**REQUEST FOR PROPOSAL (RFP):**

**TAX advisory and compliance services RFP**

**FPR-23-00003**

**MOBILE INTERIM COMPANY NO.2 S.A.L.**

**Beirut Central, touch Building, blocs B and C, Fouad Chehab Avenue, Beirut, Lebanon**

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Table of Contents

[1 Preface 3](#_Toc126676167)

[2 Project Requirements 4](#_Toc126676168)

[2.1 Scope of Work 4](#_Toc126676171)

[2.2 Bidder Documents 5](#_Toc126676172)

[2.3 Quotation scope 5](#_Toc126676173)

[3 RFP Killing Factors 5](#_Toc126676174)

[4 Rules Of The Tender 6](#_Toc126676175)

[4.1 Phase 1: Submission of Offers 6](#_Toc126676177)

[4.2 RFP Response Structure and Details 7](#_Toc126676178)

[4.3 Payment Terms: 10](#_Toc126676179)

[4.4 Bank Guaranties 11](#_Toc126676180)

[5 Appendices 11](#_Toc126676181)

[6 Terms and Conditions 11](#_Toc126676182)

[6.1 General Conditions 11](#_Toc126676183)

[6.2 Exclusion from the Tender 13](#_Toc126676184)

[6.3 Cancellation of the Tender 14](#_Toc126676185)

[6.4 Amendments and Interpretation 14](#_Toc126676186)

[6.5 Post-Selection Phase Conditions 14](#_Toc126676187)

# Preface

Mobile Interim Company No. 2 S.A.L. (Hereinafter “MIC2”) is a joint stock company registered at the Commercial Register of Beirut under No. 1000382; it is operating the Second Mobile Network in Lebanon for the benefit and for the account of the Republic of Lebanon.

In the context of operating the second mobile network in Lebanon, MIC2 has recently initiated a project aiming to purchase the Tax Advisory and Compliance services. Accordingly, MIC2 is putting the Project for Tender.

The primary objective of this RFP is to select the bidder(s) for the supply of the Tax Advisory and Compliance services as defined herein.

The key objective of this RFP is to select the bidder(s) with:

* A clear understanding of the pricing model offered by the selected bidders.
* A clear understanding of the benchmarking mechanism proposed by the selected bidders.
* A demonstration of the bidders’ qualification and ongoing commitment to MIC2.

The potential business opportunity that MIC2 is seeking out of this tender process is to select the bidder(s) that fits its requirements and that will ultimately sign with MIC2 a Contract that will govern the execution of the Project.

This tender process is subject to the provisions of Public Procurement law (PPL) no. 244 dated 19 July 2021.

Bidders receiving this Request for Proposal (RFP) are construed as having the minimum requirements in terms of necessary experience and are therefore targeted on individual criteria. Therefore, bidders are not allowed to assign this RFP or the submission of the RFP Response to any Third Party.

This tender has been prepared by MIC2 and its content is confidential and is for the exclusive use of the bidders for the purpose of this Tender exclusively. No person is authorized in connection with this tender to give any information or to make any representation.

MIC2 shall deem confidential any information it receives from the Bidders and may only disclose same to the Lebanese Ministry of Telecommunications.

MIC2 reserves the right to reject under the provisions of article 25 of Public Procurement Law no. 244 dated 19 July 2021, any submitted offer(s) or to discontinue the tender at any time and for any reason without any justification and without any liability on its part and shall not be deemed abusive in the performance of its rights.

MIC2, upon its discretionary authority, and under the provisions of the article 15 of Public Procurement Law no. 244 dated 19 July 2021, reserves the right to select different bidders to supply different parts of this RFP’s scope of work or to only select a certain number of components or a certain service out of the bidder’s offer, depending on its strategy and needs.

MIC2 reserves the right to halt the execution of this RFP at any time and in any phase, momentarily or definitely, without being liable for any compensation or indemnity to the Bidders.

**Bidders have the right to object as per article 103 of the PPL no.244/2021.**

The selected bidder(s) shall sign the attached Contract of Adherence to the RFP, otherwise it/they will be excluded from the tender and MIC2 shall retain the bid bond.

# Project Requirements

This document is distributed to bidders for the purpose of proposing a comprehensive Offer for the said services as detailed herein in the attached Appendices which constitutes altogether the entire scope of work.



## Scope of Work

Vendor(s)’s submitted proposal, documents, etc… must be in English where possible. Documents issued or requiring to be legalized by the Lebanese authorities shall be acceptable in Arabic.

Vendors are recommended to offer competitive rates on the services provided. These rates shall constitute a competitive factor in the evaluation of the Offer.

The Bidder shall provide offers to “MIC2” for the preparation and review of MIC2 Tax Audit and annual & quarterly reporting for NRT, CIT and VAT in accordance with the Law, Rules, and Regulations applying at the date of service.

The contents of this RFP represent MIC2’s requirements and instructions at the date of this document. Any changes to MIC2’s requirements and any amendment to this RFP will be notified and confirmed in writing by MIC2 to all recipients of this RFP before the closing date.

Any representations or instructions issued by MIC2 prior to the date of this RFP, whether made verbally or in writing (directly or indirectly) are expressly excluded.

## Bidder Documents

The Bidder shall have a registered Business inside Lebanon and shall provide the following documents:

* Company’s Ownership Structure, Registration Certificate, By-Laws and up-to-date commercial circular, duly certified by the Commercial Register indicating the authority of the signatory acting for and on behalf of the Bidder.
* Registration Certificate at the VAT.
* MoF Registration Certificate
* Last three (3) years Audited Financial Statements (Balance Sheet, Income Statement)
* If the same Shareholders or Partners have the authority to make decisions in respect of the activities and the business of two or more companies, we can only accept one of the companies to bid per module. Otherwise, both companies will be disqualified.

## Quotation scope

The offer shall include non-exhaustively a detailed pricing covering the scope of work mentioned in article 2.1 and all RFP appendices.

Bidder shall fill Appendix 4 (Bill of Quantity)

# RFP Killing Factors

Bidder who fail to comply with the below requirements will be automatically excluded and disqualified from the tender:

* Minimum 10 years of Tax Advisory Services and Consultancy experience in Lebanon and/or Middle East
* Minimum 10 years of experience in the Lebanese Tax Laws and Regulations
* Local team based in Lebanon and specialized in Telecom and/or technology.
* Minimum 2 References for clients with a yearly revenue exceeding $200 million, each.
* Bid Bond in the sealed technical envelope
* Any figures and/or price indicators emanating from the Technical Offer will lead into immediate disqualification of the related Bidder from the bid.
* Any company in which a shareholder/partner or manager or Board member has demonstrated any hostility or disrespect to the company or any of its managers or staff under the form of slandering or under any other form, such company shall not be accepted to participate in the Tender. If such hostility or disrespect is demonstrated after the company has submitted its proposal(s), then the company in question shall be disqualified. Non-acceptance or disqualification for the above reasons shall be without any liability to MIC2 and without any judicial action being required.
* Non-acceptance or disqualification for the above reasons shall be without any liability on MIC2 and without any judicial action being required.

# Rules Of The Tender



## Phase 1: Submission of Offers

Bidders who have received this RFP and its attachments shall submit their offers which must include detailed delivery and implementation plans:



### Bidders shall submit their Offers within a period of four (4) weeks as of the receipt of the RFP Documents.

### Delivery Time Limits are subject to MIC2’s discretion and they are not negotiable.

### All offers shall be addressed to MIC2. All offers shall be delivered to MIC2 by hand in **one anonymous sealed envelope** at the following address:

***RFP Reference: IVA-21-00001***

***RFP Name: TAX Advisory and Compliance Services RFP***

***Procurement Office***

***Att: Ms. Christelle Samra***

***Phone: +961 71 444 664***

***Mobile Interim Company No.2 S.A.L.***

***Beirut Central, Touch Building, Bloc B 8th floor,***

***Fouad Chehab Avenue, Bashoura Region,***

***Beirut, Lebanon***

### The submitted sealed envelopes should be visibly marked each with a tag such as Procurement/RFP\_Name\_Reference/Technical and Procurement/RFP\_Name\_Reference/Commercial

### RFP envelopes must be sealed with a large adhesive tape. Company stamp and signature of authorized must then follow in a way that crosses the tape.

### Prior to submitting the Offers, Bidders are entitled to submit to MIC2 all valid questions pertaining to this Tender and the submission of the Offer, within the limits set out in this clause, provided that these Questions meet the following requirements (Refer to Appendix 3)

### Questions should be submitted at most ten (10) days prior the deadline of the RFP .

#### Questions should be “serious and valid”. This means that any inquiry should be in connection with the subject of this Tender and the response to which could be of impact on the offer to be offered by the Bidder. MIC2, upon its discretionary authority shall determine if the questions are serious and valid, and subsequently whether or not a response shall be given.

#### Failure to submit serious and valid Questions will be considered as an attempt to delay the tender process and MIC2 will have the right to ignore such Questions without any justification.

#### A consolidated response to all Valid Questions will be distributed by MIC2 to the Bidders at most six (6) days prior the deadline of the RFP.

## RFP Response Structure and Details

The Offers submitted by the bidders in response to the RFP shall be structured according to MIC2’s guidelines and detailed as described by the following rules.

### **RFP Submission Structure**

It is absolutely necessary that the Response to the RFP shall be structured as detailed below:

#### The Offer shall be presented in **One anonymous sealed envelope with wide adhesive tapes** that includes one signed stamped sealed envelope for the Technical Offer and another one for the Commercial Offer, as follows:

#### **Sealed Envelope (#1) – Technical Offer:** It should contain (3) hard copies sealed and stamped including only “the Cover Page and the Technical Compliance Sheet” in **addition to the original Bid Bond**. In addition, the bidder should provide (3) soft copies on separate CDs including the complete technical Offer with the related Unpriced BoQ and the Compliance Sheet.

1. **Sealed Envelope (#2) – Commercial Offer:** It should contain (3) hard copies sealed and stamped including “the System Pricing”. Bidder shall also provide (3) soft copies on separate CD.

#### The Technical Offer and the Commercial Offer shall be structured in accordance with above Scope of Work and Appendix “Technical Specifications”.

#### Offers are to be prepared in such a manner as to provide a straightforward, concise explanation of the Bidders’ capabilities to satisfy the requirements of this RFP with regards to each item of the Scope of Work, following the proposed organization, using Word and Excel.

#### ***Any figures and/or price indicators emanating from the Technical Offer (point A above) will lead to the immediate disqualification of the related Bidder from the bid.***

#### The Offer submitted by the Bidder(s) shall list exhaustively and in full detail Products and Services as well as any other requirements needed for the installation, and acceptance of the Bidder(s) Products.

#### The Commercial Offer shall include an independent section detailing the bidder’s price for each provided service. In this section, Bidder(s) must explicitly state the price of each performed activity **The offer period shall be for six (6) months at least**.

#### Each bidders shall submit a bid bond bank guarantee amounting to /$1,000/ as per article 34 of the PPL no.244/2021 where the period of such bid bond shall exceed the Offer’s period by 28 days.

### RFP Response structure

|  |  |
| --- | --- |
| Sections | Description |
| COVER PAGE  *To be included in the Technical Response Document* | RFP subject; the name of the Bidder’s Company; P.O Box address; telephone numbers; facsimile numbers; e-mail address; name of contact person(s) authorized to make representations and send/receive notices for and on behalf of the Bidder(s). |
| TABLE OF CONTENTS  *To be included in the Technical Response Document* | Clearly identify responsive material by the following sections, sub-sections and include page numbers. |
| SECTION1: Executive Summary  *To be included in the Technical Response Document* | Brief description of the key elements of the Offer; Highlight any major areas that differentiate the Bidder’s offering from other competitors’ offerings; High Level Delivery timeframe, etc. Plans must be included. |
| SECTION2: Response to RFP  *To be included in the Technical Response Document* | Bidder’s response shall follow each stated requirement within the RFP and each item of the Scope of Work.  Response shall be divided into sub-sections, a sub-section for each item of the Scope of Work defined in Section 2 and in Appendices through a compliance response.  Bidders are kindly requested to refer to Section 4.2.3 below for the RFP response details. |
| SECTION 3: Company Documents  *To be included in the Technical*  *Response Document* | Bidder(s) should provide, as part of the Technical Offer, all the documents required in section 2.2 of the present RFP.  *PS: If any two Bidders are found to be owned by the same person(s)/entity (ies) despite having two different Commercial Circulars, MIC2 may at its sole discretion exclude one of the two or both Bidders from the Tender by giving the Bidder(s) a notice with regards to the Bidder’s exclusion.* |
| SECTION 4: System Pricing  *To be included in Commercial Offer*  (closed, sealed and stamped envelope) | Pricing to be provided in BoM in excel and pdf format.  All prices should be quoted in USD  The prices should be detailed covering all the services.  Discount percentage applicable on the project and to unit prices. However, any discount on the project will be applicable on the prices of the items and sub-items regardless of the selected parts of the offered products. |
| APPENDICES  *To be included in the Technical Response Document* | This section shall include any additional documentation such as product brochures and manuals, and other related information etc… |

### RFP Response Details

It is mandatory that the Offers include the following details:

#### The Bidder’s latest and state of the art technology, Features and Services including the CAPEX and OPEX savings, Bidder(s) roadmap, Bidder(s) multi technology, Bidder(s) offered and available features. The offered products need to be scalable and to guarantee the best efficiency and Total Cost of Ownership.

* A clear technical feedback and commitment to guarantee an intact MIC2 network availability during and after the installation
* A clear separation in the commercial offer part between the prices related to each category
* Detailed Technical Specification: Bidders are requested to provide in the technical offer the technical details of the products (specifications, dimensioning, features, optimization, etc.) including the related detailed ***Unpriced*** “Bill of Quantity” (BoQ), subject to MIC2’s right to revise this BoQ following the Final Selection Date. The technical specifications shall comply with all related international standards and the requirements detailed in this RFP. It is required that any product offered is well documented and is commercially available with full references by the time of the installation in the network. MIC2 will not accept any part of the product which is still under Research and Development
* Detailed Delivery, Implementation and Integration Plans: Bidders are requested to provide the full project delivery, implementation and integration plans, subject to MIC2’s approval
* Knowledge Transfer: Bidders shall knowledge transfer as part of the RFP response as defined in Technical Specifications (Appendix1)
* A clear Commercial offering as detailed above
* System documentation and an acceptance testing procedure
* A Description of any abbreviation and/or symbol used in the schematics, drawings and calculations
* Statement of Compliance: This statement shall answer the Technical and Commercial Requirements as stated in the attached Appendix 2. The proposed products and services’ compliance to each statement must be indicated in the following manner:
  + Fully Compliant “C1”
  + Partially Compliant “C2”
  + Non- Compliant (State Reason) “C3”

The Bidder should fill the Reference column and needs to provide in an adjacent column to the requirement in question, in case he is partially compliant, the detailed explanation of the gap between the requirement and their product or deliverable

* The addressed Bidder needs to provide the detailed specifications for each requirement, along with its detailed technical specifications.
* The Compliance requested above is mandatory. Responses without Statement of Compliance will be automatically disqualified.

#### Pricing: In reference to the terms of Clause (4.2.1.1) Point B herein above, pricing shall include the detailed price for the services to be provided.

* Supplier to submit his offer in USD to be settled in LBP at market rate on the day of payment and to have an account in Lebanon for local payments and an account abroad for settling his dues to third party vendors.

## Payment Terms:

These payment terms will be mentioned in the contract that shall be signed with the selected bidder.

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## Bank Guaranties

The Bid Bond of this RFP is ruled by the article 34 of Public Procurement Law no. 244 dated 19 July 2021 shall exceed the Offer’s period by 28 days.

# Appendices

Appendix 1 (Technical Specifications)

Appendix 2 (Bidder Questions)

Appendix 3 (Statement of Compliance)

Appendix 4 (Bill of Quantity)

Appendix 5 (Evaluation Matrix)

Appendix 6 (Contract of Adherence)

# Terms and Conditions

Here below, the general conditions are defined as well as the terms followed by MIC2 for the exclusion from and/or cancellation of the tender, along with the post-selection phase conditions.

## General Conditions

Defined below are a set of general conditions MIC2 has set for the proper and clear understanding of the responsibilities the bidders shall be informed of.

MIC2 shall not be responsible for any costs incurred by Bidders in responding to this RFP and shall not be under any obligation to any recipient whatsoever with regard to the subject matter of this RFP.

All aspects of the RFP responses provided will form the basis for the contract adopted by MIC2 and that will ultimately be signed with the selected Bidder(s) and that the responses thus need to be legally binding statements of capability and qualification. The participation in the tender constitutes a final acceptance by the bidder whom will be awarded the contract that its obligations shall not exceed those obligations arising from its technical and commercial offers. After the closing date, the contract cannot be amended.

It is the Bidder’s responsibility to ensure that all calculations forming part of its RFP response are correct at the date of submission. MIC2 is not bound to accept amendments to the Bidder’s response after the closing date.

It is the Bidder’s responsibility to ensure that a full appreciation, understanding and comprehension of the services required, stated or implicit have been achieved prior to RFP submission. No claims will be accepted for items that arise from the Bidder’s failure to meet these requirements.

By submitting a response to the RFP the Bidders agree to adhere to all the conditions laid out in this RFP and the attached appendices.

The Bidders shall submit for prior written approval from MIC2, the delivery and implementation assumption table list based on which the bidders have committed towards the delivery of the Solution and the post-integration services. MIC2 will reject any afterward claims for not listed project delivery and implementation assumptions.

By submitting a response to this RFP, the Bidders must abide to the technical requirements that are stipulated in the RFP. In other words, the Bidders, upon confirming their compliance to the technical requirements of the RFP, will incur solely ALL costs if not mentioned in their commercial offer. It is therefore the duty of the Bidders to make sure that all requirements, offered features and compliancy to technical specifications are quoted in their commercial offers.

Approval of assumptions by MIC2 shall not be construed in any way as a waiver of MIC2’s rights under this RFP and during the delivery of the project as per the contract that will ultimately be signed with the selected bidder, nor as relieving the selected bidder of the timely and satisfactory execution by the selected Bidder of its contractual obligations.

The project delivery and implementation assumptions included in the selected bidder’s RFP response, and regardless of the approval of the assumptions by MIC2, shall not serve to the selected Bidder as a justification for any delay or deficiency in the performance of its obligations under this RFP. The assumptions shall not be construed in any way as relieving the selected bidder from its full liability for any deficiency, delay, non-execution of its obligations.

By submitting a response to this RFP, the Bidder confirms that it has not:

* + Communicated to any third party the amount or approximate amount of the prices in its RFP response (except where obtaining quotations necessary for the preparation of the response or for insurance purposes where the same is carried out in accordance with the terms of any confidentiality agreement entered into by MIC2 and the Bidder);
  + Entered into any agreement or arrangement with any other person that causes that person to refrain from submitting a response to this RFP or alter the content or amount of its response;
  + Offered/paid/given/agreed to pay any sum of money or valuable consideration (directly or indirectly) to any person to do/cause to do the activities herein above in relation to a third party’s response to this RFP or proposed response; or;
  + Offered/ paid/ given/ agreed to pay any officer, employee, agent or other representative of MIC2 any gift or consideration of any kind as an inducement or bribe to influence its decision in this tendering process.

If Bidder is found (or is reasonably suspected) to be in breach of any of the above general requirements, MIC2 may cease consideration of the Bidder’s Offer (in accordance with section 5.2.4 of this document), or if bidder is already selected, an immediate termination to the Contract will be done on the full responsibility of the Bidder, such termination being without prejudice to any other remedies which may be available to MIC2.

## Exclusion from the Tender

MIC2 defines below a set of key rules for the exclusion of any Bidder from the tender. These rules shall be not questionable at any point or for any case.

If any two Bidders are found to be owned by the same person(s)/entity(ies) despite having two different Commercial Circulars, MIC2 may at its sole discretion exclude one of the two or both Bidders from the Tender by giving the Bidder(s) a notice with regards to the Bidder’s exclusion.

MIC2 reserves the right to disqualify any Bidder at any time during the selection process as per the provisions of the PPL no. 244/2021, without any liability on its part and without being deemed abusive in the performance of its rights.

Failure to respond in the required manner or by the due date could lead to the Bidder’s Offer being excluded.

Immediate disqualification of the Bidder in case any commercial offer, prices or additional discounts are provided by any means (email, envelope, etc…) after the submission of the RFP responses, unless officially requested by MIC2. Therefore it is the Bidder duty to provide the best commercial offer along with any discount in their RFP commercial response.

Failure to comply with the timelines specified in this tender process and in the RFP in general, will lead to exclusion of the Bidder from the tender on the Bidder’s full responsibility.

Breach of confidentiality obligation with regards to this RFP and tender directly or indirectly will lead to immediate exclusion of the RFP.

If a Bidder is in breach of one or more of the tender process rules, terms and conditions, MIC2 may at its sole discretion exclude the Bidder of the tender by giving the Bidder a notice with regards to the Bidder’s exclusion.

## Cancellation of the Tender

MIC2 is entitled to cancel the tender with immediate effect under the provisions of article 25 of the PPL no.244/2021 without any indemnity or justification due to the Bidder(s) as a result of this cancellation. The Bidder(s) is then solely responsible for all expenses incurred for the purpose of this tender.

## Amendments and Interpretation

MIC2 can at any stage modify or add any terms to this RFP in the form of written addendum issued to all recipients.

MIC2 reserves the right at its sole discretion, and as it deems appropriate, to modify at any time, any of the terms and conditions set herein without justification, including but not limited to the following:

* To take any action, including the delivery of supplemental information in respect to this RFP, in order to meet the objectives of the project.
* To suspend the tender process at any time and for any reason without any justification or compensation whatsoever.
* To extend the deadlines at MIC2’s sole discretion, however, this clause shall not be construed in any way as providing the Bidders the right to request the extension of any of the deadlines stated herein for whatsoever reason.

MIC2 shall give written notice of any addendum issued to all recipients of this RFP. However, MIC2 shall not be responsible for any Bidder’s failure to receive any addendum. It is the Bidder’s sole responsibility to ascertain prior to submittal, that any addendum issued to this RFP has been received.

No verbal changes or interpretations of the provisions contained in this RFP will be valid or binding on MIC2. Written addendum will be issued, by MIC2, when changes, clarifications, or amendments to the RFP are deemed necessary.

## Post-Selection Phase Conditions

MIC2 defines below a set of post-phase selection conditions that the Bidder(s) needs to be aware of for the proper understanding of its responsibilities:

This RFP is not an offer to enter into an agreement with any party, but rather a request to receive offers from bidders interested in providing the products and/or services outlined in the attached Appendices hereinafter. Such offers shall be considered and treated by MIC2 as offers with commitment to enter into an agreement if approved by MIC2 as per the terms and conditions defined by the PPL no.244/2021. MIC2 may reject all offers, in whole or in part, and/or enter into negotiations with any party to provide such products and/or services.

The Offer submitted by the selected bidder is for the selected bidder an offer with commitment. Thus, the bidder’s offer shall remain open for a minimum period of six (6) months from the Final Selection Date and should not be withdrawn if the six (6) months period expires during negotiations between Selected Bidder and MIC2 (if any) or between MIC2 and the Republic of Lebanon.

Whereas the selected bidder acknowledges having been notified about the technical requirements (Appendix 1), bidder shall be fully and solely responsible to integrate the new systems into the operational network in a way that ensures no intact on the stability and continuity of the network

The bidder(s) undertakes to use all needed endeavours, experience and resources for the deployment, execution, and field support of this project. This must be reflected on the qualifications and skills of its team and the activities, processes, reporting, management, performance, etc… of the project.

Selected supplier shall sign a contract submitted by MIC2 related to the business, otherwise MIC2 has the right to contract any other supplier without being held liable in anyway.