

REQUEST FOR PROPOSALS (RFPs)

THE ENGAGEMENT OF TAX CONSULTANCY

ISSUED BY: GLOBAL ALLIANCE FOR IMPROVED NUTRITION (GAIN)

PROJECT DURATION: TAX CONSULTANCY JANUARY – MARCH 2026

January 2026

GAIN Nigeria

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I. Background

The Global Alliance for Improved Nutrition (GAIN) is an alliance driven by the vision of a world without malnutrition. Created in 2002 at a Special Session of the UN General Assembly on Children, GAIN supports public-private partnerships to increase access to the missing nutrients in diets necessary for people, communities, and economies to be stronger and healthier. Further details on GAIN's work can be found at <http://www.gainhealth.org>.

GAIN Nigeria operates across multiple states in Nigeria and is required to comply with all applicable federal and state tax laws, including remittance of Pay-As-You-Earn (PAYE), Withholding Tax (WHT), and other statutory deductions to the Federal Inland Revenue Service (FIRS) and relevant State Internal Revenue Services (SIRS).

A review of GAIN Nigeria's tax records has identified outstanding balances, reconciliation gaps, and remittance discrepancies with FIRS and several State Internal Revenue Services. To address these issues and strengthen ongoing tax compliance, GAIN Nigeria seeks to engage a qualified and experienced Tax Consultancy firm to provide professional support in resolving historical and current tax remittance matters.

II. Objectives

The overall objective of this assignment is to resolve outstanding tax remittance and reconciliation issues to ensure that GAIN Nigeria's tax records are accurate, defensible, and fully compliant with Nigerian tax regulations.

Specific objectives include:

- Reviewing and validating existing tax schedules and underlying documentation.
- Reconciling PAYE, WHT, and other statutory deductions with FIRS and relevant State Internal Revenue Services.
- Engaging tax authorities to confirm assessments, resolve disputed amounts, and clear outstanding balances.
- Providing advisory support and recommendations to strengthen future tax compliance and reporting processes.

III. Scope of Work/Approach

The Tax Consultant will be expected to undertake, but not be limited to, the following activities:

1. Review and Diagnostics

- Validate the accuracy of amounts reflected in tax schedules by tax authority and period.
- Identify root causes of discrepancies, including timing differences, penalties, interest, or posting errors.

2. Reconciliation and Resolution

- Prepare detailed reconciliation statements for each affected tax authority.
- Liaise with FIRS and relevant SIRS (including but not limited to Lagos, Kaduna, Oyo, Kano, Sokoto, Ogun, Akwa-Ibom, Plateau, Cross River, Kebbi, Nasarawa, Borno, Adamawa, and FCT IRS) to:
 - Confirm assessed liabilities.
 - Resolve disputed amounts.
 - Apply for waivers or reductions of penalties and interest where applicable.
 - Offset overpayments against outstanding liabilities where legally permissible.

3. Engagement and Representation

- Support responses to tax queries, audits, or reviews initiated by FIRS or SIRS for the relevant periods.

4. Compliance Support and Advisory

- Provide advisory guidance to improve payroll tax compliance, documentation, and internal controls in line with prevailing Nigerian tax laws.

IV. Deliverables

The Tax Consultancy firm is expected to deliver the following:

- Inception report outlining the proposed approach, work plan, and timeline.
- Detailed reconciliation schedules by tax authority and tax type.
- Remittance of backlog of all state withholding taxes
- Written status updates on engagements with each tax authority.
- Evidence of resolutions reached, including assessment notices, settlement confirmations, or waiver approvals.
- Support documentation and obtain Tax Clearance Certificates (where applicable).
- Support responses to tax queries, audits, or reviews initiated by FIRS or SIRS for the relevant periods
- Sensitization of staff on the new tax laws
- Final close-out report summarizing issues addressed, amounts resolved, outstanding matters (if any), and recommendations for future compliance.

V. Proposals Submission Requirements:

Interested firms are invited to submit a technical and financial proposal including the following information:

- Company profile and relevant experience in Nigerian tax consultancy.
- Description of proposed methodology and approach.
- Work plan and indicative timeline.
- Team composition and CVs of key personnel.
- Evidence of registration with relevant professional bodies (e.g., CITN, ICAN, ANAN).
- At least two (2) relevant client references.
- Financial proposal clearly indicating professional fees and any reimbursable expenses.

VI. Reporting and Communication:

The Tax Consultant will report to the Finance Manager / Head of Operations or their designate. Regular progress meetings will be held to review status, challenges, and next steps. All formal communications with tax authorities shall be copied to GAIN Nigeria's designated focal person.

VII. Assignment Duration and Timeline:

The assignment is expected to be completed within **Three (3) months** from the commencement date. A detailed timeline with key milestones should be clearly specified in the proposal.

Reporting schedule:

The tax consultancy service will be conducted within the agreed timeline, with key milestones as follows:

Activity	Estimated time
Issue Request for proposals	January 12 th , 2026
Deadline for Submission of proposals	January 23 rd , 2026
Review and Decision on appointment of Auditors	January 26 th - February 6 th 2026
Communication of results	February 9 th , 2026

VIII. Revisions:

Proposals may be revised by electronic mail provided such revision(s) are received before the deadline.

1. INSTRUCTIONS FOR RESPONDING

a. Contact details for submitting the technical and financial proposals:

Submission of the technical proposal and the financial proposal should be made in a single email with the specifications below:

Submission type	Address	Subject
Soft Copy submitted by email	nquotation@gainhealth.org	Engagement of Tax Consultancy

Completed Proposals will comprise of a resume in line with the guideline above and a financial proposal. Both proposals should be submitted by email.

The proposal should include the contents below and not exceed 8 pages, excluding appendixes and CVs of consultant(s).

Cover page: Summary with basic information such as names, addresses, company profile and contact information for the institution.

Capacity Statement: A brief capacity statement as to why the consultant(s) is well-positioned to conduct this activity. This capacity statement should refer to the areas of expertise and qualifications of the candidate(s). The capacity statement should mention relevant work conducted.

Design and methodology: Outline the proposed activities (and expected deliverables), in line with the guidelines outlined above, and the specific methods to be used. This section should form the bulk of the proposal. GAIN is open to all suggestions. The technical proposal must clearly identify if and where the activity requirements may be difficult to fully satisfy and provide alternative suggestions that can achieve the above-listed requirements.

Work Plan: Proposed work plan broken down by weeks, which should include detailed activities and timeline. If more than one person is assigned to this consultancy, it should also include the time allocation of key personnel.

Budget: Monthly consultancy fee should be stated.

In the appendix, the consultant should provide a track record of delivering similar assignments and provide references (contact information) of clients for whom similar work has been executed.

GAIN will not necessarily accept the lowest bidder, or any proposals submitted except when the requirements are fully met.

b. Proposal Completion

Proposals must be submitted on the official letterhead of the consultant and must be signed by the applicant.

- It is the applicant's responsibility to understand the requirements and instructions specified by GAIN. If clarification is necessary, applicants are advised to contact GAIN through the email iankinduro@gainhealth.org and copy digelle@gainhealth.org .
- While GAIN has used considerable efforts to ensure an accurate representation in this RFP, the information contained in this RFP is supplied solely as a guideline. The information is not warranted to be accurate by GAIN; Nothing in this RFP is intended to relieve applicants from forming their own opinions and conclusions with respect to the matters addressed in this RFP.
 - By responding to this RFP, the applicant confirms their understanding of the RFP conditions; failing to comply may result in the disqualification of their submission.

c. Right of rejection

- GAIN reserves the right to reject any or all submissions or to cancel or withdraw this RFP for any reason and at its sole discretion without incurring any cost or liability for costs or damages incurred by any applicant, including, without limitation, any expenses incurred in the preparation of the submission.
- The applicant acknowledges and agrees that GAIN will not indemnify the applicant for any costs, expenses, payments, or damages directly or indirectly linked to the preparation of the submission.

d. References

GAIN reserves the right, before awarding of the contract, to require the applicant to submit such evidence of qualifications as it may deem necessary, and will consider evidence concerning the financial, technical, and other qualifications and abilities of the applicant.

e. Release of Information

After awarding the contract and upon written request to GAIN, only the following information will be released:

- Name of the successful bidder; and
- The applicant's own individual ranking.

2. TERMS AND CONDITIONS OF THIS SOLICITATION

a. Notice of Non-binding Solicitation

GAIN reserves the right to reject any and all bids received in response to this solicitation and is in no way bound to accept any proposal. GAIN additionally reserves the right to negotiate the substance of the successful applicant's proposal, as well as the option of accepting partial components of a proposal if appropriate.

b. Confidentiality

All information provided as part of this solicitation is considered confidential. In the event that any information is inappropriately released, GAIN will seek appropriate remedies as allowed. Proposals, discussions, and all information received in response to this solicitation will be held strictly confidential.

c. Right to Final Negotiations on the Proposal

GAIN reserves the right to negotiate the final costs and the final scope of work of the proposal.

GAIN reserves the right to limit or include third parties at GAIN's sole and full discretion in such negotiations. The payment will be structured based on the delivery of the milestones stated in section V. Payment will be made monthly based on the expected deliverables. To trigger the disbursement, the Deliverables shall be approved in writing (including by email) from GAIN.

d. Mandatory Requirements

In addition to the evaluation criteria outlined above, the applicant's proposal should also respond to the following mandatory requirements:

- **Fees:** The fees shall be quoted as a fixed sum inclusive of all applicable taxes and/or institutional overhead. The fees must be quoted in NGN (Nigerian Naira).
- **Experience:** Current curriculum vitae/resumes for consultant.
- **Capacity of the consultant to provide the required services**
- **References:** A list of references that can be contacted to discuss the consultant's relevant related experience or for the firm.

GAIN reserves the right to contact the individuals and contractor(s) to verify the information provided in the Proposal.

e. Expectations of Applicants

The successful applicant (s) will:

- Work closely with Head of operations, Finance Manager, Program Team, Program Quality Specialist from GAIN and its partners: A lead contact will be designated for the purposes of regular communication and monitoring of deliverables.
- Meet with representatives from GAIN shortly after the contract is awarded, following which a work plan will be developed detailing the objectives, deliverables, timelines for each of the parts outlined
- Be prepared to meet with GAIN representatives during the consultancy.
- Submit deliverables and reports according to the agreed-upon schedule in the work plan.

f. Review Process

The review process will involve a review panel with participants selected by GAIN.

g. Limitations regarding third parties

GAIN does not represent, warrant, or act as an agent for any third party as a result of this solicitation. This solicitation does not authorize any third party to bind or commit GAIN in any way without GAIN's express written consent.

h. Final Acceptance

The acceptance of a Proposal does not imply agreement of its terms and conditions. GAIN reserves the right to negotiate the final terms and conditions, including the costs and the scope of work, when negotiating the final contract to be agreed upon between GAIN and the applicant.

i. Validity Period

The Offer of Services will remain valid for a period of 30 days after the Proposal closing date. In the event of award, the successful applicant will be expected to enter a services contract subject to GAIN's terms and conditions.

Please note that should you not hear from GAIN within 1 month after the application deadline, please consider your application unsuccessful at this time.

j. Intellectual Property

Subject to the terms of the contract to be concluded between GAIN and the applicant, the ownership of the intellectual property related to the scope of work of the contract, including technical information, know-how, processes, copyrights, models, drawings, and specifications developed by the applicant shall vest exclusively and entirely with GAIN.

Subject to the terms of the contract to be concluded between GAIN and the applicant, the applicant is required to adhere to and comply with the following:

- GAIN's Design Application or Branding guidelines.
- Although the service provider can put their logo in the document produced, GAIN's logo should be the one standing out as the owner of the intellectual property.

k. Scope of Change

Once the contract is signed, no increase in the liability of GAIN or in the fees to be paid by GAIN for the services resulting from any change, modification, or interpretation of the documentation will be authorized or paid to the applicant, unless such change, modification or interpretation has received the express prior written approval of GAIN.