



**BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY
SERVICES**

PROCUREMENT REFERENCE No: 16-25

**INVITATION TO COMPETITIVE BIDDING TENDER DOMESTIC
(CBTD) 16-25**

PROVISION OF TAX ADVISORY SERVICES

Tender Closing Date: 27 March 2025



Standard Bidding Document for Tax Advisory Services

Procurement Reference No: CBTD 16-25

Procuring Entity: TelOne Zimbabwe

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES
PROCUREMENT REFERENCE NO: 03-25

Table of Contents

Part 1: Bidding Procedures

Part 2: Statement of Requirements

Part 3: Contract

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 1 BIDDING PROCEDURES

PART 1: BIDDING PROCEDURES

References:

References to the Act are to the Public Procurement and Disposal of Public Assets Act [*Chapter22:23*] and references to the Regulations are to the Public Procurement and Disposal of Public Assets (General) Regulations (Statutory Instrument No. 5 of 2018). The terms and requirements in the Act and Regulations govern the submission of Bids and should be read by all Bidders.

Scope of Work

To offer services in the following areas

- Representation at the Zimbabwe Revenue Authority during audits and inquiries
- On call assistance on any tax matter
- Tax Health checks
- Drawing up and advice of tax implications of contracts and agreements of local and foreign suppliers
- Conduct tax training
- Tax advice and tax planning tips
- Interpretation of existing and new legislation
- Identification of any breaches, remedies and any system improvements as maybe required
- Advising on tax strategies to minimize tax liabilities

Tax heads to be covered include the following:

- Value Added Tax
- Pay as You Earn
- Withholding Taxes
- Corporate Taxes
- Special Excise Duty on Airtime
- Customs and Excise Duty
- Non-resident taxes
- VAT on Imported Services
- Transfer Pricing
- Capital Gains Tax
- Other taxes affecting TelOne

Procurement Reference Number: CBTD 16-25

Preparation of Bids

You are requested to bid for the supply of the services specified in the Statement of Requirements below, by completing and returning the following documentation:

1. the Bid Submission Sheet in this Part;
2. the Statement of Requirements in Part 2;
3. a copy of every document necessary to demonstrate eligibility in terms of section 28 (1) of the Regulations;
4. Supplier Registration number showing that you are registered with the Procurement Regulatory Authority of Zimbabwe;
5. A copy of:

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 1 BIDDING PROCEDURES

- i. Completed bid security declaration
- ii. Certificate of Incorporation
- iii. Comprehensive company profile
- iv. CR14 showing full names and ID numbers of Directors
- v. Current Tax Clearance Certificate
- vi. Proof of PRAZ registration
- vii. Validity period of tender of 60 days (Bidders must state)

Failure to comply with the above documents will lead to automatic disqualification.

You are advised to carefully read the complete Bidding Document, as well as the General Conditions of Contract which are available on the Authority's website, before preparing your Bid. Part 3: Contract is provided not for completion at this stage but to enable Bidders to note the Contract terms they will enter into if their Bid is successful.

The standard forms in this document may be retyped for completion but the Bidder is responsible for their accurate reproduction. All pages of the Bid must be clearly marked with the Procurement Reference Number above and the Bidder's name and any reference number.

Number of bids allowed

No Bidder may submit more than one bid, either individually or as a joint venture partner in another Bid, except as a subcontractor. Where the procurement is divided into lots and packages, only one Bid can be submitted. A conflict of interest will be deemed to arise if bids are received from more than one Bidder owned, directly or indirectly, by the same person.

Clarification

Clarification of the bidding document may be requested in writing by any Bidder before Thursday 13 March 2025 and should be sent to:

The Procurement Management Unit Head
TelOne
P O Box CY331, Causeway, Harare, Zimbabwe Fax:
263 24 2795499

Email-; Judith.meki@telone.co.zw; cladios.chenga@telone.co.zw; desire.tavarwisa@telone.co.zw and procurement@telone.co.zw.

Validity of Bids

The minimum period for which the Bidder's bid must remain valid is 60 days from the deadline for the submission of bids.

Submission of Bids

Bids must be submitted in writing in a sealed envelope to the address below, no later than the date and time of the deadline below. It is the Bidder's responsibility to ensure that they receive a receipt confirming submission of their bid that has correct details of the Bidder and the number of the Bid.

The Bidder must mark the envelope with the Bidder's name and address and the Procurement Reference Number.

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 1 BIDDING PROCEDURES

The bidder must submit one (1) original and two (2) copies of the tender document clearly marked as “original” and “copy”. In the event of any discrepancy between them, the original shall govern. The original and all copies of the tender shall be typed or written in indelible ink and shall be signed by the bidder or a person/persons duly authorized to bind the bidder to the contract.

Late bids will be rejected. The Procuring Entity reserves the right to extend the bid submission deadline but will notify all potential bidders who have collected the bidding documents of the amended bid submission deadline.

Date of deadline: 27 March 2025 **Deadline Time:** 11.00hrs (Zim Time)

Submission address: The Procurement Management Executive, Tel-One (Pvt) Ltd, 8th Floor, Runhare House, 107 Kwame Nkrumah Ave, HARARE, ZIMBABWE

Means of acceptance: The tender shall be enclosed in an envelope which shall be sealed and marked on the outside with the advertised tender number, description, closing date and time and must be hand delivered to the above stated address. Tender submission by Tele-fax/email shall not be accepted save for issue of queries.

Bid opening

Bidders and their representatives may witness the opening of bids online, which will take place through ZOOM/Google meet on Thursday 27 March 2025 at 1100hrs (Zimbabwe time). The joining link will be provided in due course.

Withdrawal, amendment or modification of Bids

A Bidder may withdraw, substitute, or modify its Bid after it has been submitted by sending a written notice, duly signed by an authorized representative. However, no Bid may be withdrawn, substituted, or modified in the interval between the deadline for submission of Bids and the expiration of the period of Bid validity specified by the Bidder or any extension of that period.

Delivery Requirements

The delivery period required (from the date of contract signing) and the final destination for delivery are as indicated in the Delivery Schedule in Part 2.

Bid Prices and Discounts

The prices and discounts quoted by the Bidder in the Bid Submission Form and in the Price Schedules must conform to the requirements specified below.

Prices must be quoted as specified in the Price Schedule included in Part 2 Statement of Requirements. In quoting prices, the Bidder is free to use transportation through carriers registered in any eligible country and similarly may obtain insurance services from any eligible country. Prices quoted must include the following costs and components: (a) For Services

- (i) the price of the Services and the cost of delivery to the final destination, including the relevant INCOTERM, as stated in the Delivery Schedule;
- (ii) the custom duties to be paid on the Services on entry in Zimbabwe, if not already included;
- (iii) Any other applicable import taxes;
- (iv) any sales and other taxes due within Zimbabwe which will be payable on the Services, if not already included;

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 1 BIDDING PROCEDURES

(v) any rebate or mark-up of the local agent or representative.

(b) for Related Services, (other than inland transportation and other services required to convey the Services to their final destination), whenever such Related Services are specified in the Schedule of Requirements:

the price of each item comprising the Related Services (inclusive of any applicable taxes).

Any bid not accompanied by a Bid Security where this is a requirement of bidding, will be rejected by the Procuring Entity as non-responsive.

The Bid Security of a Joint Venture (JV) must be in the name of the JV that submits the Bid. If the JV has not been legally constituted at the time of bidding, the Bid Security must be in the names of all intended partners.

Evaluation of Bids

Bids will be evaluated using the following methodology:

1. **Preliminary evaluation** to confirm that all documents required have been provided, to confirm the eligibility of Bidders in terms of section 28 (1) of the Regulations and to confirm that the Bid is administratively compliant in terms of section 28 (2) of the Regulations.

Preliminary Tender Requirements	Bidder Compliancy Status		
	Bidder 1	Bidder 2	Bidder 3
i. Signed Bid declaration - Annex E			
ii. Price Validity period which is 60 days (bidders should state)			
iii. Current Tax Clearance Certificate			
iv. Copy of CR6 showing Company Directors full names			
v. Detailed company profile			
vi. Certificate of Incorporation or equivalent registration in the country of residence			
vii. Signed bid submission sheet (annexure A)			

FAILURE TO COMPLY WITH MANDATORY REQUIREMENTS AS PER THE ABOVE WILL LEAD TO AUTOMATIC DISQUALIFICATION.

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 1 BIDDING PROCEDURES

2. Technical evaluation

The technical evaluation shall consider bidder's compliance with the technical specifications of the tender. The technical specifications of the project are broken down into technical components which have been allocated maximum possible points as indicated in table below. Points in respect of the bidder's submission shall be awarded out of the maximum possible points indicated for each component in the table below:

ATTRIBUTE	MINIMUM REQUIREMENTS	POSSIBLE SCORE (POINTS)	ACTUAL WEIGHTED SCORE
1. TEAM LEADER			
1.1 Educational/Professional Qualifications	Relevant degree in Taxation, Accounting, or an equivalent qualification, to provide copy of degree certificate	2	
	Membership of a recognized professional tax or accounting body (e.g., CTA, ACCA, CPA or equivalent), to provide verifiable proof of membership	2	
1.2 Assignment-Related Experience	At least 5 years of tax advisory/consultancy experience, including expertise in tax compliance, planning, and dispute resolution for Zimbabwe corporations (to attach Curriculum Vitae), <i>5 points per year of experience</i>	5	
	At least 3 relevant projects and the level of involvement for each project, <i>3 points for the each project</i>	9	
1.3 Work Environment and Exposure	At least 2 years' experience in providing tax advisory services for telecommunications companies, particularly Internet Service Providers or Internet Access Providers within Zimbabwe, <i>5 points per each year of experience in the Telecommunications sector</i>	10	
Attribute 1 Total		28	
2. OTHER TEAM MEMBER(S)			
2.1 Educational/Professional Qualifications	Any 2 team members with a relevant degree in Taxation, Accounting, or equivalent (2 points per member), <i>to provide copy of degree certificates</i>	4	
	Any 2 team members with membership of a recognized professional tax or accounting body (2 points per member), <i>to provide verifiable proof of membership</i>	4	
2.2 Assignment-Related Experience	Any 2 team members with at least 5 years of experience in tax advisory/consultancy, with a specific focus on Zimbabwe corporations (to attach Curriculum Vitae), <i>5 points per year of experience for each member.</i>	10	

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 1 BIDDING PROCEDURES

	At least 3 relevant tax advisory projects and the level of involvement for each member, 3 points per member per project	9	
2.3 Work Environment and Exposure	Any 1 member with 2 years' experience in tax advisory services for ISPs or IAPs in the Zimbabwean telecommunications sector, 5 points for each year of experience	10	
Attribute 2 Total		46	
3. EXPERIENCE OF THE FIRM	5 years proven expertise in providing tax advisory services to Zimbabwe corporations. One point for each year of firms' expertise	5	
	To provide 3 trade reference letters from previous tax advisory engagements (excluding TelOne), 3 points per trade reference	6	
	2 years' experience in providing tax advisory within telecommunications companies, including Internet Service Providers and Internet Access Providers in Zimbabwe	9	
	To provide 2 trade references (excluding TelOne), 2 points per trade reference	2	
Attribute 3 Total		20	
4. METHODOLOGY	General innovation and approach in providing tax advisory services	2	
	Practicality/Appropriateness/Relevance of the proposed tax advisory solutions to TelOne's needs	2	
	Time frame for the delivery of tax advisory services and resource allocation	2	
Attribute 4 Total		6	
TOTAL SCORE		100%	

- The minimum technical qualifying score required to pass the technical evaluation is 75 points
- The evaluation committee may conduct any due diligence on any aspect of this tender for example site visit to consultancy premises.

Declaration by the Accounting Officer

I declare that the procurement is based on fair technical requirements and bidder qualifications.

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BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 1 BIDDING PROCEDURES

Evaluation criteria

The Procuring Entity's evaluation of a Bid will take into account, in addition to the Bid Price, the following criteria and methodologies.

- (a) **Delivery schedule:** The specified Services are required to be delivered by the date indicated in the Delivery Schedule in Part 2. Bids offering delivery after the date shall be treated as nonresponsive.
- (b) **Deviation in payment schedule:** The payment schedule is stated in the Special Conditions of Contract (SCC) in Part 3. A Bidder may propose a deviation from the schedule and if the deviation is considered acceptable to the Procuring Entity, the Bid will be evaluated by calculating interest earned for any earlier payments involved in the terms outlined in the Bid as compared with those stipulated in the SCC, at the rate of interest indicated by the Reserve Bank of Zimbabwe on the closing date for submission of bids.
- (c) **Cost of major replacement components, mandatory spare parts, and service:**

Bidders must state the unit prices for these items. The total cost of these items and quantities will be added to the Bid price, for evaluation purposes only.
- (d) **Life Cycle Costs:** An adjustment to take into account the additional life cycle costs for the period specified below, such as the operating and maintenance costs of the Services, including the cost to the Procuring Entity of establishing the minimum service facilities and parts inventories if not available in Zimbabwe, will be added to the Bid price for evaluation purposes only. The adjustment will be evaluated in accordance with the methodology specified below and the following information:

A margin of preference, in accordance with the procedures outlined in section 8 of the Regulations,

Eligibility and Qualification Criteria

Bidders are required to meet the criteria in section 28 of the Act to be eligible to participate in public procurement and to be qualified for the proposed contract. They must therefore provide any available documentation and certify their eligibility in the Bid Submission Sheet. To be eligible, Bidders must

1. have the legal capacity to enter into a contract;
2. not be insolvent, in receivership, bankrupt or being wound up, not have had business activities suspended and not be the subject of legal proceedings for any of these circumstances;
3. have fulfilled their obligations to pay taxes and social security contributions in Zimbabwe;
4. not have a conflict of interest in relation to this procurement requirement;
5. not be debarred from participation in public procurement under section 72 (6) of the Act and section 74(1) (c), (d) or (e) of the Regulations or declared ineligible under section 99 of the Act;
6. have the nationality of an eligible country as specified in the Special Conditions of Contract; and
7. have been registered with the Authority as a Supplier and have paid the applicable Supplier Registration Fee set out in Part III of the Fifth Schedule to the Regulations.

Technical Criteria

The Technical Specifications Sheet details the minimum specification of the Services required. The Services offered must meet this specification, but no credit will be given for exceeding the specification.

Currency

Bidders should quote in USD payable in local currency.

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 1 BIDDING PROCEDURES

Award of Contract

Tender will be awarded to the lowest evaluated bid to specification.

Right to Reject

The Procuring Entity reserves the right to accept or reject any Bids or to cancel the procurement process and reject all Bids at any time prior to contract award.

Corrupt Practices

The Government of Zimbabwe requires that Procuring Entities, as well as Bidders and Contractors, observe the highest standard of ethics during the procurement and execution of contracts. In pursuit of this policy:

1. the Procuring Entity will reject a recommendation for award if it determines that the Bidder recommended for award has, directly or through an agent, engaged in corrupt, fraudulent, collusive or coercive practices in competing for the Contract or been declared ineligible to be awarded a procurement contract'
2. any conflict of interest on the part of the Bidder must be declared.

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 1 BIDDING PROCEDURES

Annex A

Bid Submission Sheet

{Note to Bidders: Complete this form with all the requested details and submit it as the first page of your Bid. Attach the completed Statement of Requirements and any other documents requested in Part 1. Ensure that your Bid is authorised in the signature block below. A signature and authorisation on this form will confirm that the terms and conditions of this Bid prevail over any attachments. If your Bid is not authorised, it may be rejected. If the Bidder is a Joint Venture (JV), the Bid must be signed by an authorized representative of the JV on behalf of the JV, and so as to be legally binding on all the members as evidenced by a power of attorney signed by their legally authorized representatives.

Bidders must mark as “CONFIDENTIAL” information in their Bids which is confidential to their business. This may include proprietary information, trade secrets or commercial or financially sensitive information}.

Procurement Reference Number: CBTD 16-25

Subject of Procurement:

Name of Bidder:

Bidder’s Reference Number:

Date of Bid:

We offer to supply the items listed in the attached Statement of Requirements, at the prices indicated on the attached Price Schedule and in accordance with the terms and conditions stated in your Bidding Document referenced above.

We confirm that we meet the eligibility criteria specified in Part 1: Procedures of Bidding.

We declare that we are not debarred from bidding and that the documents we submit are true and correct.

The validity period of our bid is: {Days} from the date of submission.

We confirm that the prices quoted in the attached Price Schedule are fixed and firm for the duration of the validity period and will not be subject to revision, variation or adjustment.

Bid Authorised by:

Signature	Name:
Position:	Date:(DD/MM/YY) Authorised
for and on behalf of:	
Company	
Address:	
.....	

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 2 STATEMENT OF REQUIREMENTS

ANNEX B
PART 2: STATEMENT OF REQUIREMENTS

Name of Bidder:

Bidder's Reference Number:

List of Services and Price Schedule

Currency of Bid-Dual

Item No¹	Description of Services	Total Price⁴
		<i>[to be provided by the Bidder]</i>
Provision of Tax Advisory Services		
1	Tax Advisory Services	

NB. Bidders must quote an absolute amount

Bidders must confirm VAT status, UNLESS OTHERWISE STATED PRICES WILL BE TAKEN TO INCLUDE VAT

TelOne Reserves the Right to Alter Quantities

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 2 STATEMENT OF REQUIREMENTS

Annex C

Delivery Schedule

Name of Bidder:

Bidder's Reference Number:

{Note to Bidders: If the delivery period offered, or any other details, differ from the requirements below, this should be stated in your tender}.

Item No	Description of Services	Quantity	Delivery Date Required by Procuring Entity and applicable INCOTERM	Bidder's offered Delivery period
			<i>[Completed by Procuring Entity]</i>	<i>{to be provided by the Bidder}</i>
	PROVISION OF TAX ADVISORY SERVICES			
1	Tax Advisory Services	1		

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 2 STATEMENT OF REQUIREMENTS

Annex D

Format for Curriculum Vitae

Surname: _____ Name(s): _____

Profession: _____ Years with firm: _____

Position in firm: _____

Nationality: _____ Year of birth: _____ Sex (M/F): _____

Proposed position on team: _____

Key qualifications:

[Under this heading, give outline of team member's experience and training most pertinent to his/her assigned work as a member of the proposed team. Describe level of responsibility held by the member on relevant previous assignments and give dates and locations.]

Education:

[Under this heading, summarise tertiary education (i.e. Investment/law/corporate finance/finance related degree, Membership of Professional Institution and other education). Include relevant specialist short professional courses. Give names of colleges, countries and dates attended].

Experience record:

[Under this heading, state all working experiences in advisory or consultancy by team members since graduation, giving dates, names of employing organisations, titles of positions held].

[State Company tax advisory transactions and also give types of activities performed and client references (names for contact) and summary copies of references as an addendum].

Languages:

[Indicate in tabular form, proficiency in speaking, reading and writing of each language by "excellent", "good", "fair" or "poor"].

I _____ agree that if the mandate is awarded to this bidder, I will participate in the programme in the role assigned to me in the proposal.

Signed _____ Date _____

BIDDING DOCUMENT FOR THE PROVISION OF TAX ADVISORY SERVICES

PROCUREMENT REFERENCE NO: CBTD 16-25

PART 2 STATEMENT OF REQUIREMENTS

Annex E

Bid-Securing Declaration

{The Bidder must fill in this Form in accordance with the instructions indicated, where it has been stated in the Bidding Procedures that a Bid-Securing Declaration is a requirement of bidding}.

Procurement Reference number: CBTD 16-25

Date: [date (in day, month and year format)]

Bidder's Reference Number:

To: {full name of Procuring Entity}

We, the undersigned, declare that:

We understand that, according to the terms and conditions of your bidding documents, bids must be supported by a Bid-Securing Declaration.

We accept that we may be debarred from bidding for any contract with a Procuring Entity in Zimbabwe for a period of time to be determined by the Authority, if we are in breach of our obligation(s) under the bidding conditions, because:

- (a) we have withdrawn our Bid during the period of Bid validity; or
- (b) having been notified of the acceptance of our Bid by the Procuring Entity during the period of bid validity, we fail or refuse to execute the Contract.

We understand this Bid Securing Declaration will expire if we are not the successful Bidder, either when we receive your notification to us of the name of the successful Bidder, or twenty-eight days after the expiration of our Bid, whichever is the earlier.

Signed	Name:
In capacity of:	Date:(DD/MM/YY) Duly authorised for and on behalf of:
Company	
Address:	
.....	
Corporate Seal (where appropriate)	

{Note: In case of a Joint Venture, the Bid Securing Declaration must be in the name of all the partners to the Joint Venture that submits the Bid.}