

275790-2026 - Competition

Ireland – Tax consultancy services – FD 03/26 - External Audit and Tax Compliance

OJ S 78/2026 22/04/2026

Contract or concession notice – standard regime

Services

1. Buyer

1.1. Buyer

Official name: Bord na Móna PLC

Email: renewablesprocurement@bnm.ie

Legal type of the buyer: Entity with special or exclusive rights

Activity of the contracting entity: Electricity-related activities

2. Procedure

2.1. Procedure

Title: FD 03/26 - External Audit and Tax Compliance

Description: Expressions of interest are invited from suitably qualified Applicants interested in being considered for external audit and tax compliance provider(s). The Contracting Entity intends to award contracts for the provision of: • Lot 1 – External Audit Services • Lot 2 – Direct Tax Compliance Services • Lot 3 – Indirect Tax Compliance Services Please see PQQ for scope of requirements.

Procedure identifier: 657df89e-0df5-49c7-b92c-2bb458406d99

Internal identifier: External Audit and Tax Compliance

Type of procedure: Negotiated with prior publication of a call for competition / competitive with negotiation

The procedure is accelerated: no

2.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79221000 Tax consultancy services

Additional classification (cpv): 79210000 Accounting and auditing services, 79212100 Financial auditing services, 79212300 Statutory audit services, 79222000 Tax-return preparation services

2.1.2. Place of performance

Country: Ireland

Anywhere in the given country

2.1.3. Value

Estimated value excluding VAT: 4 000 000,00 EUR

2.1.4. General information

Additional information: The estimated contract value of €4,000,000 is considering all contract extensions and renewals.

Legal basis:

Directive 2014/25/EU

2.1.5. Terms of procurement

Terms of submission:

Maximum number of lots for which one tenderer can submit tenders: 3

2.1.6. Grounds for exclusion

Sources of grounds for exclusion: Procurement Document

5. Lot

5.1. Lot: LOT-0001

Title: External Audit Services

Description: Expressions of interest are invited from suitably qualified Applicants interested in being considered for external audit and tax compliance provider(s). The Contracting Entity intends to award contracts for the provision of: • Lot 1 – External Audit Services • Lot 2 – Direct Tax Compliance Services • Lot 3 – Indirect Tax Compliance Services Please see PQQ for scope of requirements.

Internal identifier: 1

5.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79221000 Tax consultancy services

Additional classification (cpv): 79210000 Accounting and auditing services, 79212100 Financial auditing services, 79212300 Statutory audit services, 79222000 Tax-return preparation services

5.1.2. Place of performance

Country: Ireland

Anywhere in the given country

5.1.3. Estimated duration

Duration: 5 Years

5.1.4. Renewal

Maximum renewals: 0

5.1.5. Value

Estimated value excluding VAT: 2 500 000,00 EUR

5.1.6. General information**Reserved participation:**

Participation is not reserved.

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): yes

5.1.7. Strategic procurement

Aim of strategic procurement: No strategic procurement

5.1.9. Selection criteria

Sources of selection criteria: Procurement Document

5.1.11. Procurement documents

Languages in which the procurement documents are officially available: English

Languages in which the procurement documents (or their parts) are unofficially available:
English

Deadline for requesting additional information: 05/05/2026 12:00:00 (UTC+01:00) Central European Time, Western European Summer Time

Address of the procurement documents: <https://www.etenders.gov.ie/epps/cft/listContractDocuments.do?resourceId=7859021>

5.1.12. Terms of procurement

Terms of submission:

Electronic submission: Required

Address for submission: <https://www.etenders.gov.ie/epps/cft/viewTenders.do?resourceId=7859021>

Languages in which tenders or requests to participate may be submitted: English

Electronic catalogue: Not allowed

Tenderers may submit more than one tender: Not allowed

Deadline for receipt of requests to participate: 22/05/2026 12:00:00 (UTC+01:00) Central European Time, Western European Summer Time

Terms of contract:

The execution of the contract must be performed within the framework of sheltered employment programmes: No

Conditions relating to the performance of the contract: Please see contracts document folder

Financial arrangement: N/A

5.1.15. Techniques

Framework agreement:

No framework agreement

Information about the dynamic purchasing system:

No dynamic purchase system

5.1.16. Further information, mediation and review

Review organisation: The High Court of Ireland

Organisation providing additional information about the procurement procedure: Bord na Móna PLC

Organisation providing offline access to the procurement documents: Bord na Móna PLC

Organisation providing more information on the review procedures: The High Court of Ireland

Organisation receiving requests to participate: Bord na Móna PLC

Organisation processing tenders: Bord na Móna PLC

5.1. Lot: LOT-0002

Title: Direct Tax Compliance Services

Description: Expressions of interest are invited from suitably qualified Applicants interested in being considered for external audit and tax compliance provider(s). The Contracting Entity intends to award contracts for the provision of: • Lot 1 – External Audit Services • Lot 2 – Direct Tax Compliance Services • Lot 3 – Indirect Tax Compliance Services Please see PQQ for scope of requirements.

Internal identifier: 2

5.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79221000 Tax consultancy services

Additional classification (cpv): 79210000 Accounting and auditing services, 79212100

Financial auditing services, 79212300 Statutory audit services, 79222000 Tax-return preparation services

5.1.2. Place of performance

Country: Ireland

Anywhere in the given country

5.1.3. Estimated duration

Duration: 5 Years

5.1.4. Renewal

Maximum renewals: 0

5.1.5. Value

Estimated value excluding VAT: 1 250 000,00 EUR

5.1.6. General information

Reserved participation:

Participation is not reserved.

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): yes

5.1.7. Strategic procurement

Aim of strategic procurement: No strategic procurement

5.1.9. Selection criteria

Sources of selection criteria: Procurement Document

5.1.11. Procurement documents

Languages in which the procurement documents are officially available: English

Languages in which the procurement documents (or their parts) are unofficially available:
English

Deadline for requesting additional information: 05/05/2026 12:00:00 (UTC+01:00) Central
European Time, Western European Summer Time

Address of the procurement documents: <https://www.etenders.gov.ie/epps/cft/listContractDocuments.do?resourceId=7859021>

5.1.12. Terms of procurement

Terms of submission:

Electronic submission: Required

Address for submission: <https://www.etenders.gov.ie/epps/cft/viewTenders.do?resourceId=7859021>

Languages in which tenders or requests to participate may be submitted: English

Electronic catalogue: Not allowed

Tenderers may submit more than one tender: Not allowed

Deadline for receipt of requests to participate: 22/05/2026 12:00:00 (UTC+01:00) Central
European Time, Western European Summer Time

Terms of contract:

The execution of the contract must be performed within the framework of sheltered
employment programmes: No

Conditions relating to the performance of the contract: Please see contracts document folder

Financial arrangement: N/A

5.1.15. Techniques

Framework agreement:

No framework agreement

Information about the dynamic purchasing system:

No dynamic purchase system

5.1.16. Further information, mediation and review

Review organisation: The High Court of Ireland

Organisation providing additional information about the procurement procedure: Bord na Móna PLC

Organisation providing offline access to the procurement documents: Bord na Móna PLC

Organisation providing more information on the review procedures: The High Court of Ireland

Organisation receiving requests to participate: Bord na Móna PLC

Organisation processing tenders: Bord na Móna PLC

5.1. Lot: LOT-0003

Title: Indirect Tax Compliance Services

Description: Expressions of interest are invited from suitably qualified Applicants interested in being considered for external audit and tax compliance provider(s). The Contracting Entity intends to award contracts for the provision of: • Lot 1 – External Audit Services • Lot 2 – Direct Tax Compliance Services • Lot 3 – Indirect Tax Compliance Services Please see PQQ for scope of requirements.

Internal identifier: 3

5.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79221000 Tax consultancy services

Additional classification (cpv): 79210000 Accounting and auditing services, 79212100

Financial auditing services, 79212300 Statutory audit services, 79222000 Tax-return preparation services

5.1.2. Place of performance

Country: Ireland

Anywhere in the given country

5.1.3. Estimated duration

Duration: 5 Years

5.1.4. Renewal

Maximum renewals: 0

5.1.5. Value

Estimated value excluding VAT: 1 250 000,00 EUR

5.1.6. General information

Reserved participation:

Participation is not reserved.

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): yes

5.1.7. Strategic procurement

Aim of strategic procurement: No strategic procurement

5.1.9. Selection criteria

Sources of selection criteria: Procurement Document

5.1.11. Procurement documents

Languages in which the procurement documents are officially available: English
Languages in which the procurement documents (or their parts) are unofficially available:
English
Deadline for requesting additional information: 05/05/2026 12:00:00 (UTC+01:00) Central
European Time, Western European Summer Time
Address of the procurement documents: [https://www.etenders.gov.ie/epps/cft
/listContractDocuments.do?resourceId=7859021](https://www.etenders.gov.ie/epps/cft/listContractDocuments.do?resourceId=7859021)

5.1.12. Terms of procurement

Terms of submission:

Electronic submission: Required

Address for submission: [https://www.etenders.gov.ie/epps/cft/viewTenders.do?
resourceId=7859021](https://www.etenders.gov.ie/epps/cft/viewTenders.do?resourceId=7859021)

Languages in which tenders or requests to participate may be submitted: English

Electronic catalogue: Not allowed

Tenderers may submit more than one tender: Not allowed

Deadline for receipt of requests to participate: 22/05/2026 12:00:00 (UTC+01:00) Central
European Time, Western European Summer Time

Terms of contract:

The execution of the contract must be performed within the framework of sheltered
employment programmes: No

Conditions relating to the performance of the contract: Please see contracts document folder

Financial arrangement: N/A

5.1.15. Techniques

Framework agreement:

No framework agreement

Information about the dynamic purchasing system:

No dynamic purchase system

5.1.16. Further information, mediation and review

Review organisation: The High Court of Ireland

Organisation providing additional information about the procurement procedure: Bord na Móna
PLC

Organisation providing offline access to the procurement documents: Bord na Móna PLC

Organisation providing more information on the review procedures: The High Court of Ireland

Organisation receiving requests to participate: Bord na Móna PLC

Organisation processing tenders: Bord na Móna PLC

8. Organisations

8.1. ORG-0001

Official name: Bord na Móna PLC

Registration number: 297717

Postal address: Main Street

Town: Newbridge

Postcode: W12 XR59

Country subdivision (NUTS): Dublin (IE061)

Country: Ireland

Email: renewablesprocurement@bnm.ie

Telephone: +35345439000

Internet address: <https://www.bordnamona.ie/>

Buyer profile: <https://www.bordnamona.ie/>

Roles of this organisation:

Buyer

Organisation providing additional information about the procurement procedure

Organisation providing offline access to the procurement documents

Organisation receiving requests to participate

Organisation processing tenders

8.1. ORG-0002

Official name: The High Court of Ireland

Registration number: The High Court of Ireland

Department: The High Court of Ireland

Postal address: Four Courts, Inns Quay, Dublin 7

Town: Dublin

Postcode: D07 WDX8

Country subdivision (NUTS): Dublin (IE061)

Country: Ireland

Email: HighCourtCentralOffice@courts.ie

Telephone: +353 1 8886000

Roles of this organisation:

Review organisation

Organisation providing more information on the review procedures

8.1. ORG-0003

Official name: European Dynamics S.A.

Registration number: 002024901000

Department: European Dynamics S.A.

Town: Athens

Postcode: 15125

Country subdivision (NUTS): Βόρειος Τομέας Αθηνών (EL301)

Country: Greece

Email: eproc-esender@eurodyn.com

Telephone: +30 2108094500

Roles of this organisation:

TED eSender

Notice information

Notice identifier/version: 0281bccf-b23a-4ae5-adbf-60d94dadd3d7 - 01

Form type: Competition

Notice type: Contract or concession notice – standard regime

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