * Prepare draft corporate tax returns based on information provided by MIC2 * Prepare amended corporate tax returns to reflect adjustments when needed and approve by MIC2 * XML file to be uploaded on the company’s e-filing page * Completed annual corporate income tax * Completed payment form when applicable |
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| **4** | Continuous Support |  | * Answer MIC2's inquiries, questions, etc. and revert promptly to MIC2 Staff and Management |
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| * Provide solicited and unsolicited advice / comments / views to MIC2 Staff and Management |
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| * Attend meetings with MIC2's Management, MoT, regulators and other stakeholders |
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| * Propose Tax related transactions |
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| * Advise on Changes in Accounting Policies * Handle Objections relating to CIT,VAT,Payroll Tax and NSSF * Support MIC2 in any Audit performed relating to Tax issues |
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| **5** | Assist in Daily  Tax queries | Upon Request |  |
| Assist in Tax queries relating to : |
|  |
| * Corporate Tax |
| * Payroll Tax and social security * Tax Procedure law |
| * VAT/Stamp duty |
| * Non-resident tax |
| * Property Tax |

# Definitions and Abbreviations

* **“MIC 2”** is the company issuing the Request for Proposal (RFP)
* **“VAT ’’** is the Value Added Tax
* **“MoT”** is the Ministry of Telecommunications