** CARIBBEAN COMMUNITY (CARICOM) SECRETARIAT**

**Contract Title:** consultancy services ForREVIEW OF THE INTRA-CARICOM DOUBLE TAXATION AGREEMENT AND FINALIZATION OF THE CARICOM CORPORATE TAX INSTRUMENT

REF NO: 10thEDF/CCS/R.1.4.5/SER/16.17

**REQUEST FOR EXPRESSIONS OF INTEREST**

**The Caribbean Community** (CARIOCM), with financial assistance from the 10th EDF - **Caricom Single Market and Economy and Economic Integration Programme (CSME & EIP)**, intends to award a service contract for a consultancy to review the intra-CARICOM double taxation agreement and finalization of the CARICOM corporate tax instrument**.**

The Consultant will undertake an assessment of the application of the ICDTA by signatory Member States within the context of experience gained in administering the Agreement and current global developments regarding tax transparency, tax base protection. This assessment will be based on, *inter alia*, desk research and in-country consultations with relevant stakeholders/collaborators and should facilitate the formulation of recommendations on –

1. Modifications to the ICDTA;
2. The harmonized corporate tax instrument to complement the ICDTA;
3. Principles which should inform double taxation agreements to be concluded between Member States and third States.

The CARICOM Secretariat, the Executing Agency, now wishes to procure consultancy services for “**The Review of the Intra-CARICOM Double Taxation Agreement and Finalization of the CARICOM Corporate Tax Instrument”.**

The specific objective of this Project is to re-align the Intra-CARICOM Double Taxation Agreement towards ensuring that it is consistent with the original objectives of the Treaty (namely to avoid double taxation, fiscal evasion and to encourage regional trade and investment) as well as to provide for its effective application and compliance with global standards governing tax transparency (including exchange of tax information)

The duration of the assignment is expected to be for a period of eight (8) months.

The CARICOM Secretariat now invites interested eligible consulting firms to submit Expressions of Interest for the provision of these consultancy services.

Conditions of Participation:

Participation in tendering is open on equal terms to natural and legal persons (participating either individually or in a grouping (consortium) of tenderers which are established in a Member State of the European Union, ACP States or in a country or territory authorised by the ACP-EC Partnership Agreement under which the contract is financed. Participation is also open to international organisations.

In the assessment of submissions, consideration will be given to technical competence, qualifications and experience, local and regional experience on similar assignments, financial capability and existing commitments.   All information must be submitted in English.  Further information may be obtained from the first address below between 09:00 and 16:00 hours Monday to Friday.

Expressions of Interest must be received no later than 15:00 hours on Tuesday, 17th May, 2016, and can be submitted by E-mail to: procurement@caricom.org

Following the assessment of the submissions, a shortlist of not less than three, and not more than eight applicants will be provided with the terms of reference and invited to submit technical and financial proposals to undertake the assignment. The CARICOM Secretariat reserves the right to reject late applications or to cancel the present invitation partially or in its entirety. It will not be bound to assign any reason for not short-listing any applicant and will not defray any costs incurred by any applicant in the preparation and submission of Expressions of Interest.

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