**SERVICE CONTRACT NOTICE**

**Provision of services for Tax expert to verify collected data on para-fiscal charges  
Location -** North Macedonia

**1. Reference**

03-162/01 IPA/2020/ 420-727/02

**2. Procedure**

Simplified

**3. Programme title**

IPA Civil Society Facility & Media Programme 2018-2019,Support to Civil Society Networks/Platforms in the Republic of North Macedonia - FISCAST Network - Enhancing dialogue for higher municipal financial transparency, with focus on parafiscal charges

**4. Financing**

The project is co-financed by the European Union, in accordance with the rules of IPA Civil Society Facility & Media Programme 2018-2019.

The project is co-financed by Finance Think - Economic Research and Policy Institute Skopje; Agora - Center for promotion of civic values Skopje; Association for rural development LAG Agro Leader and Association for economic and political research and analysis Kvantum Prima Kavadarci.

Budget line:

5.2.4. Expert on taxes to verify collected data

**5. Contracting authority**

Finance Think - Economic Research and Policy Institute, Skopje

str. Frederik Shopen 1/2, 1000 Skopje, North Macedonia

**CONTRACT SPECIFICATION**

**6. Nature of contract**

Global price

**7. Contract description**

The main objective of the contract is engaging a tax expert that will assist the process of selection of para-fiscal charges, through identifying criteria, preparing a questionnaire for mapping the para-fiscal charges at local level and filtering collected data based on developed criteria. Main activities of the expert include:

* to identify criteria for selection of parafiscal charges, based on the literature, experience from other country, Laws, etc.
* - to design questionnaire with pre-defined question survey to identify the parafiscal charges with all attributes at local level
* - Filtering collected data[[1]](#footnote-1) and final selection of parafiscal charges based on defined criteria

The main expected outputs are:

* - Defined criteria for selection of parafiscal charges
* - Designed questionnaire with pre-defined question survey
* - List of parafiscal charges for 21 Municipalities

**8. Number and titles of lots**

One lot only

**9. Maximum budget**

**One lot only - 3.750** EUR

**CONDITIONS OF PARTICIPATION**

**10. Eligibility**

Participation is open to all natural persons who satisfy the eligibility criteria noted in point 16.

**11. Number of tenders**

No more than one tender can be submitted by a person. In the event that a person submits more than one tender, all tenders in which that person has participated will be excluded.

**12. Grounds for exclusion**

As part of the tender, tenderers must submit a signed declaration, included in the tender form, to the effect that they are not in any of the exclusion situations listed in Section 2.6.10.1. of the practical guide.

Tenderer included in the lists of EU restrictive measures (see Section 2.4. of the PRAG) at the moment of the award decision cannot be awarded the contract.

**13. Sub-contracting**

Subcontracting is not allowed.

**PROVISIONAL TIMETABLE**

**14. Provisional commencement date of the contract**

01.06.2021

**15. Implementation period of the tasks**

Until 30.11.2021

**SELECTION AND AWARD CRITERIA**

**16. Selection criteria**

The following selection criteria will be applied to the tenderers.

1. **Qualifications and skills**

* Bachelor’s degree in the field of economics, higher degrees are advantage
* Formal or informal training in the field of taxes, financial standards and/or para-fiscal charges

2) **General professional experience of the tenderer**

* At least 10 (ten) years working experiences in the fields related to this contract.
* the tenderer is currently working/has worked during the past 3 years with at least two collaborators in fields (tax, finance, tax regulation, budgeting, etc) related to this contract.

1. **Specific professional experience of the tenderer**

* Experience for preparing questionnaire and regulation review
* Experience for tailored approach (applying rules/criteria at individual client, case and/or municipality requirements)

Previous experience which would have led to breach of contract and termination by a contracting authority shall not be used as reference. This is also applicable concerning the previous experience of experts required under a fee-based service contract.

**17. Award criteria**

Best price-quality ratio.

**TENDERING**

**18. Deadline for submission of tenders**

The deadline for submission of tenders is specified in point 8 of the instruction to tenderers.

**19. Tender format and details to be provided**

**Tenders must be submitted using the standard tender form** for simplified procedures, the format and instructions of which must be strictly observed. The tender form is available from the following internet address: <http://ec.europa.eu/europeaid/prag/annexes.do?group=B> , under the zip file called Simplified Tender dossier.

The tender must be accompanied by a declaration on honour on exclusion and selection criteria using the template available from the following Internet address:

<http://ec.europa.eu/europeaid/prag/annexes.do?chapterTitleCode=A>

Any additional documentation (brochure, letter, etc.) sent with a tender will not be taken into consideration.

**20. How tenders may be submitted**

Tenders must be submitted in English exclusively to the contracting authority, using the means specified in point 8 of the instructions to tenderers.

**Tenders submitted by any other means will not be considered.**

By submitting a tender tenderers accept to receive notification of the outcome of the procedure by electronic means.

**21. Alteration or withdrawal of tenders**

Tenderers may alter or withdraw their tenders by written notification prior to the deadline for submission of tenders. No tender may be altered after this deadline.

Any such notification of alteration or withdrawal shall be prepared and submitted in accordance with point 9 of the instructions to tenderers. The outer envelope (and the relevant inner envelope if used) must be marked ‘Alteration’ or ‘Withdrawal’ as appropriate.

**22. Operational language**

All written communications for this tender procedure and contract must be in English or Macedonian language.

**23. Legal basis**

Regulation(EU) No 236/2014 of the European Parliament and of the Council of 11 March 2014 laying down common rules and procedures for the implementation of the Union's instruments for financing external action and Regulation (EU) N231/2014 of the European Parliament and of the Council of 11 March 2014 establishing an Instrument for Pre-accession Assistance (IPA II), (OJ L 77, 15 March 2014).

**24. Additional information**

Financial data to be provided by the candidate in the standard application form must be expressed in EUR. If applicable, where a candidate refers to amounts originally expressed in a different currency, the conversion to EUR shall be made in accordance with the InforEuro exchange rate of 04.2021, which can be found at the following address: <http://ec.europa.eu/budget/graphs/inforeuro.html>.

PUBLICATION REFERENCE: 03-162/01 IPA/2020/ 420-727/02

When submitting their tenders, tenderers must follow all instructions, forms, terms of reference, contract provisions and specifications contained in this tender dossier. Failure to submit a tender containing all the required information and documentation within the deadline specified may lead to the rejection of the tender.

These instructions set out the rules for submitting and selecting tenders. They apply to this call for tenders, in conformity with the practical guide, (available on the internet at this address: <http://ec.europa.eu/europeaid/prag/document.do>).

1. **Services to be provided**

The services required by the contracting authority are described in the terms of reference. They are set out in Annex II to the draft contract, which forms Part B of this tender dossier.

1. **Timetable**

|  |  |  |
| --- | --- | --- |
|  | **DATE** | **TIME\*** |
| **Deadline for requesting clarification from the contracting authority** | 10.05.2021 | 16:00 |
| **Last date for the contracting authority to issue clarification** | 15.05.2021 | - |
| **Deadline for submitting tenders** | 28.05.2021 | 16:00 |
| **Completion date for evaluating technical offers** | 30.05.2021 | - |
| **Notification of award** | 31.05.2021 | - |
| **Contract signature** | 01.06.2021 | - |
| **Start date** | 01.06.2021 | - |

**\* All times are in the time zone of the country of the contracting authority****Provisional date**

1. **Participation, experts and subcontracting**
2. Participation in this tender procedure is publicly open . For the eligibility, please see point 10 of the contract notice.
3. Natural or legal persons are not entitled to participate in this tender procedure or be awarded a contract if they are in any of the situations mentioned in Sections 2.4. (EU restrictive measures), 2.6.10.1.1 (exclusion criteria) or 2.6.10.1.2. (rejection from a procedure) of the **practical guide**. Should they be in one of these situations, their tender will be considered either unsuitable or irregular.
4. In the cases listed in Section 2.6.10.1.1. of the **practical guide** tenderers may be excluded from EU financed procedures and be subject to financial penalties up to 10 % of the total value of the contract in accordance with the Financial Regulation in force. This information may be published on the Commission website in accordance with the Financial Regulation in force.
5. **Content of tenders**

## Offers, all correspondence and documents related to the tender exchanged by the tenderer and the contracting authority must be written in English or Macedonian.

## Supporting documents and printed literature furnished by the tenderer may be in another official language of the EU. For the purposes of interpreting the tender, the language of the procedure has precedence.

The tender must include a technical offer and a financial offer, which must be submitted in separate envelopes (see clause 8). Each technical offer and financial offer must contain one original, clearly marked **“Original”**, and 2 copies, each marked **“Copy”**. Failure to fulfil the requirements in clauses 4.1, 4.2 and 8 will constitute an irregularity and may result in rejection of the tender.

**4.1. Technical offer**

The Technical offer must include the following documents:

1. **Tender submission form** (see Part D of this tender dossier) including:
2. Signed statements of exclusivity and availability (using the template included with the tender submission form), one for each key expert, the purpose of which are as follows:

* The key experts must not be part of any other tender submitted for this tender procedure. They must therefore commit themselves exclusively to the tenderer.
* He/she must also undertake to be available, able and willing to work for the whole period scheduled for his/her input to implement the tasks set out in the terms of reference and/or in the organisation and methodology.

1. A signed **declaration** together with a signed "Declaration on honour on exclusion criteria and selection criteria" from each legal entity identified in the tender submission form and from each sub-contractor and/or capacity providing entity, using the format attached to the tender submission form.
2. **Organisation and methodology** (will become Annex III to the contract), to be drawn up by the tenderer using the format in Annex III to the draft contract.

The ‘Estimated number of working days’ worksheet (in the budget breakdown spreadsheet for Annex V) must be included in the organisation and methodology.

The contracting authority may waive the obligation of any candidate or tenderer to submit the documentary evidence referred to above if such evidence has already been submitted for the purposes of another procurement procedure, provided that the issue date of the documents does not exceed one year and that they are still valid. In this case, the candidate or tenderer must declare on his/her honour that the documentary evidence has already been provided in a previous procurement procedure and confirm that his/her situation has not changed.

1. **A CV and list of reference**

The CV should be no longer than 3 pages and only one CV must be provided for each position identified in the terms of reference. In case of CVs longer than 3 pages, only the first 3 pages will be taken into account. Only the work experience mentioned in the CV will be considered by the evaluation committee. Non-key experts CVs are not necessary.

The qualifications and experience must clearly match the profiles indicated in the terms of reference. If an expert does not meet the minimum requirements for each evaluation criterion (i.e. qualification and skills, general professional experience and specific professional experience), he/she must be rejected. In such case the entire tender shall be rejected.

Tenderers are reminded that the provision of false information in this tender procedure may lead to the rejection of their tender and to their exclusion from EU-funded procedures and contracts.

**4.2. Financial offer**

The financial offer must be presented as an amount in Euro and must be submitted using the template for the global-price version of Annex V to part B of this tender dossier. The electronic version of this document ‘B8 — Budget for a global-price contract’ can be found on the website:

<http://ec.europa.eu/europeaid/prag/document.do>.

The electronic version of the financial offer must be included with the printed version in the separate envelope in which the financial offer is submitted. If there are any discrepancies between the electronic version and the original, printed version, the latter will have precedence. Note that a schedule based on the ‘Estimated number of working days’ worksheet within this spreadsheet must be included as part of the organisation and methodology in the technical offer.

Tenderers are reminded that the maximum budget available for this contract, as stated in the contract notice, is EUR 3.750. Payments under this contract will be made in the MKD.

The applicable tax and customs arrangements are as follows.

Exemption of taxes

There is no (full or partial) tax exemption agreement between the European Commission and Republic of North Macedonia.

1. **Variant solutions**

Tenderers are not authorised to tender for a variant in addition to this tender.

1. **Period during which tenders are binding**

Tenderers are bound by their tenders for 90 days after the deadline for submitting tenders or until they have been notified of non-award.

The selected tenderer must maintain its tender for a further 60 days. This 60-day period is added to the validity period irrespective of the date of notification. This period can be further extended when the contracting authority is required to obtain the recommendation of the panel referred to in Section 2.6.10.1.1 of the practical guide, up to the adoption of that recommendation.

1. **Additional information before the deadline for submitting tenders**

The tender dossier should be clear enough to avoid candidates having to request additional information during the procedure. If the contracting authority, either on its own initiative or in response to a request from a tenderer, provides additional information on the tender dossier, it must send such information in writing to all the tenderers at the same time.

Tenderers may submit questions at the following e-mail: nabavki@financethink.mk up to 10.05.2021. Specifying the publication reference and the contract title.

The contracting authority has no obligation to provide clarification after this date.

Any tenderer seeking to arrange individual meetings with the contracting authority concerning this contract during the tender period may be excluded from the tender procedure.

No information meeting or site visit is foreseen.

1. **Submission of tenders**

Tenders must be sent to the contracting authority before 28.05.2021, 16:00. They must include the requested documents in clause 4 above and be sent:

1. **EITHER** by post or by courier service, in which case the evidence shall be constituted by the postmark or the date of the deposit slip[[2]](#footnote-2), to:

Finance Think - Economic Research and Policy Institute, Skopje

str. Frederik Shopen 1/2, 1000 Skopje, North Macedonia

1. **OR** **hand delivered** by the participant in person or by an agent **directly** to the premises of the contracting authority in return for a **signed and dated receipt**, in which case the evidence shall be constituted by this acknowledgement of receipt, to:

Finance Think - Economic Research and Policy Institute, Skopje

str. Frederik Shopen 1/2, 1000 Skopje, North Macedonia

1. The contracting authority may, for reasons of administrative efficiency, reject any application or tender submitted on time to the postal service but received, for any reason beyond the contracting authority's control, after the effective date of approval of the short-list report or of the evaluation report, if accepting applications or tenders that were submitted on time but arrived late would considerably delay the evaluation procedure or jeopardise decisions already taken and notified.

Tenders must be submitted using the double envelope system, i.e. in an outer parcel or envelope containing two separate, sealed envelopes, one bearing the words ‘**Envelope A — Technical offer’** and the other ‘**Envelope B — Financial offer’**. All parts of the tender other than the financial offer must be submitted in Envelope A (i.e. including the tender submission form, statements of exclusivity and availability of the key experts and declarations).

The outer envelope should provide the following information:

1. the address for submitting tenders indicated above;
2. the reference code of the tender procedure (i.e. 03-162/01 IPA/2020/ 420-727/02);
3. the words ‘Not to be opened before the tender-opening session’ and „ Да не се отвара пред официјалното отварање на понудите “;
4. the name of the tenderer.
5. **Amending or withdrawing tenders**

Tenderers may amend or withdraw their tenders by written notification prior to the deadline for submitting tenders. Tenders may not be amended after this deadline.

Any such notification of amendment or withdrawal must be prepared and submitted in accordance with clause 8. The outer envelope (and the relevant inner envelope) must be marked ‘Amendment’ or ‘Withdrawal’ as appropriate.

1. **Costs for preparing tenders**

No costs incurred by the tenderer in preparing and submitting the tender are reimbursable. All such costs must be borne by the tenderer, including the cost of interviewing proposed experts.

1. **Ownership of tenders**

The contracting authority retains ownership of all tenders received under this tendering procedure. Consequently, tenderers do not have the right to have their tenders returned to them.

1. **Evaluation of tenders**

**12.1. Evaluation of technical offers**

The quality of each technical offer will be evaluated in accordance with the award criteria and the weighting detailed in the evaluation grid in Part C of this tender dossier. No other award criteria will be used. The award criteria will be examined in accordance with the requirements indicated in the terms of reference.

The evaluation of the technical offers will follow the procedures set out in Section 3.4.10.3 of the practical guide (available on the internet at: <http://ec.europa.eu/europeaid/prag/document.do> ).

**12.1.1. Interviews**

No interviews are foreseen.

**12.2. Evaluation of financial offers**

Upon completion of the technical evaluation, the envelopes containing the financial offers for tenders that were not eliminated during the technical evaluation will be opened (i.e. those with an average score of 75 points or more). Tenders exceeding the maximum budget available for the contract are unacceptable and will be eliminated.

**12.3. Choice of selected tenderer**

The best price-quality ratio is established by weighing technical quality against price on an 80/20 basis.

**12.4. Confidentiality**

The entire evaluation procedure is confidential, subject to the contracting authority’s legislation on access to documents. The evaluation committee’s decisions are collective and its deliberations are held in closed session. The members of the evaluation committee are bound to secrecy. The evaluation reports and written records are for official use only and may be communicated neither to the tenderers nor to any party other than the contracting authority, the European Commission, the European Anti-Fraud Office and the European Court of Auditors.

1. **Ethics clauses and code of conduct**

a) Absence of conflict of interest

The tenderer must not be affected by any conflict of interest and must have no equivalent relation in that respect with other tenderers or parties involved in the project. Any attempt by a tenderer to obtain confidential information, enter into unlawful agreements with competitors or influence the evaluation committee or the contracting authority during the process of examining, clarifying, evaluating and comparing tenders will lead to the rejection of its tender and may result in administrative penalties according to the Financial Regulation in force.

b) Respect for human rights as well as environmental legislation and core labour standards

The tenderer and its staff must comply with human rights and applicable data protection rules. In particular and in accordance with the applicable basic act, tenderers and applicants who have been awarded contracts must comply with the environmental legislation including multilateral environmental agreements, and with the core labour standards as applicable and as defined in the relevant International Labour Organisation conventions (such as the conventions on freedom of association and collective bargaining; elimination of forced and compulsory labour; abolition of child labour).

**Zero tolerance for sexual exploitation, abuse and harassment:**

The European Commission applies a policy of 'zero tolerance' in relation to all wrongful conduct which has an impact on the professional credibility of the tenderer.

Physical abuse or punishment, or threats of physical abuse, sexual abuse or exploitation, harassment and verbal abuse, as well as other forms of intimidation shall be prohibited.

c) Anti-corruption and anti-bribery

The tenderer shall comply with all applicable laws and regulations and codes relating to anti-bribery and anti-corruption. The European Commission reserves the right to suspend or cancel project financing if corrupt practices of any kind are discovered at any stage of the award process or during the execution of a contract and if the contracting authority fails to take all appropriate measures to remedy the situation. For the purposes of this provision, ‘corrupt practices’ are the offer of a bribe, gift, gratuity or commission to any person as an inducement or reward for performing or refraining from any act relating to the award of a contract or execution of a contract already concluded with the contracting authority.

d) Unusual commercial expenses

Tenders will be rejected or contracts terminated if it emerges that the award or execution of a contract has given rise to unusual commercial expenses. Such unusual commercial expenses are commissions not mentioned in the main contract or not stemming from a properly concluded contract referring to the main contract, commissions not paid in return for any actual and legitimate service, commissions remitted to a tax haven, commissions paid to a payee who is not clearly identified or commissions paid to a company which has every appearance of being a front company.

Contractors found to have paid unusual commercial expenses on projects funded by the European Union are liable, depending on the seriousness of the facts observed, to have their contracts terminated or to be permanently excluded from receiving EU funds

e) Breach of obligations, irregularities or fraud

The contracting authority reserves the right to suspend or cancel the procedure, where the award procedure proves to have been subject to breach of obligations, irregularities or fraud. If breach of obligations, irregularities or fraud are discovered after the award of the contract, the contracting authority may refrain from concluding the contract.

**14. Signature of contract(s)**

**14.1. Notification of award**

The successful tenderer will be informed in writing that its tender has been accepted.

**14.2. Signature of the contract(s)**

Within 30 days of receipt of the contract already signed by the contracting authority, the selected tenderer shall sign and date the contract and return it to the contracting authority.

Failure of the selected tenderer to comply with this requirement may constitute grounds for annulling the decision to award the contract. In this event, the contracting authority may award the tender to another tenderer or cancel the tender procedure.

The other tenderers will, at the same time as the notification of award is submitted, be informed that their tenders were not retained, by electronic means or standard letter, including an indication of the relative weaknesses of their tender by way of a comparative table of the scores for the winning tender and the unsuccessful tender. The second best tenderer is informed of the notification of award to the successful tenderer with the reservation of the possibility to receive a notification of award in case of inability to sign the contract with the first ranked tenderer. The validity of the offer of the second best tenderer will be kept. The second tenderer may refuse the award of the contract if, when receiving a notification of award, the 90 days of validity of their tender has expired.

The contracting authority will furthermore, at the same time, also inform the remaining unsuccessful tenderers of the outcome of the procurement procedure and, as a consequence of these letters, the validity of their offers shall not be retained.

**15. Cancellation of the tender procedure**

In the event of cancellation of the tender procedure, the contracting authority will notify tenderers of the cancellation. If the tender procedure is cancelled before the outer envelope of any tender has been opened, the unopened and sealed envelopes will be returned to the tenderers.

Cancellation may occur, for example, where:

* the tender procedure has been unsuccessful, i.e. no suitable, qualitatively or financially acceptable tender has been received or there is no valid response at all;
* there are fundamental changes to the economic or technical data of the project;
* exceptional circumstances or force majeure render normal performance of the contract impossible;
* all technically acceptable tenders exceed the financial resources available;
* there have been breach of obligations, irregularities or frauds in the procedure, in particular if they have prevented fair competition;
* the award is not in compliance with sound financial management, i.e. does not respect the principles of economy, efficiency and effectiveness (e.g. the price proposed by the tenderer to whom the contract is to be awarded is objectively disproportionate with regard to the price of the market).

In no event shall the contracting authority be liable for any damages whatsoever including, without limitation, damages for loss of profits, in any way connected with the cancellation of a tender procedure, even if the contracting authority has been advised of the possibility of damages. The publication of a contract notice does not commit the contracting authority to implement the programme or project announced.

**16. Appeals**

Tenderers believing that they have been harmed by an error or irregularity during the award process may file a complaint. See Section 2.12. of the practical guide.

**17. Data Protection**

Processing of personal data related to this tender procedure by the contracting authority takes place in accordance with the national legislation of the state of the contracting authority and with the provisions of the respective financing agreement.

The tender procedure and the contract relate to an external action funded by the EU, represented by the European Commission. If processing your reply to the invitation to tender involves transfer of personal data (such as names, contact details and CVs) to the European Commission, they will be processed solely for the purposes of the monitoring of the procurement procedure and of the implementation of the contract by the Commission, for the latter to comply with its obligations under the applicable legislative framework and under the financing agreement concluded between the EU and the Partner Country without prejudice to possible transmission to the bodies in charge of monitoring or inspection tasks in application of EU law.

Details concerning processing of your personal data by the Commission are available on the privacy statement at:

<http://ec.europa.eu/europeaid/prag/annexes.do?chapterTitleCode=A>

In cases where you are processing personal data in the context of participation to a tender (e.g. CVs of both key and technical experts) and/or implementation of a contract (e.g. replacement of experts) you shall accordingly inform the data subjects of the possible transmission of their data to EU institutions and bodies and communicate the above mentioned privacy statement to them.

**18. Early detection and exclusion system**

The tenderers and, if they are legal entities, persons who have powers of representation, decision-making or control over them, are informed that, should they be in one of the situations of early detection or exclusion, their personal details (name, given name if natural person, address, legal form and name and given name of the persons with powers of representation, decision-making or control, if legal person) may be registered in the early detection and exclusion system, and communicated to the persons and entities concerned in relation to the award or the execution of a procurement contract.

For more information, you may consult the privacy statement available on <http://ec.europa.eu/budget/explained/management/protecting/protect_en.cfm>

1. Finance Think, Lag Agro Lider and Kvantum Prima are responsible for data collection. [↑](#footnote-ref-1)
2. It is recommended to use registered mail in case the postmark would not be readable. [↑](#footnote-ref-2)