437487-2026 - Hange

Madalmaad – Maksuteenused – Tax Compliance Support Services (Indirect & Corporate Tax)
OJ S 120/2026 25/06/2026
Hanketeade või kontsessiooniteade – üldkord
Teenused

1. Hankija

1.1. Hankija

Ametlik nimi: GÉANT
E-posti aadress: joost.vankessel@geant.org
Hankija õiguslik vorm: Avalik-õiguslik isik
Hankija tegevus: Üldised avalikud teenused

2. Menetlus

2.1. Menetlus

Pealkiri: Tax Compliance Support Services (Indirect & Corporate Tax)
Kirjeldus: GÉANT requires external professional support for tax compliance, including CIT, VAT and permanent establishment registrations, return preparation and submission, ad-hoc tax advisory, and interaction with tax authorities. Over time, the geographical scope of these obligations has expanded; our indirect tax obligations now cover all EU Member States and a limited number of non-EU jurisdictions, with additional countries added as operational activities evolve. We envisage a similar expansion of our corporate tax obligations over the coming years.
Menetluse tunnus: fa60d985-178a-412b-b3d1-615b4357c6fe
Sisemine tunnus: f45a0538-206a-4de1-b7bb-3b62df4c0049
Menetluse liik: Avatud
Kiirendatud menetlus: ei

2.1.1. Eesmärk

Lepingu olemus: Teenused
Peamine liigitus (cpv): 79220000 Maksuteenused
Täiendav liigitus (cpv): 79221000 Maksualase nõustamise teenused, 79222000 Maksudeklaratsiooni koostamisteenused

2.1.2. Lepingu täitmise koht

Riik: Madalmaad
Kõikjal asjaomases riigis
Lisateave: See documentation

2.1.3. Maksumus

Eeldatav maksumus käibemaksuta: 1 600 000,00 EUR

2.1.4. Üldine teave

Õiguslik alus:
Direktiiv 2014/24/EL

2.1.6. Kõrvaldamise alused

Väljajätmise aluste allikad: Euroopa ühtne hankedokument (ESPD)

5. Osa

5.1. Osa: LOT-0000

Pealkiri: Tax Compliance Support Services (Indirect & Corporate Tax)
Kirjeldus: GÉANT requires external professional support for tax compliance, including CIT, VAT and permanent establishment registrations, return preparation and submission, ad-hoc tax advisory, and interaction with tax authorities. Over time, the geographical scope of these obligations has expanded; our indirect tax obligations now cover all EU Member States and a limited number of non-EU jurisdictions, with additional countries added as operational activities evolve. We envisage a similar expansion of our corporate tax obligations over the coming years.
Sisemine tunnus: b6aa3731-b33b-4e3c-8d45-99cedd713b76

5.1.1. Eesmärk

Lepingu olemus: Teenused
Peamine liigitus (cpv): 79220000 Maksuteenused
Täiendav liigitus (cpv): 79221000 Maksualase nõustamise teenused, 79222000 Maksudeklaratsiooni koostamisteenused

5.1.2. Lepingu täitmise koht

Riik: Madalmaad
Kõikjal asjaomases riigis
Lisateave: See documentation

5.1.3. Eeldatav kestus

Kestus: 4 Aastad

5.1.4. Uuendamine

Maksimaalne lepingu uuendamiste arv: 4
Muu informatsioon uuendamise kohta: 4x1 year

5.1.5. Maksumus

Eeldatav maksumus käibemaksuta: 1 600 000,00 EUR

5.1.6. Üldine teave

Reserveeritud osalemine:
Osalemine ei ole reserveeritud.
Hankeprojekt, mida ei rahastata ELi vahenditest
Hanke suhtes kohaldatakse riigihankelepingut (GPA): jah

5.1.9. Kvalifitseerimistingimused

Valikukriteeriumide allikad: Teade
Kriteerium: Muud majanduslikud või finantsnõuded
Valikukriteeriumi kirjeldus: The Bidder must demonstrate that it has relevant and sufficient experience in delivering multi#jurisdiction tax compliance services comparable in scope and complexity to the subject matter of this ITT. The Bidder shall confirm that, within the last three (3) years, it has performed at least one (1) contract of a minimum duration of twelve (12) consecutive months for a customer, in which the Bidder provided tax compliance services across at least fifteen (15) jurisdictions, which are part of the scope defined in Annex A of the ITT. Use of subcontractors is permitted in this context. As part of this reference, the Bidder shall demonstrate that it has provided, as a minimum, the following services: preparation, review and submission of VAT returns across multiple jurisdictions; preparation and/or support

in corporate income tax compliance, including annual filings; monitoring and management of compliance deadlines across jurisdictions; coordination of service delivery across multiple jurisdictions, including use of partner organisations where applicable; support in tax authority interaction, including handling of queries, audits or information requests; The Bidder shall provide: the name of the customer; the duration of the contract; the jurisdictions covered; a short description of the services provided; Compliance with this selection criterion shall be assessed on a pass/fail basis. GÉANT reserves the right to request supporting evidence during the verification phase, including reference details, contract descriptions, and confirmation of performance by the customer.

Kriteerium: Sõltumatute asutuste poolt väljastatud sertifikaadid kvaliteedi tagamise standardite kohta
Valikukriteeriumi kirjeldus: To qualify as a suitable Bidder you must be in the possession of a valid ISO 9001 certificate. Are you in the possesion of an ISO 9001 certificate that is still valid in 2027? Compliance with this selection criterion shall be assessed on a pass/fail basis. GÉANT reserves the right to request supporting evidence during the verification phase, including reference details, contract descriptions and confirmation of performance by the customer.

Kriteerium: Sõltumatute asutuste poolt väljastatud sertifikaadid kvaliteedi tagamise standardite kohta
Valikukriteeriumi kirjeldus: To qualify as a suitable Bidder you must be in the possession of a valid ISO 27001 certificate. Are you in the possesion of an ISO 27001 certificate that is still valid in 2027? Compliance with this selection criterion shall be assessed on a pass/fail basis. GÉANT reserves the right to request supporting evidence during the verification phase, including reference details, contract descriptions and confirmation of performance by the customer.

5.1.10. Pakkumuste hindamise kriteeriumid

Kriteerium:
Liik: Kvaliteet
Nimi: VAT/Indirect Tax Compliance
Kirjeldus: GÉANT requires a clear understanding of how the Bidder will deliver reliable, accurate and timely VAT compliance services across all mandatory day-one jurisdictions. Given the volume, frequency and regulatory complexity associated with VAT reporting, this criterion provides key insight into the Bidder’s ability to manage VAT data flows, perform appropriate checks and controls, and coordinate return preparation, associated filings (including digital/electronic VAT filings) and deadline management in a consistent and structured manner. Through this criterion, GÉANT seeks to understand whether the proposed VAT reporting approach represents a coherent end-to-end delivery model that supports compliance accuracy, transparency and effective oversight, and whether it demonstrably reduces the risk of errors, delays or inconsistent VAT treatment across jurisdictions. Please describe your approach to supporting GÉANT’s indirect tax compliance in-scope jurisdictions. Your response should cover: - Processes and systems used for the sharing of accounts payable, accounts receivable and equipment movement data by GÉANT and review of prepared returns - Processes and systems used by the Bidder for indirect taxation and associated return preparation and submission. - Processes and systems for the review of GÉANT accounts payable, accounts receivable data and equipment movement data for potential indirect taxation treatment discrepancies or errors. - digital/electronic VAT reporting, including SAF-T, real-time reporting, e-reporting or similar obligations, and coordination with

relevant platforms or tax authority systems where applicable. - Knowledge systems and/or updates for the sharing of upcoming legislation changes and articles, including where possible the ability to customise to countries, industries and tax area. - VAT registrations, maintenance and de-registrations; - deadline monitoring across jurisdictions; - associated filings such as EC Sales Lists, local listings, control statements and Intrastat where applicable; - monitoring of VAT-related PE/fixed establishment risk.
Hindamise kaalukriteeriumi kategooria: Kaal (protsentides, täpne)
Hindamiskriteerium – arv: 20
Kriteerium:
Liik: Kvaliteet
Nimi: Corporate Income Tax and PE Compliance
Kirjeldus: Currently, GÉANT is registered for corporate tax purposes in the jurisdictions listed in Annex A, as a result of legal entities and permanent establishments (PE's). It is likely that more PE's will be established in other European countries in the coming years. GÉANT requires corporate income tax compliance support in the jurisdictions identified as mandatory CIT jurisdictions in Annex A. Additional CIT support may be required in other jurisdictions during the contract term where GÉANT has or develops a corporate tax registration, PE risk, filing obligation or local reporting requirement." Please describe your approach to supporting GÉANT's corporate income tax compliance and permanent establishment (PE) risk management across in-scope jurisdictions. Your response should cover corporate tax © GÉANT Vereniging (Association) Tender: Tax Compliance Support Services (T190199) Document version: v1.0 19 registrations, annual return preparation/review/submission, payment deadline monitoring, support for instalments/prepayments/balancing payments, identification and monitoring of PE-related corporate tax risks, legislative change monitoring, and coordination with year-end tax provision processes where relevant. Your response should also cover transfer pricing compliance support, as this might be optionally requested by GÉANT, within the terms of this contract. From your proposal it must be clear that you have practical experience in the management of multijurisdictional corporate tax compliance, a methodology for PE risk identification and escalation, and are able to provide forward looking support as obligations expand into different European countries.
Hindamise kaalukriteeriumi kategooria: Kaal (protsentides, täpne)
Hindamiskriteerium – arv: 20
Kriteerium:
Liik: Kvaliteet
Nimi: Indirect and Corporate Tax Advice
Kirjeldus: As GÉANT's operations evolve and the legislative environment changes, GÉANT requires ongoing access to practical, timely and reliable tax advice across both indirect tax and corporate tax matters in multiple jurisdictions. This advice must be capable of supporting day-to-day compliance decisions as well as more strategic matters, including new activities, new jurisdictions, permanent establishment risk, VAT treatment, digital reporting developments and changes in local tax legislation. Please describe your approach to providing indirect tax and corporate tax advisory support to GÉANT. Your response should be specific to GÉANT's multi-jurisdictional operating environment and should cover the following: • Advisory operating model: Describe how advisory requests would be received, scoped, prioritised, allocated, reviewed and delivered. Please explain how you would distinguish between urgent, routine and complex advisory requests, and how response timelines would be agreed. • Country-specific expertise: Explain how you would provide access to country-specific indirect tax and corporate tax expertise in the mandatory day-one jurisdictions and any optional jurisdictions once added. Please identify whether this expertise would be provided directly, through partner organisations or through subcontractors, and explain how quality and consistency of advice

would be assured across jurisdictions. • Application to GÉANT-specific scenarios: Please explain how you would advise GÉANT in at least three of the following scenarios: - GÉANT undertakes activities in a country where it is not currently registered for VAT or corporate tax. - GÉANT hosts an event, conference or project activity in a new jurisdiction. - GÉANT places equipment or assets in a jurisdiction, creating possible VAT, fixed establishment or permanent establishment considerations. - GÉANT receives or issues invoices where the VAT treatment is uncertain. - A jurisdiction introduces new digital VAT obligations. - A legislative change affects VAT recovery, reverse charge treatment, place of supply, corporate tax filing obligations or PE risk. © GÉANT Vereniging (Association) Tender: Tax Compliance Support Services (T190199) Document version: v1.0 20 • Permanent establishment and fixed establishment risk: Describe your methodology for identifying, assessing and escalating potential PE and fixed establishment risks, including how you would coordinate corporate tax and VAT analysis where both are relevant. • Legislative change monitoring and practical impact assessment: Explain how you would identify relevant legislative, regulatory and tax authority practice changes, assess whether they affect GÉANT, and translate those changes into practical recommendations, implementation steps and deadlines. From your proposal it must be clear that you have relevant country-specific tax advisory expertise and that your approach would provide GÉANT with practical, coordinated and actionable advice across both indirect tax and corporate tax matters.
Hindamise kaalukriteeriumi kategooria: Kaal (protsentides, täpne)
Hindamiskriteerium – arv: 15

Kriteerium:

Liik: Kvaliteet
Nimi: Tax Authority interaction and issue resolution
Kirjeldus: GÉANT requires reliable and effective support in managing interactions with tax authorities across multiple jurisdictions in relation to both indirect tax and corporate tax matters. Please describe how you would manage tax authority correspondence, information requests, audits, enquiries, notices, payment-related queries, and other tax authority interactions on behalf of GÉANT, including representation where legally permitted. From your proposal it must be clear: • How tax authority communications will be received, monitored, logged, and escalated • How you will support GÉANT in preparing and submitting responses to routine and non-routine tax authority enquiries • How you will manage tax authority interactions across jurisdictions and across both corporate tax and indirect tax matters • How you will deal with audits, reviews, investigations, information requests, and challenge or clarification processes • How representation before tax authorities will be handled where permitted • what response times, escalation routes, and governance arrangements you will apply • how your approach will minimise compliance risk, disruption, missed deadlines, and unnecessary cost for GÉANT.
Hindamise kaalukriteeriumi kategooria: Kaal (protsentides, täpne)
Hindamiskriteerium – arv: 20

Kriteerium:

Liik: Hind
Nimi: Price
Kirjeldus: Please complete the pricing schedule (Annex B) in full and provide your charges for the services within scope of this tender. Prices must cover all costs associated with delivery of the services within the scope of the ITT, indicated per annum. The pricing sheet includes the following three sections: 1. Indirect VAT: fees for indirect tax compliance services in all in scope jurisdictions, consisting of periodic VAT returns, annual VAT returns EC Sales Lists, and domestic listings. o The sheet has embedded frequencies for each type of listing, based on our requirements per jurisdiction. Therefore, you are required to provide only the price per

single listing. 2. Corporate Tax: fees for corporate income tax compliance services, consisting of the preparation and filing of corporation tax and related returns per in scope jurisdiction. o The sheet requests a single price per jurisdiction, as this is an annual occurrence. 3. Hourly Rates: fees for hourly rates for general/miscellaneous tax advisory services that may be necessary for optional scope work during the term of the contract. o The sheet has provided a fictional number of hours that we estimate we will be requiring for the first year, with estimated percentages of how these hours will be spread across the different employee levels. There is no commitment to meet this number of hours in reality. o GÉANT requests that the hourly rate per employee level is provided, which will be the agreed fee for the first year. The final sheet named “Total Quoted Price” will add the subtotals of each section together, which will result in one total fee for all in scope services. This price must be submitted to the according section in the Mercell portal, and is therefore the final price that will be scored in your Bid. All yellow-marked fields must be populated to ensure that each Bidder is scored equally. Failure to populate any single required field will result in your pricing sheet being scored with 0 points. Please note that all provided prices are to be fully committed to in Year 1 of the agreement. They may only be altered once a possible first indexation moment takes place. All prices must be stated clearly in the format required by the pricing schedule and must be exclusive of VAT unless stated otherwise.
Hindamise kaalukriteeriumi kategooria: Kaal (protsentides, täpne)
Hindamiskriteerium – arv: 25

5.1.11. Hankedokumendid

Hankedokumentide aadress: https://s2c.mercell.com/today/190199

5.1.12. Hanke tingimused

Esitamise tingimused:
Elektrooniline esitamine: Lubatud
Esitamise aadress: https://s2c.mercell.com/today/190199
Keeled, milles võib pakkumusi või osalemistaotlusi esitada: inglise keel
Elektrooniline kataloog: Ei ole lubatud
Pakkumuste esitamise tähtaeg: 07/08/2026 10:00:57 (UTC+00:00) Lääne-Euroopa aeg, Greenwichi aeg
Periood, mille jooksul pakkumus peab jääma kehtivaks: 4 Kuud
Lepingutingimused:
Lepingu täitmine peab toimuma kaitstud tööhõive programmide raames: Jah
E-arveldamine: Nõutav
Kasutatakse elektroonilisi tellimusi: ei
Kasutatakse elektroonilisi makseid: jah

5.1.15. Vahendid

Raamleping:
Ei kohaldata raamlepingut
Teave dünaamilise hankesüsteemi kohta:
Ei kohaldata dünaamilist hankesüsteemi

5.1.16. Lisateave, lepitus ja vaidlustus

Vaidlustusorgan: Rechtbank Amsterdam
Teave vaidlustamise tähtaegade kohta: Contract to be signed in 2026
Organisatsioon, mis annab lisateavet vaidlustamise kohta: Rechtbank Amsterdam

8. Organisatsioonid

8.1. ORG-0001

Ametlik nimi: GÉANT
Registreerimisnumber: 40535155
Postiaadress: Hoekenrode 3
Linn: Amsterdam
Sihtnumber: 1102BR
Riik – jaotus (NUTS): Groot-Amsterdam (NL32B)
Riik: Madalmaad
Kontaktpunkt: Joost van Kessel
E-posti aadress: joost.vankessel@geant.org
Telefon: +31615322184
Internetiaadress: https://www.geant.org
Hankija profiil: https://s2c.mercell.com/buyer/2384
Selle organisatsiooni rollid:
Hankija

8.1. ORG-0002

Ametlik nimi: Rechtbank Amsterdam
Registreerimisnumber: Rechtbank Amsterdam
Linn: Amsterdam
Sihtnumber: 1076AV
Riik – jaotus (NUTS): Groot-Amsterdam (NL32B)
Riik: Madalmaad
Selle organisatsiooni rollid:
Vaidlustusorgan
Organisatsioon, mis annab lisateavet vaidlustamise kohta

Teave teate kohta

Teate tunnus/versioon: 002ed166-e112-4f40-8ec2-e660154c1a4c - 01
Vormi liik: Hange
Teate liik: Hanketeade või kontsessiooniteade – üldkord
Teate alaliik: 16
Teate saatmise kuupäev: 23/06/2026 10:01:21 (UTC+00:00) Lääne-Euroopa aeg, Greenwichi aeg
Teate saatmise kuupäev (eSender): 23/06/2026 10:02:01 (UTC+00:00) Lääne-Euroopa aeg, Greenwichi aeg
Keeled, milles käesolev teade on ametlikult kättesaadav: inglise keel
Teate avaldamise number: 437487-2026
ELT S väljaande number: 120/2026
Avaldamise kuupäev: 25/06/2026