

509036-2026 - Iomaíocht

An Ghearmáin – Business services: law, marketing, consulting, recruitment, printing and security – 10015375-Public finance expertise for Nepal

OJ S 140/2026 23/07/2026

**Fógra maidir le conradh nó lamháltas — an gnáthchóras
Seirbhísí**

1. Ceannaitheoir

1.1. Ceannaitheoir

Ainm oifigiúil: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

R-phost: giz.ausschreibungen@fgvw.de

Cineál dlíthiúil an cheannaitheora: Gnóthas poiblí atá faoi rialú údaráis stáit

Gníomhaíocht an údaráis chonarthaigh: Seirbhísí poiblí ginearálta

2. Nós imeachta

2.1. Nós imeachta

Teideal: 10015375-Public finance expertise for Nepal

Cur síos: 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.

Aitheantóir an nós imeachta: 164826da-a766-47a9-9a4e-6aba6fbfb06c

Aitheantóir inmheánach: 10015375

An cineál nós imeachta: Idirbheartaíocht lena mbaineann foilsiú roimh ré glao ar iomaíocht / iomaíocht lena mbaineann idirbheartaíocht

Tá an nós imeachta á bhrostú: níl

2.1.1. Cuspóir

Cineál an chonartha: Seirbhísí

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

Aicmiú breise (cpv): 66171000 Financial consultancy services

2.1.2. An áit feidhmíochta

Tír: Neipeal

Eolas breise: Services are to provided in Nepal.

2.1.4. Eolas ginearálta

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

Bunús dlí:

Treoir 2014/24/AE

vgv -

2.1.6. Forais eisiaimh

Foinse na gcúiseanna eisiúna: Fógra

Sárú oibleagáidí arna socrú faoi fhorais eisiaimh náisiúnta amháin: In accordance with §§ 123,124 GWB, § 22 LkSG

5. Luchtóg

5.1. Luchtóg: LOT-0001

Teideal: 10015375-Public finance expertise for Nepal

Cur síos: 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.

Aitheantóir inmheánach: 10015375

5.1.1. Cuspóir

Cineál an chonartha: Seirbhísí

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

Aicmiú breise (cpv): 66171000 Financial consultancy services

Roghanna:

Cur síos ar na roghanna: 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. An áit feidhmíochta

Tír: Neipeal

Eolas breise: Services are to provided in Nepal.

5.1.3. Fad measta

Fad ama: 17 Míonna

5.1.4. Athnuachan

Athnuachaintí uasta: 2

Tuilleadh eolais faoi athnuachain: 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. Eolas ginearálta

Rannpháirtíocht fhorchoimeáda:

Ní fhorchoimeádtar an rannpháirtíocht.

Ní mór ainmneacha agus cáilíochtaí gairmiúla na mball foirne a thabhairt a shanntar chun an conradh a chomhlíonadh: Ceanglas um iarraidh ar pháirt a ghlacadh

Tionscadal soláthair nach maoinítear le cistí an Aontais

Tá an soláthar cumhdaithe ag an gComhaontú maidir le Soláthar Rialtais (GPA): tá

Tá an soláthar sin oiriúnach freisin d'fhiontair bheaga agus mheánmhéide (FBManna): tá

Eolas breise: #Besonders auch geeignet für:selbst#

5.1.7. Soláthar straitéiseach

Aidhm an tsoláthair straitéisigh: Laghdú na dtionchar ar an gcomhshaol

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

Aidhm an tsoláthair straitéisigh: Comhlíonadh na gcuaspóirí sóisialta

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

An cur chuige maidir leis an tionchar ar an gcomhshaol a laghdú: Maolú ar an athrú aeráide

An cuspóir sóisialta atá á chur chun cinn: Comhionannas inscne, Dícheall cuí maidir le cearta an duine i slabhraí soláthair domhanda, Coinníollacha córa oibre, Eile

5.1.9. Critéir roghnúcháin

Foinse na gcritéir roghnaithe: Fógra

Critéar: Riachtanais eacnamaíochta nó airgeadais eile

Cur síos ar an gcritéar roghnúcháin: 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)

Critéar: Riachtanais eacnamaíochta nó airgeadais eile

Cur síos ar an gcritéar roghnúcháin: 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 %

Critéar: Tagairtí ar sheirbhísí sonraithe

Cur síos ar an gcritéar roghnúcháin: 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).

Critéar: Ioncam bliantúil meánach

Cur síos ar an gcritéar roghnúcháin: 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).

Critéar: Fórsa saothair meánach bliantúil

Cur síos ar an gcritéar roghnúcháin: 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.

Eolas faoin dara céim de nós imeachta dhá chéim:

An líon íosta iarrthóirí a dtabharfar cuireadh dóibh chuig an dara céim den nós imeachta: 3
Beidh an nós imeachta ar siúl i gcéimeanna comhleanúnacha. I ngach céim, d'fhéadfaí roinnt rannpháirtithe a dhíchur

Forchoimeádann an ceannaitheoir an ceart an conradh a dhámhachtain ar bhonn na dtairiscintí tosaigh gan aon chaibidlíocht eile

5.1.11. Doiciméid soláthair

Na teangacha ina bhfuil na doiciméid soláthair ar fáil go hoifigiúil: Béarla

Sprioc-am chun eolas breise a iarraidh: 13/08/2026 23:59:59 (UTC+02:00) Am Oirthear na hEorpa, Am Samhraidh Lár na hEorpa

Seoladh na ndoiciméad soláthair: <https://ausschreibungen.giz.de/Satellite/notice/CXTRY6YT12K6J9N/documents>

Cainéal cumarsáide ad hoc:

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

5.1.12. Téarmaí soláthair

Téarmaí an nós imeachta:

An dáta a mheastar a sheolfar na cuirí chun tairiscintí a chur isteach: 21/09/2026

Téarmaí na haighneachta:

Cur isteach leictreonach: Éigeantach

Seoladh an chur isteach: <https://ausschreibungen.giz.de/Satellite/notice/CXTRY6YT12K6J9N>

Na teangacha inar féidir tairiscintí nó iarrataí ar rannpháirtíocht a chur isteach: Béarla

Catalóg leictreonach: Ní ceadmhach

Leaganacha malartacha: Ní ceadmhach

Féadfaidh tairgeoirí níos mó ná tairiscint amháin a chur isteach: Ní ceadmhach

Cur síos ar an ráthaíocht airgeadais: An advance payment guarantee may be required

Spriocdháta chun iarrataí ar rannpháirtíocht a fháil: 25/08/2026 12:00:00 (UTC+02:00) Am Oirthear na hEorpa, Am Samhraidh Lár na hEorpa

Eolas is féidir a fhorlíonadh tar éis an spriocdháta chun iarratas a dhéanamh:

Faoi rogha an cheannaitheora, féadfar gach doiciméad ar iarraidh a bhaineann leis an tairgeoir a chur isteach níos déanaí.

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

Téarmaí an chonartha:

Ní mór an Conradh a chur i gcrích faoi chuimsiú clár fostaíochta dídeanaí: Ní hea
Coinníollacha a bhaineann le comhlíonadh an chonartha: 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.
Sonrascú leictreonach: Éigeantach
Úsáidfear ordú leictreonach: tá
Úsáidfear íocaíocht leictreonach: tá

5.1.15. Teicnící

Creat-chomhaontú:

Níl feidhm ag creat-chomhaontú

Eolas faoin gcóras ceannaigh dinimiciúil:

Níl feidhm ag córas ceannaigh dinimiciúil

5.1.16. Tuilleadh eolais, idirghabháil agus athbhreithniú

Eagraíocht athbhreithniúcháin: Vergabekammern des Bundes

Eolas faoi spriocdhátaí athbhreithnithe: 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.

Eagraíocht a sholáthraíonn faisnéis bhreise faoin nós imeachta soláthair: Deutsche
Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Eagraíocht a fhaigheann iarratais ar rannpháirtíocht: Deutsche Gesellschaft für Internationale
Zusammenarbeit (GIZ) GmbH

8. Eagraíochtaí

8.1. ORG-0001

Ainm oifigiúil: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Uimhir chlárúcháin: 993-80072-52

Seoladh poist: Dag-Hammarskjöld-Weg 1 - 5

Baile: Eschborn

Cód poist: 65760

Foroinn tíre (NUTS): Main-Taunus-Kreis (DE71A)

Tír: An Ghearmáin

Pointe teagmhála: Friedrich Graf von Westphalen & Partner mbB Rechtsanwälte

R-phost: giz.ausschreibungen@fgvw.de

Teil.: +49 69719189012

Seoladh idirlín: <https://www.giz.de>

Róil na heagraíochta seo:

Ceannaitheoir

Eagraíocht a sholáthraíonn faisnéis bhreise faoin nós imeachta soláthair

Eagraíocht a fhaigheann iarratais ar rannpháirtíocht

8.1. ORG-0002

Ainm oifigiúil: Vergabekammern des Bundes

Uimhir chlárúcháin: 022894990

Seoladh poist: Kaiser-Friedrich-Straße 16

Baile: Bonn

Cód poist: 53113

Foroinn tíre (NUTS): Bonn, Kreisfreie Stadt (DEA22)

Tír: An Ghearmáin

R-phost: vk@bundeskartellamt.bund.de

Teil.: +49 2289499-0

Facs: +49 2289499-163

Seoladh idirlín: <https://www.bundeskartellamt.de>

Róil na heagraíochta seo:

Eagraíocht athbhreithniúcháin

8.1. ORG-0003

Ainm oifigiúil: Datenservice Öffentlicher Einkauf (in Verantwortung des Beschaffungsamts des BMI)

Uimhir chlárúcháin: 0204:994-DOEVD-83

Baile: Bonn

Cód poist: 53119

Foroinn tíre (NUTS): Bonn, Kreisfreie Stadt (DEA22)

Tír: An Ghearmáin

R-phost: noreply.esender_hub@bescha.bund.de

Teil.: +49228996100

Róil na heagraíochta seo:

TED eSender

Eolas faoin bhfógra

Aitheantóir/leagan an fhógra: 4e52aff4-1366-4318-89ad-054d7f4b4953 - 01

Cineál na foirme: lomaíocht

Cineál an fhógra: Fógra maidir le conradh nó lamháltas — an gnáthchóras

Fochineál an fhógra: 16

Dáta seolta an fhógra: 21/07/2026 19:25:13 (UTC+02:00) Am Oirthear na hEorpa, Am

Samhraidh Lár na hEorpa

Na teangacha ina bhfuil an fógra seo ar fáil go hoifigiúil: Béarla

Uimhir foilseacháin an fhógra: 509036-2026

Uimhir eagráin IO S: 140/2026

Dáta foilsithe: 23/07/2026