



REQUEST FOR EXPRESSIONS OF INTEREST (REOI)



Provision of Consultancy Services to Provide a GSM Sector Audit for the LRA

Background:

The Liberia Revenue Authority was established by an Act of Legislature in September 2013 for the purposes of assessing and collecting national revenues as specified in the Revenue Code of Liberia and other related laws; administering, accounting, auditing, enforcing revenue collection laws and regulations; and educating taxpayers to facilitate tax and customs compliance. The LRA became operational on July 1, 2014. The LRA has established its Corporate Strategic Plan containing three (3) overarching goals to guide its operations in the achievement of its legal mandate. Those goals are: (1) Administer Revenue Legislation in an effective, fair and transparent manner, 2) Maximize voluntary compliance, and 3) Build an effective institution at all levels through excellence in leadership, accountability, and human, technical and real infrastructural capacities.

The Authority replaced the Department of Revenue (including the Bureau of Customs and Excise and Bureau of Internal Revenue) of the Ministry of Finance. The LRA mission is to professionally, fairly, transparently and effectively collect lawful revenues; facilitate legitimate trade and social protection for the people of Liberia. The need to reform and modernize tax administration is a core national objective. Cardinal to the modernization strategy is the comprehensive automation of the tax and customs administration system.

As tax base expansion is critical to domestic resource mobilization given declining budget support from bilateral and multilateral partners, exploring untapped bases like the GSM Sector is imperative to ensure that needed revenue to support national development is adequately mobilized. Hence, the need for a comprehensive technical audit of the GSM Sector cannot be overemphasized. To ensure full disclosure and reporting of all revenue by companies operating in the GSM Sector, the LRA is seeking the services of a reputable and experienced firm to conduct a comprehensive and complete technical audit of the GSM Sector. The audit exercise and the results thereof are expected to identify and sealed revenue leakages, improve reporting by companies, and improve and enhance revenue collection in sector.

Scope of Services:

Telecommunication services encompass businesses whose core activities revolve around voice and data transmission. At agency level, they buttress the delivery of Government programs, facilitating client contact, information transmission, funds transfers and broad access to information by individuals and groups in the community. Increased levels of customer services are now able to be provided in the areas of information documentation, information collection and financial transactions. Therefore it's a wide reaching service with immense commercial re-distribution facilities that need to be harnessed tax-wise. Technical audit of the GSM sector in Liberia has never been done.

Objective:

The LRA seeks to procure the services of a reputable and experienced Firm to conduct a comprehensive and complete technical audit of the GSM Sector. The audit exercise and the results thereof are expected to identify and sealed revenue leakages, improve reporting by companies, and improve and enhance revenue collection in the sector.

Key Deliverables

The firm shall be required to provide at minimum the LRA with:

- A written profile of Liberia's telecommunications firms that are serviced by LTD. The profiles should include the names of the firms that operate within the sector that should be handled by the LTO; the range of business activities conducted by the firms; their corporate and management structures; and a review of the implications of relevant legal and regulatory provisions pertaining to investment incentives,

transfer pricing, treatment of income and expenses, associated companies, and others, governing activities of a firm operating in Liberia's telecoms sector.

- A methodology to the conduct of audits of telecommunications firms including how the firm will integrate LRA/LTD auditors in the audit process to facilitate hands-on skills transfer.
- Complete audit files, fully referenced with schedules and documentary evidence to the support the auditors' findings;
- Comprehensive audit reports clearly documenting all the areas of non-compliance and quantifying to the extent possible, any unpaid taxes.
- Management report highlighting

Qualification & Experience

- Require attribute of the firm to undertake the work
- Proven experience in providing similar services in the GSM sector;
- Experience working with Revenue Authority in developing and executing audits of the GSM Sector in Africa with demonstrable results.
- Demonstrated ability to deliver within agreed time frame

Duration of Assignment and Payment

- The assignment shall have a 90-180 days duration effective as of the contract date. Payment arrangement shall be negotiated between the firm and the LRA.
- A Firm will be selected for this consultancy in accordance with procedures under the selected under the Quality and Cost Based Selection (QCBS) procurement method and procedures described in accordance with the provisions of the Public Procurement and Concessions Act (PPCA) revised Sept 2010.
- Interested Consultancy Firms may obtain further information at the address below from Monday to Friday between 9:00 a.m. and 3:00 p.m.

Walter J. Dean

Liberia Revenue Authority Headquarters

ELWA Junction

Basement Floor Procurement Section

Paynesville, Liberia

Tel: 231-(0886) -517-891

Email: walter.dean@lra.gov.lr

Deadline for Submission

Expressions of interest are now invited from eligible firms to indicate their interest in providing the above-mentioned stated services. Interested firms must provide information indicating that they are qualified to perform the services (brief corporate profile, description of similar assignments, experience in similar conditions, availability of appropriate skills, etc.). Firms will be selected in accordance with the procedures and provisions set out in the Public Procurement and Concessions Act (PPCA) revised Sept 2010.

Expressions of Interest must be clearly marked "Expression of Interest for the Provision of Consultancy Services to Provide a GSM Sector Audit for the LRA" and delivered to the address below (**by hand** or **e-mail**). EOIs must be submitted at the LRA Headquarters, ELWA Junction, Paynesville, Liberia **on or before (by hand or e-mail) on or before Tuesday, 21 June 2016 at 2:00 p.m.** Only short listed candidates will be contacted.

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Liberia Revenue Authority

LRA Headquarters

ELWA Junction

Paynesville, Liberia