

437487-2026 - Javni razpis

Nizozemska – Storitve na področju davkov – Tax Compliance Support Services (Indirect & Corporate Tax)

OJ S 120/2026 25/06/2026

Obvestilo o koncesiji ali naročilu – standardna ureditev
Storitve

1. Kupec

1.1. Kupec

Uradno ime: GÉANT

E-naslov: joost.vankessel@geant.org

Pravna vrsta kupca: Oseba javnega prava

Dejavnost javnega naročnika: Javna uprava

2. Postopek

2.1. Postopek

Naslov: Tax Compliance Support Services (Indirect & Corporate Tax)

Opis: 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.

Identifikator postopka: fa60d985-178a-412b-b3d1-615b4357c6fe

Notranji identifikator: f45a0538-206a-4de1-b7bb-3b62df4c0049

Vrsta postopka: Odprti postopek

Postopek je pospešen: ne

2.1.1. Namen

Vrsta javnega naročila: Storitve

Glavna klasifikacijska oznaka (cpv): 79220000 Storitve na področju davkov

Dodatna klasifikacija (cpv): 79221000 Storitve davčnega svetovanja, 79222000 Storitve izdelave davčnih napovedi

2.1.2. Kraj izvajanja

Država: Nizozemska

Kjer koli v določeni državi

Dodatne informacije: See documentation

2.1.3. Vrednost

Ocenjena vrednost brez DDV: 1 600 000,00 EUR

2.1.4. Splošne informacije

Pravna podlaga:

Direktiva 2014/24/EU

2.1.6. Razlogi za izključitev

5. Sklop

5.1. Sklop: LOT-0000

Naslov: Tax Compliance Support Services (Indirect & Corporate Tax)

Opis: 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.

Notranji identifikator: b6aa3731-b33b-4e3c-8d45-99cedd713b76

5.1.1. Namen

Vrsta javnega naročila: Storitve

Glavna klasifikacijska oznaka (cpv): 79220000 Storitve na področju davkov

Dodatna klasifikacija (cpv): 79221000 Storitve davčnega svetovanja, 79222000 Storitve izdelave davčnih napovedi

5.1.2. Kraj izvajanja

Država: Nizozemska

Kjer koli v določeni državi

Dodatne informacije: See documentation

5.1.3. Predvideno trajanje

Trajanje: 4 Leta

5.1.4. Podaljšanje

Največje število podaljšanj: 4

Dodatne informacije o podaljšanju: 4x1 year

5.1.5. Vrednost

Ocenjena vrednost brez DDV: 1 600 000,00 EUR

5.1.6. Splošne informacije

Pridržana udeležba:

Udeležba ni pridržana.

Projekt javnega naročanja se ne financira s sredstvi EU

Javno naročilo je zajeto v Sporazumu o javnih naročilih: da

5.1.9. Merila za izbor

Viri izbirnih kriterijev: Obvestilo

Merilo: Druge ekonomske ali finančne zahteve

Opis merila za izbor: 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.

Merilo: Certifikati neodvisnih organov o standardih zagotavljanja kakovosti

Opis merila za izbor: To qualify as a suitable Bidder you must be in the possession of a valid ISO 9001 certificate. Are you in the possession 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.

Merilo: Certifikati neodvisnih organov o standardih zagotavljanja kakovosti

Opis merila za izbor: To qualify as a suitable Bidder you must be in the possession of a valid ISO 27001 certificate. Are you in the possession 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. Merila za oddajo javnega naročila

Merilo:

Vrsta: Kakovost

Ime: VAT/Indirect Tax Compliance

Opis: 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.

Kategorija merila za oddajo javnega naročila teža: Ponder (odstotek, točen)

Številka v merilu za oddajo: 20

Merilo:

Vrsta: Kakovost

Ime: Corporate Income Tax and PE Compliance

Opis: 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.

Kategorija merila za oddajo javnega naročila teža: Ponder (odstotek, točen)

Številka v merilu za oddajo: 20

Merilo:

Vrsta: Kakovost

Ime: Indirect and Corporate Tax Advice

Opis: 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.

Kategorija merila za oddajo javnega naročila teža: Ponder (odstotek, točen)

Številka v merilu za oddajo: 15

Merilo:

Vrsta: Kakovost

Ime: Tax Authority interaction and issue resolution

Opis: 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.

Kategorija merila za oddajo javnega naročila teža: Ponder (odstotek, točen)

Številka v merilu za oddajo: 20

Merilo:

Vrsta: Cena

Ime: Price

Opis: 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.

Kategorija merila za oddajo javnega naročila teža: Ponder (odstotek, točen)

Številka v merilu za oddajo: 25

5.1.11. Dokumenti v zvezi z oddajo javnega naročila

Naslov dokumentov v zvezi z oddajo javnega naročila: <https://s2c.mercell.com/today/190199>

5.1.12. Pogoji javnega naročila

Pogoji za predložitev:

Elektronska predložitev: Dovoljeno

Naslov za predložitev: <https://s2c.mercell.com/today/190199>

Jeziki, v katerih se lahko oddajo ponudbe ali prijave za sodelovanje: angleščina

Elektronski katalog: Ni dovoljeno

Rok za prejem ponudb: 07/08/2026 10:00:57 (UTC+00:00) Zahodnoevropski čas, GMT

Obdobje, v katerem mora ponudba ostati veljavna: 4 Meseci

Pogoji javnega naročila:

Izvajanje javnega naročila je treba zagotoviti v okviru programov zaščitenega zaposlovanja: Da

Elektronsko izdajanje računov: Obvezno

Uporabljen bo elektronsko naročanje: ne

Uporabljen bo elektronsko plačevanje: da

5.1.15. Tehnike

Okvirni sporazum:

Ni okvirnega sporazuma

Informacije o dinamičnem nabavnem sistemu:

Ni dinamičnega nabavnega sistema

5.1.16. Dodatne informacije, mediacija in revizija

Organizacija za revizijo: Rechtbank Amsterdam

Informacije o rokih za revizijo: Contract to be signed in 2026

Organizacija, ki daje dodatne informacije o revizijskih postopkih: Rechtbank Amsterdam

8. Organizacije

8.1. ORG-0001

Uradno ime: GÉANT

Registrska številka: 40535155
Poštni naslov: Hoekenrode 3
Mesto: Amsterdam
Poštna številka: 1102BR
Podregija države (NUTS): Groot-Amsterdam (NL32B)
Država: Nizozemska
Kontaktna točka: Joost van Kessel
E-naslov: joost.vankessel@geant.org
Tel.: +31615322184
Spletni naslov: <https://www.geant.org>
Profil kupca: <https://s2c.mercell.com/buyer/2384>

Vloge te organizacije:

Kupec

8.1. ORG-0002

Uradno ime: Rechtbank Amsterdam
Registrska številka: Rechtbank Amsterdam
Mesto: Amsterdam
Poštna številka: 1076AV
Podregija države (NUTS): Groot-Amsterdam (NL32B)
Država: Nizozemska
Vloge te organizacije:
Organizacija za revizijo
Organizacija, ki daje dodatne informacije o revizijskih postopkih

Informacije o obvestilu

Identifikator/različica obvestila: 002ed166-e112-4f40-8ec2-e660154c1a4c - 01
Vrsta obrazca: Javni razpis
Vrsta obvestila: Obvestilo o koncesiji ali naročilu – standardna ureditev
Podvrsta obvestila: 16
Datum pošiljanja obvestila: 23/06/2026 10:01:21 (UTC+00:00) Zahodnoevropski čas, GMT
Datum pošiljanja obvestila (ePošiljatelja): 23/06/2026 10:02:01 (UTC+00:00) Zahodnoevropski čas, GMT
Jeziki, v katerih je uradno dostopno to obvestilo: angleščina
Številka objave obvestila: 437487-2026
Številka izdaje UL S: 120/2026
Datum objave: 25/06/2026