



## REQUEST FOR PROPOSAL

RFP-003-FINANCE-2025

### CONSULTANCY SERVICES FOR PROVISION OF TAX HEALTH CHECK.

RFP ISSUE DATE: - 02<sup>nd</sup> OCTOBER 2025.

Disclaimer: TJNA may terminate the RFP at any time without entering into a contract. It reserves the right to accept or reject any or all applications and is not bound to give reasons for its decision. TJNA is also not obligated to award the procurement to the firm that offers the lowest price.

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## SECTION 1 - INVITATION LETTER FOR REQUEST FOR PROPOSAL.

RFP REF NO.: - **RFP-003-FINANCE-2025**

RFP Reference No.	<b>RFP-003-FINANCE-2025</b>
Title of Tender	<b>CONSULTANCY SERVICES FOR PROVISION OF TAX HEALTH CHECK.</b>
Issuing Office & Address	<b>TAX JUSTICE NETWORK AFRICA</b> Jaflo Limited, Block 3 - 106 Brookside Drive, Westlands Website: - <a href="https://taxjusticeafrica.net/">https://taxjusticeafrica.net/</a>
Location of this Assignment	<b>Nairobi-Kenya</b>
Point of contact for clarifications & questions	<b>TJNA Procurement Unit,</b> <a href="mailto:procurement@taxjusticeafrica.net">procurement@taxjusticeafrica.net</a>
Amendment of RFP Documents	<b>At any time before the submission of proposals, the Client, TJNA, may, for any reason, whether at its own initiative or in response to a clarification requested by an invited firm, amend the RFP. Any amendment shall be issued in writing through addenda. The addenda shall be sent by mail to all invited consultants and will be binding on them.</b> <b>The Client may, at his discretion, extend the deadline for the submission of proposals, if deemed necessary, to allow bidders reasonable time to take the amendment into account.</b>
Email address for submission of Proposals	<b>TJNA Procurement Unit,</b> <a href="mailto:procurement@taxjusticeafrica.net">procurement@taxjusticeafrica.net</a>
Deadline for submission of questions and clarifications	<b>07<sup>th</sup> October 2025</b>
Deadline for Answering questions and clarifications	<b>08<sup>th</sup> October 2025</b>
Deadline for submission of Proposals	<b>Please include the subject line "RFP-003-FINANCE-2025" in the email.</b>
Anticipated Award Type	<b>Consultancy Agreement</b>
<b>PRELIMINARY/MANDATORY EVALUATION CRITERIA</b>	
	<b>Preliminary Mandatory Requirements</b> <b>Bidders will be evaluated on the following mandatory requirements, and those who fail to submit any of the documents below will not be considered for evaluation in the subsequent steps.</b> <b>Registered Firms/ Individual Entities: -</b> <ol style="list-style-type: none"> <li>1. Certificate of registration or Incorporation/IDs for individual-based consultants</li> <li>2. Copy of List of Directors, Shareholders, and beneficial owners (CR12)</li> <li>3. Tax Compliance</li> <li>4. Valid business permit from country of jurisdiction</li> <li>5. Submission Technical Proposal</li> <li>6. Submission of the financial proposal</li> <li>7. Relevant Previous Experience (Reference letter/LSO/Contract)</li> <li>8. CVs for the proposed team</li> </ol>

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## **SECTION 2: INSTRUCTIONS TO BIDDERS**

### **1. ORGANIZATIONAL PROFILE**

Tax Justice Network Africa (TJNA) is a pan-African network established in 2007, with 48 member organizations in 26 African countries. The network envisions a new Africa where tax justice prevails, to contribute to an equitable, inclusive, and sustainable development. The mission of the network is to spearhead tax justice in Africa's development by enabling citizens and institutions to promote equitable tax systems through policy influencing. The coordination of the network's activities is delivered by a secretariat based in Nairobi, Kenya.

TJNA seeks to promote socially just, accountable, and progressive taxation systems in Africa. This is done by advocating for tax policies with pro-poor outcomes and tax systems that curb public resource leakages and enhance domestic resource mobilization. It aims to achieve this by challenging harmful tax policies and practices that, on the one hand, facilitate illicit financial outflows of resources and, on the other hand, favour the wealthy while aggravating and perpetuating inequality.

The work of TJNA across the continent is propagated through well-developed outreach programmes that support research and development. These are:

1. The African Parliamentary Network on Illicit Financial Flows and Taxation,
2. Pan African Conference on Illicit Financial Flows and Taxation and
3. International Tax Justice Academy
4. Knowledge Hub
5. The Anti-IFFs Policy Tracker

The five programs, otherwise referred to as Flagship programs, and the entire work portfolio of TJNA, are structured and implemented within the confines of 4 strategic thematic areas that structurally keep the network mission alive. These are:

1. Tax and the International Financial Architecture,
2. Tax and Investments,
3. Tax and Natural Resources Governance and
4. Tax and Equity.

### **2. PROPOSAL SUBMISSION**

Interested and Eligible consultants/consortiums are required to submit their application in the English language with the following specific information: -

- Experience in similar assignments.
- Availability of appropriate key staff to be involved in the assignment.
- A brief profile of the firm, including a description of the firm.
- Proposed work plan and approach/methodology/concept.

Interested consultants may obtain further information from our website: <https://taxjusticeafrica.net/>.

2.1 The Technical and Financial Proposals must be submitted separately to ([tender@taxjusticeafrica.net](mailto:tender@taxjusticeafrica.net)) by **10<sup>th</sup> October 2025 @5:00PM**.

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## 2.2 Association

Consultants may associate with other firms in the form of a Joint venture or a sub-consultancy to enhance their qualifications (provide group agreement to the effect). Shortlisted consultants may associate with non-shortlisted consultants ONLY after seeking written approval from TJNA.

## 2.3 Grounds for Exclusion

Organizations or Individuals are to be excluded from participating in this RFP if: -

- a) They are declared prohibited by TJNA because of their involvement in corrupt or Fraudulent practices in Procurement.
- b) TJNA staff or management involved in the procurement process have a financial interest in, or close relatives working with, the organization or individual.
- c) they are bankrupt or are being wound up, whose affairs are being administered by a court, who have entered an arrangement with creditors, who have suspended. business activities or who are subject to an injunction against running a business by the court.
- d) they are the subject of proceedings for a declaration of bankruptcy, for an order for compulsory winding up or administration by the court, or for an arrangement with creditors, or of any other similar proceedings.
- e) They have been convicted of an offense concerning their professional conduct by a court.
- f) they have been found guilty of grave professional misconduct or
- g) They have not fulfilled obligations relating to payments of taxes or social security contributions.

## 2.5 Validity of Proposal

The proposal must remain valid for **90 calendar days** after the proposal submission deadline.

## 2.6 Communication

Communication between bidders or their agents and any official of TJNA is strictly forbidden except as provided for in the relevant sections of this RFP. Infringement of this clause may lead to automatic disqualification from the bid process.

## 2.7 Taxes

The financial proposals include all applicable taxes quoted separately. If taxes are not mentioned in the financial proposal, TJNA shall consider that they are included in the prices provided.

## 2.8 Currency

The financial proposal shall be in **Kenya Shillings (KES) or US Dollars (USD)**.

## 2.9 TJNA Policy and Standard Terms and Conditions

### a) TJNA Employees

All proposals must indicate any/all known TJNA employees and/or near relatives who hold a position in your organization or have been engaged as a consultant for your organization within the last two years. Also indicate any known TJNA employees or near relatives that own or control more than a ten percent (10%) interest in your organization; If There are none, state so.

### b) Conflict of Interest

The Consultant shall not hire any officer or employee of TJNA to perform any service covered by this agreement. The Consultant should ascertain that to the best of their knowledge, there exists no actual or potential conflict between the Consultant's family,

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business, or financial interest and the service provided under this agreement, and in the event of change in either private interests or service under this agreement, any question regarding possible conflict of interest which may arise because of such change will be raised with TJNA.

The Consultant shall not be in a reporting relationship with TJNA employee who is a near relative, nor shall the near relative be in a decision-making position with respect to the Consultant.

**c) Ethics**

The Consultant will exercise extreme care and due diligence to prevent any action or conditions which could result in conflict with the best interest of TJNA.

Throughout the term of any agreement resulting from the RFP, Consultant will not accept any employment or engage in any work which creates a conflict of interest with TJNA or in any way compromises the work to be performed under this RFP or any agreement resulting from this RFP. The Consultant and its employees will not offer gifts, entertainment, payment, loans, or other gratuities or consideration to TJNA employees, their families, other Consultants, subcontractors, or other third (3<sup>rd</sup>) parties for the purpose of influencing such persons to act contrary to TJNA's interest or for personal gain. The Consultant will immediately notify TJNA of all such violations of this clause upon becoming aware of such violations.

**d) TJNA's Right to Reject or Modify**

Selection of a proposal does not mean that all aspects of the proposal(s) are acceptable to TJNA. TJNA reserves the right to negotiate the modification of the proposal terms and conditions prior to the execution of a contract, to ensure satisfactory procurement.

**e) Supplemental Terms and Conditions/Modifications**

Any supplemental terms or conditions, or modification or waiver of these terms and conditions, must be in writing and signed by a Consultant and TJNA.

**3.0 Form of Agreement**

The contents of this RFP and the proposal document of the successful Consultant shall become contractual obligations as part of the Contract if acquisition action ensues. Failure of a successful Consultant to accept these obligations in a contractual agreement shall result in the cancellation of the award. TJNA reserves the right to negotiate provisions in addition to those stipulated in this RFP or proposed by a consultant for the purpose of obtaining the best possible contract.

• **Marketing References**

The successful Consultant shall be prohibited from making any reference to TJNA in any literature, promotional material, brochures, or sales presentations without the express written consent of TJNA.

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### 3. BACKGROUND

Tax Justice Network Africa (TJNA) is a pan-African research and advocacy organisation that promotes equitable tax policies and the strengthening of tax systems to advance social justice. To ensure that TJNA remains compliant with applicable tax laws and regulations in Kenya, and to proactively address any potential risks, TJNA seeks to engage a qualified tax consultant/firm to conduct a comprehensive tax health check.

This review will assess historical and current tax compliance, identify risks and exposures, and provide practical recommendations for sustainable tax governance.

### 4. OBJECTIVE

The overall objective is to assess TJNA's tax compliance status and provide practical recommendations to strengthen compliance, reduce risk, and optimize tax management, including in relation to potential future investments.

**Specific objectives include: -**

- 4.1. Review TJNA's compliance with statutory obligations, including corporate income tax, PAYE, VAT, and withholding taxes.
- 4.2. Identify risks, exposures, and areas of non-compliance, with recommendations for corrective action.
- 4.3. Assess internal systems, processes, and staff capacity affecting tax compliance.
- 4.4. Provide guidance on tax treatment of possible future investment activities (interest, dividends, capital gains).
- 4.5. Recommend corrective actions, a prioritised remediation plan, and practical process improvements.
- 4.6. Benchmark current practices against sector norms and identify opportunities for tax efficiency.

### 5. SCOPE OF WORK:

The consultant will review transactions, records, and processes covering the last five financial years plus the current year-to-date. The scope includes:

- 5.1 Review TJNA's current tax compliance status and historical filings.
- 5.2 Assess compliance with obligations relating to corporate tax, PAYE, VAT, withholding tax, and other relevant areas.
- 5.3 Verify eligibility for NPO/charitable exemptions; assess any unrelated business income and associated tax obligations
- 5.4 Identify gaps, risks, and areas of potential exposure.
- 5.5 Assess the adequacy of TJNA's systems, processes, and controls for tax compliance.
- 5.6 Review tax treatment of sub-grants, partners, consultants, and suppliers (local and international).
- 5.7 Review past KRA audits, queries, voluntary disclosures (e.g., VTDP), and any ongoing disputes.

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5.8 Examine the tax implications of future investment income and structures, including:

- Treatment of interest, dividends, and capital gains.
- Tax-efficient structures for holding investments.
- Compliance requirements for reporting and documentation.
- Risks and opportunities associated with investment-related taxation.
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5.9 Engage with relevant TJNA staff to validate findings and build understanding of compliance requirements.

5.10 Provide practical recommendations and an action plan for addressing identified issues.

5.11 Deliver tailored training for finance/payroll staff and hand over user-friendly checklists, templates, and compliance tools.

## **6. KEY DELIVERABLES:**

The consultant is expected to deliver the following:

**6.1. Inception Report** (within 2 weeks of contract signing)

- Workplan with timelines.
- Methodology and tools for the tax health check.
- Clarification of information/documents required from TJNA.

**6.2. Draft Tax Health Check Report**

- Analysis of TJNA's current tax compliance status across corporate tax, PAYE, VAT, and other applicable obligations.
- Identification of areas of exposure, risk, or non-compliance.
- Review of past filings and potential liabilities.
- Assessment of policies and systems for tax management.
- Analysis of the tax treatment of potential future investment income and related structures.

**6.3. Presentation/Validation Workshop**

- Structured session with TJNA management to present draft findings, gather feedback, and refine recommendations.

**6.4. Final Tax Health Check Report**

- Comprehensive report incorporating feedback.
- Executive summary with key risks and recommendations.
- Practical action plan with timelines and responsibilities for addressing gaps.
- Compliance checklist tailored to TJNA for ongoing use.
- Annexes with detailed computations, references to tax laws, and templates (if applicable).

**6.5. Capacity Building Brief (Optional but recommended)**

- Concise guide or one-pager for internal staff summarising recurring compliance requirements and deadlines.
- Brief orientation session (physical or virtual) to walk staff through the guide.

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## 9. CONSULTANT QUALIFICATIONS/EXPERIENCE: -

The ideal consultant/firm should have:

- 7.2 Proven expertise in tax consultancy and compliance in Kenya.
- 7.3 Strong knowledge of Kenyan tax legislation and KRA procedures.
- 7.5 At least 7 years of professional experience in taxation, auditing, or related fields.
- 7.6 Knowledge of NGO sector tax regulations and exemptions.
- 7.7 Demonstrated experience in conducting similar assignments.
- 7.8 Strong analytical, communication, and report-writing skills.

## 8. EVALUATION CRITERIA: -

Consultants/ Firms shall be evaluated as per below criteria: -

MANDATORY REQUIREMENTS CRITERIA			POINTS
NO.	INDIVIDUAL	FIRMS (COMPANYS)	
1.	Copy of National Identity/Copy of passport Bio page	Valid Certificate of Incorporation/registration	10
	Copy of National Identity/Copy of passport Bio page	Copy of List of Directors, Shareholders, and beneficial owners (CR12)	
	Valid PIN and Tax Compliance certificate	Valid PIN and Tax Compliance certificate	
		Valid business permit from country of jurisdiction	
<b>TECHNICAL EVALUATION CRITERIA</b>			
2.	Submission Technical Proposal: - <ul style="list-style-type: none"> <li>✓ Qualification and competence of key staff (Kindly Attach CV /Resumes for the Proposed key staff and respective certificates)</li> <li>✓ A cover letter outlining their relevant experience and approach to the assignment</li> <li>✓ Detailed Methodology/Approach and work plan for implementing the assignment</li> <li>✓ At least three (3) Proof of experience in providing similar consultancy services with advocacy networks or international development organisations (Provide LSOs/Contracts/Reference/Recommendation letters).</li> <li>✓ Experience in risk management and fraud prevention.</li> </ul>		70
3.	Bidders who qualify under <b>TECHNICAL</b> evaluation stage proceed to <b>INTERVIEWE STAGE</b>		10
<b>FINANCIAL EVALUATION CRITERIA</b>			
4.	Financial proposal (including consultancy fees and any related costs).		10
5.	<b>TOTAL POINTS</b>		<b>100</b>

## 9. TIMELINE

The assignment is expected to take approximately 6–8 weeks from the date of contract signing. A detailed work plan with specific timelines will be agreed upon during the inception phase.

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## 10. SELECTION CRITERIA

The consultant will be selected based on the following criteria:

- A cover letter outlining their relevant experience and approach to the assignment.
- A detailed work plan and methodology.
- Financial proposal (including consultancy fees and any related costs).
- References from at least three organisations for similar assignments.

### HOW TO APPLY:

Please submit the following by 17:00hr East African time on **FRIDAY, 10<sup>th</sup> OCTOBER 2025** to [tender@taxjusticeafrica.net](mailto:tender@taxjusticeafrica.net) with the email subject: **RFP-003-FINANCE-2025\_CONSULTANCY SERVICES FOR PROVISION OF TAX HEALTH CHECK.**

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