

509036-2026 - Competition

**Germany – Business services: law, marketing, consulting, recruitment, printing and security –
10015375-Public finance expertise for Nepal
OJ S 140/2026 23/07/2026
Contract or concession notice – standard regime
Services**

1. Buyer

1.1. Buyer

Official name: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Email: giz.ausschreibungen@fgvw.de

Legal type of the buyer: Public undertaking, controlled by a central government authority

Activity of the contracting authority: General public services

2. Procedure

2.1. Procedure

Title: 10015375-Public finance expertise for Nepal

Description: The Government of Nepal has set the goal of achieving a tax to GDP ratio of 23.5% by the financial year 2028/29 in order to reduce the financing gap for the achievement of the development goals. The importance of domestic revenues in financing sustainable development is increasing due to several factors: First, foreign direct investment in Nepal remains low. In 2024, 395.92 crore rupees of investments were planned, of which about 38% of the committed amounts were actually realized. Second, Nepal is on the verge of graduating from Least Developed Country (LDC) status in 2026. This will significantly limit access to grant-based development finance and increase trade barriers. Finally, Nepal is also on the Financial Action Task Force's (FATF) grey list, which could lead to further barriers to financial transactions and a further decline in foreign investment. While Nepal's tax to GDP ratio of 18.6% (fiscal year 2023/24) is above the regional average, but there are numerous challenges in tax system that are hindering an increase. These are evident in the 2023 Tax Administration Diagnostic Assessment Tool (TADAT) Assessment and in various national strategy documents, such as the Public Financial Management (PFM) Reform Strategy 2025-2030 and the Domestic Revenue Mobilization Strategy (strategy for mobilising domestic revenues). These medium- and long-term strategies also provide guidance for the reform of the Nepalese tax system. Objective The programme promotes Nepali tax administration and revenue policy to create the regulatory and technical assistance for sustainable economic development. It also supports the voluntary compliance of the tax administration by enhancing the effectiveness of the tax administration and by providing services to taxpayers. Approach To achieve its objective, the program focuses on the following three key result areas: - Output 1: The capacities of the MoF and the Tax Administration to design evidence-based revenue policy reforms for sustainable development have improved. - Output 2: The effectiveness of the tax administration has improved in terms of professional capacities and digital systems. - Output 3: Output 3: Services for taxpayers to promote an investment-friendly business environment have improved. This consultancy contract concentrates on the three BMZ-commissioned Outputs (1, 2 and some aspects of 3). Each output area comprises a tailored set of interlinked activities including analytical work; legal and policy advice; organisational development; and capacity. The programme cooperates with national authorities like Ministry

of Finance (MoF), Inland Revenue Department (IRD) and private sector. The ultimate beneficiaries of the programme are the taxpayers of Nepal with the improved revenue policy and effective and efficient tax administration.

Procedure identifier: 164826da-a766-47a9-9a4e-6aba6fbfb06c

Internal identifier: 10015375

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): 79000000 Business services: law, marketing, consulting, recruitment, printing and security

Additional classification (cpv): 66171000 Financial consultancy services

2.1.2. Place of performance

Country: Nepal

Additional information: Services are to provided in Nepal.

2.1.4. General information

Additional information: #Bekanntmachungs-ID: CXTRY6YT12K6J9N# All communication takes place in English via communication tool in the project area of the procurement portal.

Legal basis:

Directive 2014/24/EU

vgv -

2.1.6. Grounds for exclusion

Sources of grounds for exclusion: Notice

Breaching of obligations set under purely national exclusion grounds: In accordance with §§ 123,124 GWB, § 22 LkSG

5. Lot

5.1. Lot: LOT-0001

Title: 10015375-Public finance expertise for Nepal

Description: Technical assistance (including short-term expert pool) for Revenue Sector Reform for Sustainable Development in Nepal This tender involves the supply and management of expert services to support the implementation of the program Revenue Sector Reform for Sustainable Development (RSRSD), Nepal implemented by GIZ. The programme objective is to support Nepali tax administration and revenue policy to create the regulatory and technical assistance for sustainable economic development. The RSRSD programme is commissioned by the German Federal Ministry for Economic Cooperation and Development (BMZ) and is implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH. The programme cooperates with national authorities like Ministry of Finance (MoF), Inland Revenue Department (IRD) and private sectors. The services will be delivered through a pool of national and international short-term experts in form of technical and administrative services related to the three key BMZ -outputs of the project: - Output 1: The capacities of the MoF and the Tax Administration to design evidence-based revenue policy reforms for sustainable development have improved. - Output 2: The effectiveness of the tax administration has improved in terms of professional capacities and digital systems. - Output 3: Service for taxpayers to promote an investment-friendly business environment have

improved. The contractor's services will follow the objectives of the project and support its implementation in three output areas. The key activities to be supported by the tender include: Support for Revenue Policy - Expert and process advice to the MoF and the tax administration on cost-benefit analyses of tax reforms, including economic, social and environmental impacts (ex-post/ex-ante) - Supporting the MoF and the Tax Administration in improving revenue forecasting models - Technical and process consulting for the MoF and the tax administration on the qualitative analysis of tax expenditure (economic, social and/or ecological impacts) - Preparation of studies for the MoF on the further development of carbon tax and environmental taxation, e.g. in the transport sector - Expert and process advice for the MoF and the tax administration on the taxation of the digital economy - Support Ministry of Finance in reviewing the national tax legislation and making amendments to the same to make it aligned with the reform agenda of the government. Support for Professional Capacities and Digital Systems - Process and technical advice to the tax administration on the implementation of the BPR reform strategy, on detailed system requirements for specifications, adaptation and implementation as well as accompanying process management advice - Training of staff of the MoF and subordinate authorities on selected tax topics (e.g. transfer pricing, tax expenditure analysis, revenue forecasting, cybersecurity, international tax standards) - Process consulting and capacity development of the MoF and subordinate authorities to anchor specialized training courses - Expert and process advice to the tax administration on tax audits, including digitization of tax audits and development of standardized manuals and guidelines for risk-based tax audits Support to Taxpayers to make Investment Friendly Business Environment - Development and implementation of standardized training modules for taxpayers in cooperation with the tax administration and the private sector - Upscaling help desk functions for taxpayers in local tax and trade offices and the private sector - Development and implementation of training courses for female entrepreneurs on general financial knowledge and digital management skills Cross-cutting activities - Support in programme's ongoing communication activities - Conduct videography of programme success stories Tasks of the pool manager - Manage two short-term expert pools (administrative, financial, budget, reporting, monitoring, quality assurance) All documents (e.g. reports, studies, trainings, analyses, assessments, strategies) have to be provided in English.

Internal identifier: 10015375

5.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79000000 Business services: law, marketing, consulting, recruitment, printing and security

Additional classification (cpv): 66171000 Financial consultancy services

Options:

Description of the options: GIZ may optionally commission contract amendments and/or increases based on the criteria in the tender documents to the successful bidder of this tender. For details, please see the terms of reference.

5.1.2. Place of performance

Country: Nepal

Additional information: Services are to provided in Nepal.

5.1.3. Estimated duration

Duration: 17 Months

5.1.4. Renewal

Maximum renewals: 2

Other information about renewals: GIZ may optionally commission contract amendments and /or increases based on the criteria in the tender documents to the successful bidder of this tender. For details, please see the terms of reference.

5.1.6. General information

Reserved participation:

Participation is not reserved.

The names and professional qualifications of the staff assigned to perform the contract must be given: Request to participate requirement

Procurement Project not financed with EU Funds.

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

This procurement is also suitable for small and medium-sized enterprises (SMEs): yes

Additional information: #Besonders auch geeignet für:selbst#

5.1.7. Strategic procurement

Aim of strategic procurement: Reduction of environmental impacts

Description: Reference is made to the Terms of reference (ToRs), especially 2.5.

Aim of strategic procurement: Fulfilment of social objectives

Description: Reference is made to the Terms of reference (ToRs), especially 2.5 and 3.3.4.

Approach to reducing environmental impacts: Climate change mitigation

Social objective promoted: Gender equality, Human rights due diligence in global supply chains , Fair working conditions, Other

5.1.9. Selection criteria

Sources of selection criteria: Notice

Criterion: Other economic or financial requirements

Description of selection criterion: EN-A1: Principles for the execution of orders (Mit dem Teilnahmeantrag; Mittels Eigenerklärung): The eligibility criteria are not from the same category as stipulated above, as there is no suitable category. 1. Self-declaration: name of company and address, tax ID, registration and commercial register number or equivalent register in accordance with the legal provisions of the country of origin. 2. No grounds for exclusion pursuant to § 123, § 124 GWB, § 22 LkSG, EU-Russia sanctions and Federal Collective Agreements Act. 3. Declaration of bidding consortium and/or declaration of Eligibility through reliance upon the capacities of other entities and or sub-contractors (if applicable)

Criterion: Other economic or financial requirements

Description of selection criterion: EN-A2: Conditions for the reduction of candidates (Mit dem Teilnahmeantrag; Mittels Eigenerklärung): If we receive more than 5 requests to participate, we will make a selection on the basis of the criteria laid out in the procurement documents and invite tenders only from the 5 candidates with the highest scores. We reserve the right to cancel the procurement procedure if we receive fewer than 3 requests to participate. I. Technical experience (90%) 1. Domestic Revenue Administration (DRM): 20 % 2. Public Financial Management (PFM): 20 % 3. Combatting Illicit Financial Flows (IFF): 20 % 4. Digitalisation of Public Administrations: 20 % 5. Management of short-term expert pools: 10 % II. Regional experience (10 %) Regional experience: Asia 10 %

Criterion: References on specified services

Description of selection criterion: EN-B1: Technical and professional ability (Mit dem Teilnahmeantrag; Mittels Eigenerklärung): 1. The technical assessment is only based on reference projects with a minimum commission value of 200,000 EUR (net). 2. At least 3 reference projects in the technical field of "Domestic Resource Mobilisation (DRM) and/or

Public Financial Management (PFM)" and thereof at least 3 reference projects in the region in Asia in the above-mentioned technical field(s) ("Domestic Resource Mobilisation (DRM) and/or Public Financial Management (PFM)" each in the last 36 months (deadline: date of publication of invitation to tender).

Criterion: Average yearly turnover

Description of selection criterion: EN-C1: Economic and financial standing (Mit dem Teilnahmeantrag; Mittels Eigenerklärung): Average annual turnover for the last three years (last-but-four financial year can be included in case of tenders held within 6 months of end of last financial year), at least: 1,500,000 EUR (net).

Criterion: Average yearly manpower

Description of selection criterion: EN-B2: Technical and professional ability (Mit dem Teilnahmeantrag; Mittels Eigenerklärung): Average number of employees and managers in the last three calendar years, at least 15 persons.

Information about the second stage of a two-stage procedure:

Minimum number of candidates to be invited for the second stage of the procedure: 3

The procedure will take place in successive stages. At each stage, some participants may be eliminated

The buyer reserves the right to award the contract on the basis of the initial tenders without any further negotiations

5.1.11. Procurement documents

Languages in which the procurement documents are officially available: English

Deadline for requesting additional information: 13/08/2026 23:59:59 (UTC+02:00) Eastern European Time, Central European Summer Time

Address of the procurement documents: <https://ausschreibungen.giz.de/Satellite/notice/CXTRY6YT12K6J9N/documents>

Ad hoc communication channel:

URL: <https://ausschreibungen.giz.de/Satellite/notice/CXTRY6YT12K6J9N>

5.1.12. Terms of procurement

Terms of the procedure:

Estimated date of dispatch of the invitations to submit tenders: 21/09/2026

Terms of submission:

Electronic submission: Required

Address for submission: <https://ausschreibungen.giz.de/Satellite/notice/CXTRY6YT12K6J9N>

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

Electronic catalogue: Not allowed

Variants: Not allowed

Tenderers may submit more than one tender: Not allowed

Description of the financial guarantee: An advance payment guarantee may be required

Deadline for receipt of requests to participate: 25/08/2026 12:00:00 (UTC+02:00) Eastern European Time, Central European Summer Time

Information that can be supplemented after the submission deadline:

At the discretion of the buyer, all missing tenderer-related documents may be submitted later.

Additional information: GIZ asks the applicant or bidder to submit, complete or correct documents, within the framework laid down by law.

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: The execution conditions result from the information given in the contract notice and the tender documents. Where the Federal Act on Compliance with Collective Agreements applies, it must be observed during implementation.

Electronic invoicing: Required

Electronic ordering will be used: yes

Electronic payment will be used: yes

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: Vergabekammern des Bundes

Information about review deadlines: According to Article 160, Section 3 of the German Act Against Restraint of Competition (GWB), application for review is not permissible insofar as 1. the applicant has identified the claimed infringement of the procurement rules before submitting the application for review and has not submitted a complaint to the contracting authority within a period of 10 calendar days; the expiry of the period pursuant to Article 134, Section 2 remains unaffected, 2. complaints of infringements of procurement rules that are evident in the tender notice are not submitted to the contracting authority at the latest by the expiry of the deadline for the application or by the deadline for the submission of bids, specified in the tender notice. 3. complaints of infringements of procurement rules that first become evident in the tender documents are not submitted to the contracting authority at the latest by the expiry of the deadline for application or by the deadline for the submission of bids, 4. more than 15 calendar days have expired since receipt of notification from the contracting authority that it is unwilling to redress the complaint. Sentence 1 does not apply in the case of an application to determine the invalidity of the contract in accordance with Article 135, Section 1 (2). Article 134, Section 1, Sentence 2 remains unaffected.

Organisation providing additional information about the procurement procedure: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Organisation receiving requests to participate: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

8. Organisations

8.1. ORG-0001

Official name: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Registration number: 993-80072-52

Postal address: Dag-Hammarskjöld-Weg 1 - 5

Town: Eschborn

Postcode: 65760

Country subdivision (NUTS): Main-Taunus-Kreis (DE71A)

Country: Germany

Contact point: Friedrich Graf von Westphalen & Partner mbB Rechtsanwälte

Email: giz.ausschreibungen@fgvw.de

Telephone: +49 69719189012

Internet address: <https://www.giz.de>

Roles of this organisation:

Buyer

Organisation providing additional information about the procurement procedure

Organisation receiving requests to participate

8.1. ORG-0002

Official name: Vergabekammern des Bundes

Registration number: 022894990

Postal address: Kaiser-Friedrich-Straße 16

Town: Bonn

Postcode: 53113

Country subdivision (NUTS): Bonn, Kreisfreie Stadt (DEA22)

Country: Germany

Email: vk@bundeskartellamt.bund.de

Telephone: +49 2289499-0

Fax: +49 2289499-163

Internet address: <https://www.bundeskartellamt.de>

Roles of this organisation:

Review organisation

8.1. ORG-0003

Official name: Datenservice Öffentlicher Einkauf (in Verantwortung des Beschaffungsamts des BMI)

Registration number: 0204:994-DOEVD-83

Town: Bonn

Postcode: 53119

Country subdivision (NUTS): Bonn, Kreisfreie Stadt (DEA22)

Country: Germany

Email: noreply.esender_hub@bescha.bund.de

Telephone: +49228996100

Roles of this organisation:

TED eSender

Notice information

Notice identifier/version: 4e52aff4-1366-4318-89ad-054d7f4b4953 - 01

Form type: Competition

Notice type: Contract or concession notice – standard regime

Notice subtype: 16

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