Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Request for Tenders to Establish a Multi-Supplier Framework for the Provision of Legal and Related Services in the Collection of Certain Revenue Debt

Tenders to be uploaded by: 1st October 2025

Notice

Please note that all information relating to this tender, including tender documentation, clarifications and changes, will be published on the e-tenders website (www.etenders.gov.ie) only. Registration is free of charge and there is no charge for documents. The Revenue Commissioners will not accept responsibility for information relayed (or not relayed) via third parties. If the RFT is in any way altered or edited, the subsequent tender may be deemed inadmissible.

CONTENTS

1. Introduction

1.1 The Office of the Revenue Commissioners ("Revenue") invites responses ("Tenders") to the Request for Tenders ("RFT") from economic operators ("Tenderers") for appointment to a multi-supplier framework for the provision of the services as described in **Appendix 1** to this RFT ("the Services"). The Revenue Commissioners is the Contracting Authority for this public procurement competition ("the Contracting Authority").

1.2 The title of this RFT is Request for Tenders to Establish a Multi-Supplier Framework for the Provision of Legal and Related Services in the Collection of Certain Revenue Debt.

1.3 In summary, the Services comprise debt collection proceedings in the District, Circuit, High Courts, Court of Appeal, and Supreme Court for the recovery of tax and interest due.

1.4 This public procurement competition (the "Competition") will be conducted as an open procedure.

1.5 A minimum of three (3) and a maximum of six (6) members (each a "Framework Member") will be appointed to the Framework. Formal acceptance of the terms and conditions of the Services Contract (**Appendix 5** to this RFT) will be a condition for admission to the Framework.

1.6 The allocation of referrals shall be in accordance with the Rotation Mechanism ("The Rotation"). The Rotation Mechanism will, in the allocation of referrals, take into account the number of active referrals on hand for each Framework Member, to provide for an even distribution across the contracted firms.

This rotational approach will continue to operate between Framework Members for all referrals except where the Contracting Authority elects to operate by way of consolidation, or;

- Determines that a conflict of interests exists, or;
- Considers that the Framework Member has a capacity issue.

Consolidation will only operate in circumstances and where the Contracting Authority is of the view that the services required are of a similar nature or of similar complexity or have similar characteristics to services previously delivered or currently being delivered by a Framework Member.

The Framework Member will provide the Services in accordance with the Services Contract set out at Appendix 5 to this RFT.

1.7 Any Services Contract that may result from this public procurement competition (the "Competition") will be for a term of six (6) years commencing on 1st January 2026. The Services Contract will provide for referrals over a five (5) year period commencing on 1st January 2026, with completion of referrals on hand in the sixth year.

1.8 The Contracting Authority estimates that the expenditure on the Services covered by the Framework Agreement may amount to some €30m (excl. VAT) over the Term including possible extensions specified at paragraph 6. Tenderers must understand that this figure is an estimate only based on current and future expected usage.

1.9 Contracting Authority policy seeks to encourage participation on a fair and equal basis by Small and Medium Enterprises ("SMEs") in this Competition. SMEs that believe the scope of this Competition is beyond their technical or business capacity are encouraged, subject to paragraph 2.3, to explore the possibilities of forming relationships with other SMEs or with larger enterprises. Through such relationships they can participate and contribute to the successful implementation of any Contracts that may result from this Competition and therefore increase their social and economic benefits. Larger enterprises are also encouraged, subject to paragraph 2.3, to consider the practical ways that SMEs can be included in their proposals to maximise the social and economic benefits of any Contracts that may result from this Competition.

2. Instructions to Tenderers

2.1 Important Notices

While every effort has been made to provide comprehensive and accurate information in all notices and documents prepared for the purposes of this Competition, the Contracting Authority does not accept any liability or provide any express or implied warranty in respect of any such information. Tenderers must form their own conclusions about the solution needed to meet the requirements set out in this RFT and may wish to consult their legal advisers.

The Contracting Authority does not bind itself to accept any Tender.

This RFT does not constitute an offer or commitment to enter into a Framework Agreement or a Services Contract.

No contractual rights in relation to the Contracting Authority will exist unless and until a formal written Services Contract has been executed by or on behalf of the Contracting Authority.

Any notification of preferred bidder status by the Contracting Authority shall not give rise to any enforceable rights by the Tenderer.

The award of a Framework Agreement or a Services Contract does not confer exclusivity on the successful Tenderer.

It is emphasised that no guarantee is provided or should be inferred in respect of the volume of work to be awarded under the Framework Agreement or any Contract.

The Contracting Authority may cancel this Competition at any time prior to formal written Services Contracts being executed by or on behalf of the Contracting Authority.

All costs and expenses incurred by Tenderers relating to their participation in this Competition including, but not being limited to, attendance at clarification meetings, demonstrations and/or presentations shall be borne by and are a matter for discharge by the Tenderers exclusively.

No publicity regarding this public procurement competition, the award of a Framework Agreement or the execution of a Services Contract is permitted unless and until the Contracting Authority has given its prior written consent to the relevant communication.

The Contracting Authority would refer Tenderers in particular to the provisions of Regulation (EU) 2022/1031 on the access of third country economic operators, goods and services to the Union's public procurement and concession markets and procedures supporting negotiations on access of Union economic operators, goods and services to the public procurement and concession markets of third countries (International Procurement Instrument – IPI), and to their obligation to comply therewith.

In particular, tenderers and candidates should note in Article 6 of Regulation (EU) 2022/1031, the obligations for a Contracting Authority in the context of a procurement procedure where the EU Commission has adopted an IPI measure.

Tenderers are referred to the provisions of Regulation (EU) 2022/2560 of the European Parliament and of the Council on Foreign Subsidies distorting the Internal Market, in addition to Commission Implementing Regulation (EU) 2023/1441, and their obligation to comply therewith. In particular, tenderers and candidates should note the requirements in Articles 28 and 29 of Regulation (EU) 2022/2560 relating to the prior notification or declaration of foreign financial contributions, where the estimated value of the public procurement procedure is equal to or greater than the applicable financial thresholds set out therein.

2.2 Submission of Tenders

- Tenders must be submitted by **1st October 2025**. Extensions to this date cannot be granted. Tenders that are received late **WILL NOT** be considered in this public procurement competition.
- Submission of tenders is via e-tenders electronic on-line tendering facility only (www.etenders.gov.ie). Failure to comply with this requirement will render the tender non-compliant and it will be rejected.
- Tenders must be submitted in English or Irish.
- Late or incomplete proposals not conforming to the requirements of this RFT will not be considered.
- Faxed, e-mailed or hard copies submitted to the Contracting Authority will not be considered - all tender submissions must be returned via E-tenders electronic post-box.
- Tenderers must ensure that they give themselves sufficient time to upload and submit all required RFT documentation before the Tender Deadline.
- Tenderers must note that in the electronic tender-box, there is a file size limit of 250MB for each single file uploaded, with a maximum total limit of 2GB for all documentation (combined) in the Tender submitted.
- In order to submit a Tender to the electronic tender-box, Tenderers must click on the "paper plane" icon first and then on the "Submit" button. After the "Submit" button has been clicked, in the event that Tenderers need to modify or change any aspect of their Tender before the Tender Deadline, the Tender in its entirety will need to be re-submitted. Tenderers should be aware that the "Submit" button will be disabled automatically at the Tender Deadline.
- It is the responsibility of Tenderers to use the electronic post-box correctly. Please refer all tender-box submission queries directly to E-tenders (ph. +353 818001459 or irish-eproc-helpdesk@eurodyn.com). The Contracting Authority will not be responsible if a supplier fails to properly dispatch all of their tender documents.
- Further information on use of the electronic post-box facility can be found here.

- All Tenders submitted must be compiled such that they can be read immediately using standard PDF software, including Adobe Acrobat Reader or standard word processor software, including Microsoft Word.
- Tenders must be organised according to the Tender Response Format outlined in **Appendix 1. ALL TENDERERS MUST RETURN**, with their Tender, a completed Tender Response Document provided as a separate attachment to this RFT.
- Tenderers must confirm that their tender will remain valid for 6 months commencing from the Tender Deadline.
- It is the duty of the Tenderer to fully understand and correctly interpret this RFT. At all times, the Tenderer has the responsibility to notify Revenue, in writing, of any ambiguity, divergence, error, omission, oversight, or contradiction contained in this RFT, as it is discovered, or to request any instruction, decision, or direction that Tenderers may require to prepare a tender proposal.
- Tenderers are required to comply with any and all requirements as specified in the RFT. Any stipulation or qualification made by Tenderers contrary to the RFT requirements or set out in tenders as a condition for the acceptance of the contract by the Tenderer will not be considered and may cause the rejection of the entire tender.
- Tenderers are required not to alter or edit this RFT in any way.
- Tenderers are required to accept the terms and conditions of the RFT. **ALL TENDERERS MUST RETURN**, with their Tender, a scanned signed copy of the Tenderers' Statement, as set out in **Appendix 3**, printed on the Tenderer's headed notepaper. The Contracting Authority must be able to read the scanned signature of the Tenderer. If the Contracting Authority cannot read the scanned signature, Tenderers may be requested to re-submit. Tenderers may not amend the Tenderers' Statement.
- Tenderers should note the terms and conditions of the Services Contract at **Appendix 5**. Tenderers are required to confirm their acceptance of the terms and conditions of the Services Contract by signing the Tenderers' Statement at **Appendix 3.** Tenderers may not amend the Services Contract.
- Tenderers should note the terms and conditions of the Confidentiality Agreement at **Appendix 6.** Tenderers are required to confirm their acceptance of the terms and conditions of the Confidentiality Agreement by signing the Tenderers' Statement at **Appendix 3.** Tenderers may not amend the Confidentiality Agreement.
- Tenderers must include a declaration confirming whether any of the grounds for exclusion listed in Regulation 57 of the European Union Award of Public Authority Contracts Regulations 2016 (Statutory Instrument 284 of 2016) (the "Regulations") apply to them. **ALL TENDERERS MUST RETURN** with their Tender, "The Declaration as to Personal Circumstances of Tenderer", as set out at **Appendix 4** duly completed and signed by an authorised signatory.

Tenderers must also include "The Declaration as to Personal Circumstances of Tenderer" duly completed and signed by an authorised signatory for those entities on whose capacity they may rely on for the purposes of fulfilling any of the Selection Criteria and/or any subcontractors (if applicable).

- Tenders are required to confirm by way of self-declaration that they satisfy the relevant Selection Criteria. **ALL TENDERERS MUST RETURN** with their Tender, "The Selection Criteria Declaration", as set out at **Appendix 2** completed and duly signed by an authorised signatory.
- Tenderers are required to declare their capability and commitment to ensure that their computer system meets in full the requirements of the "Solicitor Enforcement Referral System". **ALL TENDERERS MUST RETURN** with their Tender, "The Declaration of IT Capabilities", as set out at **Appendix 2A** completed and duly signed by an authorised signatory.
- Tenderers are required to declare their acceptance of the Remuneration Structure as outlined at **Appendix 1** to this RFT. **ALL TENDERERS MUST RETURN** with their Tender, "The Declaration of Acceptance of Remuneration" as set out at **Appendix 2B** completed and **duly** signed by an authorised signatory.
- Each Tenderer is limited to submitting one Tender in his own capacity or one Tender as part of a consortium/group of undertakings under this RFT.

  If a Tenderer fails to comply in any respect with the requirements above in relation to the submission of tenders, the Contracting Authority reserves the right to reject the Tenderer's Tender as non-compliant or, without prejudice to this right and subject to its obligations at law, to take any other action it considers appropriate including but not limited to:

  - seeking written clarification from the Tenderer;
  - seeking further information from the Tenderer; or
  - waiving a requirement, which in Contracting Authority's view, is non-material or procedural.

2.3 Consortia and Prime /Subcontractors

Where a group of undertakings (in whatever form and regardless of the legal relationship between them) come together to submit a Tender in response to this RFT, the Contracting Authority will deal with all matters relating to this Competition through a single nominated entity authorised to represent all members of the group of undertakings. The Tenderer must provide details of all members of the group of undertakings and their role in the Tender and clearly and comprehensively set out the contact details including name, title, telephone number, postal address, facsimile number and email address of the nominated entity authorised to represent the Tenderer and to whom all communications shall be directed and accepted until this Competition has been completed or terminated. Correspondence from any other person will not be accepted, acknowledged or responded to.

Prior to and as a condition of award of any Services Contract, the successful Tenderer shall be required to designate a single entity who will carry overall responsibility for the Services Contract (the "Prime Contractor"), irrespective of whether or not tasks are to be performed by a subcontractor or other consortium member (the "Subcontractor").

2.4 Queries and Clarifications

Queries or requests for clarification relating to this public procurement competition will be accepted no later than **5pm, 22nd September 2025**.

All queries **MUST** be made via the online messaging facility on www.etenders.gov.ie

For the avoidance of doubt, Tenderers may not contact the Contracting Authority directly regarding any aspect of this Competition.

All clarifications and responses to queries/requests for clarification will be made via the messaging facility on the eTenders website.

Where appropriate, questions or replies may be combined in the course of responding. Tenderers should note that the Contracting Authority will not make responses or clarifications to individual Tenderers privately.

The Contracting Authority reserves the right at any time before the Tender Deadline, to update or amend the information contained in this document and/or to extend the Tender Deadline. Participating Tenderers will be informed of any such amendment or extension via the eTenders website.

Tenderers should ensure that they register their interest in this Competition, by clicking on the "Accept" button on www.etenders.gov.ie, in order to receive all responses to queries and other updates in relation to this Competition.

The Contracting Authority reserves the right to issue or seek written clarifications at any stage of the tender process. To assist in the examination and comparison of tenders, Revenue may ask Tenderers for clarification of their tenders. As part of the final selection process Tenderers may be invited to attend a verification /clarification meeting with Revenue.

2.5 Confidentiality

All documentation, drawings, data, statistics, information, patterns, samples or material disclosed or furnished by the Contracting Authority to Tenderers during the course of this Competition:

(a) are furnished for the sole purpose of replying to this RFT only;

(b) may not be used, communicated, reproduced or published for any other purpose without the prior written permission of the Contracting Authority;

(c) shall be treated as confidential by the Tenderer and by any third parties (including subcontractors) engaged or consulted by the Tenderer; and

(d) must be returned immediately to the Contracting Authority upon cancellation or completion of this public procurement competition if so requested by the Contracting Authority.

2.6 Payment

A single remuneration package as outlined in **Appendix 1** will be offered to all Framework Members.

Payments for Services provided pursuant to this RFT shall be in Euro only. Detailed monthly invoices will be required and must contain a Purchase Order Number. The precise invoicing requirements will be agreed with the successful Tenderers.

2.7 Publication of Purchase Orders

Tenderers should note that in accordance with Government policy, Purchase Orders for services procured by Revenue with a value of €20,000 or greater will be published quarterly in arrears on www.revenue.ie. The details will include supplier name, product description and actual value.

2.8 Environmental, Social and Labour Law

In the performance of any Services Contract awarded, the successful Tenderer and their Subcontractors (if any), shall be required to comply with all applicable obligations in the field of environmental, social and labour law that apply at the place where the services are provided, that have been established by EU law, national law, collective agreements or by international, environmental, social and labour law listed in Schedule 7 of the Regulations.

2.9 Registrable Interest

Any registrable interest involving any Tenderer or Subcontractor and the Contracting Authority, members of the Government, members of the Oireachtas, or employees and officers of the Contracting Authority and their relatives, must be fully disclosed in the Tender or, in the event of this information only coming to the notice of the Tenderer or Subcontractor after the submission of a Tender, must be communicated to the Contracting Authority immediately upon such information becoming known to the Tenderer/Subcontractor. The terms "Registrable Interest" and "Relative" shall be interpreted as per Section 2 of the Ethics in Public Office Acts 1995 and 2001, copies of which are available at www.irishstatutebook.gov.ie. The Contracting Authority will, in its absolute discretion, decide on the appropriate course of action, which may in appropriate circumstances include eliminating a Tenderer from this Competition or terminating any Services Contract entered into by a Tenderer.

2.10 Freedom of Information

Tenderers should be aware that, under the Freedom of Information Act 2014 and the European Communities (Access to Information on the Environment) Regulations 2007 to 2014, information provided by them during this public procurement competition may be liable to be disclosed.

Tenderers are asked to consider if any of the information supplied by them in their Tender should not be disclosed because of its confidentiality or commercial sensitivity. If Tenderers consider that certain information is not to be disclosed because of its confidentiality or commercial sensitivity, Tenderers must, when providing such information, clearly identify the specific sections of their Tender containing such information and specify the reasons for its confidentiality or commercial sensitivity. Tenderers may not assert confidentiality or commercial sensitivity over the entire tender but must clearly identify the specific section containing such information. If Tenderers do not identify it as commercially sensitive, it is liable to be released in response to a Freedom of Information request without further consultation with the Tenderer. The Contracting Authority will, where possible, consult with Tenderers about commercially sensitive information so identified before making a decision on a request received. The Contracting Authority accepts no liability whatsoever in respect of any information provided which is subsequently released (irrespective of notification) or in respect of any consequential damage suffered as a result of such obligations.

2.11 Data Protection

"Data Protection Laws" means all applicable national and EU data protection laws, regulations and guidelines including but not limited to Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data , and repealing Directive 95/46/EC (the "General Data Protection Regulation"), and any guidelines and codes of practice issued by the Office of the Data Protection Commissioner or other supervisory authority for data protection in Ireland from time to time.

The Contracting Authority will be a Data Controller (where Data Controller has the meaning given under the Data Protection Laws) in respect of any Personal Data (where Personal Data has the meaning given under the Data Protection Laws) required to be provided by the Tenderer in response to this RFT.

The Tenderer, as Data Controller in respect of any Personal Data provided by it in its Tender, is required to confirm via the Tenderers' Statement at **Appendix 3** that all Data Subjects (where Data Subject has the meaning given under the Data Protection Laws) whose Personal Data is provided by the Tenderer have consented to the processing of such Personal Data by the Tenderer, the Contracting Authority , the Evaluation Team and the supplier of the etenders.gov.ie website, for the purposes of the participation of the Tenderer in this Competition or that the Tenderer otherwise has a legal basis for providing such Personal Data to the Contracting Authority for the purposes of its participation in this Competition.

2.12 Tax Clearance

It will be a condition of any contracts pursuant to this Competition that the successful Tenderers shall, for the term of such contracts, comply with all EU and domestic tax laws. Tenderers are referred to www.revenue.ie for further information. Prior to the award of any Services Contract arising out of this Competition, the successful Tenderers shall be required to supply their Tax Clearance Access Number and Tax Reference Number to facilitate online verification of their tax status by the Contracting Authority. By supplying these numbers, the successful Tenderers acknowledge and agree that the Contracting Authority has the permission of the successful Tenderers to verify their tax cleared position online.

Non-resident Tenderers

For non-resident tenderers with no Tax Registration Number in the state, a Tax Clearance Certificate must be provided prior to the establishment of any framework agreement or the award of any contract arising out of this Competition. This can be obtained from the Non-Resident Tax Clearance Unit, Office of the Collector General, Sarsfield House, Limerick, Ireland (phone +353 61 488000, Fax +353 61 488476 or email nonrestaxclearance@revenue.ie).

2.13 Conflicts of Interest

Any conflict of interest or potential conflict of interest on the part of a Tenderer, Subcontractor or individual employee(s) or agent(s) of a Tenderer or Subcontractors(s) must be fully disclosed to the Contracting Authority as soon as the conflict or potential conflict is or becomes apparent. In the event of any actual or potential conflict of interest, the Contracting Authority may invite Tenderers to propose means by which the conflict of interest might be removed. The Contracting Authority will, at its absolute discretion, decide on the appropriate course of action, which may in appropriate circumstances include eliminating a Tenderer from this Competition or terminating any Services Contract entered into by a Tenderer.

2.14 Withdrawal from this Competition

Tenderers are required to notify the Contracting Authority immediately, via the eTenders website, if at any stage they decide to withdraw from this Competition.

2.15 Anti-Competitive Conduct

Tenderer's attention is drawn to the Competition Act 2002 (as amended, the "2002 Act"). The 2002 Act makes it a criminal offence for Tenderers to collude on prices or terms in a public procurement competition.

2.16 Insurance

The successful Tenderer(s) shall be required to hold for the term of any Services Contract awarded insurances of the type and to the level specified below.

Type of Insurance	Indemnity Limit
Employer's Liability	€12.7 million For any one claim or series of claims arising out of a single occurrence
Public Liability	€6.5 million For any one claim or series of claims arising out of a single occurrence
Product Liability	N/A
Professional Indemnity	€1.5 million each and every claim (excluding defence costs)

By signing the Tenderers' Statement at **Appendix 3**, Tenderers confirm that if awarded a Services Contract (i) they will, from the Effective Date of the Services Contract (as defined in the Services Contract), obtain and hold the types and levels of insurance specified above, (ii) the territorial limits and jurisdiction of its insurance policies include the Republic of Ireland and (iii) they are not aware of any exclusions, restrictions, conditions or warranties or, in the case of policies with an aggregate limit of indemnity, any outstanding claims, which could have a material adverse impact on the level of coverage specified above. A formal confirmation from the Tenderer's insurance company or broker to this effect will be requested from the successful Framework Member(s) prior to the award of (and shall be a condition of) any Services Contract.

The successful Tenderer will, during the term of the Services Contract, be required to:

(a) immediately advise the Contracting Authority of any material change to its insured status;

(b) produce proof of current premiums paid upon request; and

(c) produce valid certificates of insurance upon request.

3. Selection and Award Criteria

3.1 Compliant Tenders

Only those Tenderers who have:

- submitted compliant tenders in accordance with Section 2.2 of the RFT;
- declared by way of "The Declaration as to Personal Circumstances of Tenderer" at **Appendix 4** to this RFT that either (i) no mandatory grounds for exclusion of the Tenderer pursuant to Regulation 57 apply to them, or (ii) where any mandatory grounds for exclusion apply (and where the Tenderer is not precluded from doing so under Regulation 57(17) of the Regulations), it can provide evidence to the effect that measures taken by it are sufficient to demonstrate its reliability despite the existence of any such relevant exclusion ground;
- declared by way of "The Selection Criteria Declaration" at **Appendix 2** to this RFT that they satisfy the Selection Criteria as set out at part 3.2 below and, where requested, provided the evidence to demonstrate its fulfilment of the Selection Criteria.
- declared by way of "The Declaration of IT Capabilities" at **Appendix 2A** to this RFT their capability and commitment to ensure that their computer system meets in full the requirements of the "Solicitor Enforcement Referral System".

  and

- declared by way of "The Declaration of Acceptance of Remuneration" at **Appendix 2B** to this RFT their acceptance of the Remuneration Structure.

will be evaluated in accordance with the published Award Criteria set out at part 3.3 below.

Tenderers should note:

- The Contracting Authority reserves the right to exclude a Tenderer to whom a discretionary ground for exclusion as set out at **Appendix 4** to this RFT applies from the evaluation;
- The Contracting Authority reserves the right to ask Tenderers to submit evidence to the effect that measures taken by the entity concerned are sufficient to demonstrate its reliability despite the existence of a relevant Exclusion Ground;
- Where a Tenderer is relying on the capacity of other entities for the purposes of fulfilling any of the Selection Criteria it must ensure that each such entity submits proof, to the satisfaction of the Contracting Authority, that each such entity will place the necessary resources at the disposal of the Tenderer;
- If a Tenderer does not provide evidence which is considered by the Contracting Authority as sufficient to demonstrate (i) its fulfilment of the Selection Criteria in accordance with

this RFT and (ii) the absence of Exclusion Grounds, or its reliability despite the existence of a relevant Exclusion ground, it shall be excluded from further participation in the Competition;

- if a Tenderer does not provide evidence which is considered by the Contracting Authority as sufficient to demonstrate (i) the fulfilment by any Subcontractor on whose capacity the Tenderer relies of the Selection Criteria (or any one of them) in accordance with this RFT and (ii) the absence of Exclusion Grounds in respect of any Subcontractor, or the reliability of any Subcontractor despite the existence of a relevant Exclusion ground, it shall be excluded from further participation in this Competition unless it replaces the Subcontractor with one which meets all the relevant requirements of this RFT.

3.2 Selection Criteria

Tenderers will either Pass or Fail each of the Selection Criteria. In the event of one or more of the Selection Criteria achieving a fail, the Tenderer will be excluded from further participation in this competition.

Economic and Financial Standing

Tenderers must confirm by way of self-declaration at **Appendix 2** that they satisfy the financial and economic standing requirement(s) set out below and that they are able, upon request and without delay, to provide the supporting documentation specified below to the Contracting Authority. Tenderers will either **PASS** OR **FAIL** this Selection Criterion.

Requirement as to Minimum Financial Turnover:

Tenderers must have an average annual turnover which equals or exceeds an amount specified by the Contracting Authority as the minimum acceptable turnover. Tenderers must demonstrate an average annual turnover in relation to debt recovery equal to or in excess of **€200,000** (Ex VAT) for each of the last three financial years or alternatively, if the date of establishment was more recent, the equivalent average annual turnover of the Tenderer in relation to debt recovery must be equal to or exceed **€200,000** (Ex VAT) for each year the Tenderer has been established.

The preferred bidders will be required to furnish evidence to demonstrate that they meet the minimum levels of turnover requested by way of an external auditor’s statement or audited accounts for the Corresponding years. They may also be asked to provide a letter from their principal bankers which states that all accounts held by them are currently in good standing.

Tenderers must provide the specified documentation when requested by the Contracting Authority within 5 days. However, where the Tenderer is unable, for a valid reason, to provide the specified documentation, the Tenderer must inform the Contracting Authority of that valid reason as to why the documentation cannot be supplied and provide such other suitable alternative documentation to prove, to the satisfaction of the Contracting Authority, their economic and financial capacity.

The documentation required as specified above will be requested by the Contracting Authority prior to (and shall be a condition of) the award of any contract.

Technical and Professional Ability

Tenderers must demonstrate that they satisfy the specified technical and professional requirements and must provide the supporting information requested below to the Contracting Authority. Tenderers will either **PASS** OR **FAIL** this Selection Criterion.

Organisation Details

Tenderers must demonstrate operation within the subject matter of the contract and the capacity to deliver a contract of this nature and scale.

Tenderers must provide details including

- Description of the size of the firm (expressed in the number of clients)
- Summary description of the principal(s) and brief history of the business
- Summary of legal services provided, with particular focus on those relating to debt recovery
- Numbers currently employed together with a breakdown of staff employed at various levels within the firm.

Previous Experience

Tenderers must demonstrate satisfactory experience of at least 2 contracts of a similar nature and scale.

Tenderers should provide details of delivering legal services similar to those required by Revenue for two other clients or agencies within the last 3 years. Tenderers should include customer contact details in each case, as Revenue may wish to speak to them as part of the tender evaluation process.

Tenderers must provide the following information:

- Name of Client Organisation
- Description of the contract
- The volume of work
- The start date and the length of time engaged in the contract
- The (approximate) value of the contract

- A named client reference (stating their position within the Client organisation and their contact details) who can verify the information provided

Suitability to Pursue Professional Activity

Conduct: Tenderers must confirm by way of self-declaration at **Appendix 2** that none of the Solicitors who will provide or who may be proposed to provide the Services have been found guilty of misconduct pursuant to the Solicitors Act 1954 (as amended), or in the case of Solicitors from outside the Republic of Ireland, the equivalent legislation, rules or regulations, in the last five years.

Practicing Certificate: Tenderers must confirm by way of self-declaration at **Appendix 2** that all of the Solicitors who will provide or who may be proposed to provide the Services will hold current valid practising certificates to act as a Solicitor in Ireland issued by the Law Society of Ireland in accordance with the Solicitors Act 1954 (as amended) or the appropriate regulatory authority if outside the Republic of Ireland.

Additional Requirements

Where Tenderers intend to use sub-contractors or third parties to support the solution (note the Tax Clearance obligations), they should provide an outline of how the support model works, including clearly the role and responsibilities of any third parties or subcontractors and how the Contracting Authority can interact with each party.

Tenderers should note that economic operators relying on the capacity of other entities to fulfil any of the Selection Criteria must submit an undertaking with their tender, duly evidenced, from those entities that they will place the necessary resources at the disposal of the Tenderer. The Undertaking must demonstrate that the combined resources of the Candidate and the other entity or entities satisfy the specified capacity or ability.

3.3 Award Criteria

Only those compliant tenders that have qualified in accordance with all of the Selection Criteria will be evaluated in accordance with the Award Criteria set out below:

	Award Criteria	Weighting %	Marks available	Minimum Score Required
A	**Relevant Experience and Expertise of the Team Proposed to Perform the Debt Collection Services**	45%	450	181
B	**Approach & Methodology to Service Delivery**	30%	300	141
C	**Information & Communication Technology (ICT) Capabilities**	20%	200	81
D	**Environmental Factors**	5%	50	n/a
	TOTALS	100%	1,000	n/a

Scores will be awarded based on the detail, clarity, relevance and comprehensiveness of the information provided in relation to the Award Criteria set out below.

Award Criterion A: Relevant Experience and Expertise of the Team Proposed to Perform the Debt Collection Services

Tenderers should note that expertise in delivering legal services similar to those required by Revenue is considered to be practical experience, knowledge, skill or practice derived from direct participation in the delivery of the Services. Tenderers are required to demonstrate in a clear and comprehensive manner (within the page limit advised), the relevant quality of expertise that will allow them to successfully deliver legal services similar to those required in respect of this competition.

In their detailed description responding to this award criterion, Tenderers must at a minimum:

- demonstrate by way of detailed description of the experience and expertise of the proposed team, their capacity to deliver the services as required. Tenderers should detail the staff that will be allocated to deliver the services and include curriculum vitae for all relevant staff.
- provide details in relation to the partner who would assume responsibility for managing the Contract with Revenue if successful, demonstrating their suitability to manage a contract of this nature and scale. Tenderers should include curriculum vitae and full contact details for the proposed partner.

- demonstrate whether they would have the capacity to provide services in the Irish Language where necessary, pursuant to the Official Languages Act, 2003. Tenderers should note that, while provision of the services in Irish is not a mandatory requirement, the ability to provide same may allow for a higher score.

Award Criterion B: Approach & Methodology to Service Delivery

Tenderers should provide a detailed description (within the page limit advised) of the proposed approach and methodology to manage the provision of services.

Tenderers must at a minimum:

- describe the proposed procedures for ensuring an accessible, timely and responsive service
- describe their approach to:
    - performance measurement
    - risk management and quality assurance mechanisms
    - issue management & escalation procedures

Award Criterion C: Information & Communication Technology (ICT) Capabilities

Tenderers should provide a description (within the page limit advised) of their current ICT capabilities and details of how they would adapt their ICT infrastructure to meet Revenue's requirements as set out in the "Solicitor Enforcement Referral System" specification documents within the required timescale. Details in relation to the personnel involved in managing the implementation and the names and relevant experience and expertise of any subcontractors proposed to be used should also be provided.

Award Criterion D: Environmental Factors

The Contracting Authority is committed to the use of Environmental considerations in its Public Procurement Competitions with specific regard to the Irish Government's Climate Action Plan 2023. The Successful Tenderer must implement processes and practices that enable it to reduce the environmental impacts of the delivery of the Services.

Tenderers must provide information (within the page limit advised) on the practical steps that they will take to deliver the contract in an environmentally sustainable manner including, but not limited to, matters such as; detail on the processes and practices it will implement; sustainability awareness training for personnel involved in contract fulfilment; demonstrated operation of an appropriate environmental management system etc.

Scoring Methodology

Scoring will be from a total 1,000 marks and weighted as indicated. Scoring of the qualitative criteria will be based on an assessment of the full provision of the information requested by the Contracting Authority from Tenderers, which must be supplied by Tenderers via the completed Tender Response Document. Tenderers should note that only the information provided in the relevant section of the Tender Response Document will be considered for the purposes of scoring. The tender evaluation panel will decide on a scoring band and assign a score within the relevant scoring range for that band based on the quality of the Tenderer's response provided and the advantages it offers to Revenue and based on a comparative assessment of tenders under each criterion.

Details of the scoring ranges that will be applied to the Tender responses to the qualitative award criteria are set out below:

Award Criterion	Scoring Bands & Ranges					
	0	1	2	3	4	5
A	0	1-90	91-180	181-270	271-360	361-450
B	0	1-70	71-140	141-210	211-280	281-350
C	0	1-40	41-80	81-120	121-160	161-200
D	0	1-10	11-20	21-30	31-40	41-50

A description of each of the stated bands is set out below:

Scoring Band	Description
5.	The Tenderer's proposal is assessed as demonstrating an excellent to exceptional level of quality, comprehensiveness, viability and understanding in respect of the qualitative criterion.
4.	The Tenderer's proposal is assessed as demonstrating a good to very good level of quality, comprehensiveness, viability and understanding in respect of the qualitative criterion.
3.	The Tenderer's proposal is assessed as demonstrating a satisfactory level of quality, comprehensiveness, viability and understanding in respect of the qualitative criterion but does not provide sufficiently convincing assurance to award a higher mark.
2.	The Tenderer's proposal is assessed as unsatisfactory or inadequate in that it is lacking in some degree of quality, comprehensiveness, viability and understanding in respect of the qualitative criterion.
1.	The Tenderer's proposal is lacking to a significant degree in quality, comprehensiveness, viability and understanding in respect of the qualitative criterion.
0.	No response or response completely fails to address the criterion under consideration

Minimum Score

Tenderers should note that they must achieve a minimum rating of 41% for each of the individual qualitative award criteria (where applicable) in order to avoid elimination from the competition.

Where a Tenderer does not achieve the minimum score for an award criterion, the tenderer will be eliminated from the Competition at that point and any subsequent responses to remaining award criteria will not be evaluated.

Tie Break Provisions

In the event of a tie for any place on the Framework, the higher scoring Tenderer under Award Criterion A "Relevant Experience and Expertise of the Team Proposed to Perform the Debt Collection Services" will be deemed to be the most economically advantageous tender ("MEAT").

In the unlikely event of the rules set out above failing to determine the 'Most Economically Advantageous Tender' ("MEAT"), the preferred Tenderer will be selected on the basis of random selection. In such a circumstance, representatives of each Tenderer that achieved the same highest marks would be invited to attend at the Contracting Authorities premises to observe the random selection and Tenderers would be notified in advance of the time/date and location of the random selection procedure.

Subject to 2.1 Important Notices of this RFT, award of the Services Contracts to the highest ranked Tenderers will be conditional upon:

(a) the Tenderers submitting the supporting documents specified at paragraph 3.2 above and the evidence in respect of the Tenderers (including the Prime Contractor and any Subcontractors, as applicable in accordance with paragraph 3.1 above) to the extent not already provided, within five days of notification by the Contracting Authority; and

(b) the evidence submitted demonstrating that each entity concerned meets the Selection Criteria and the compliance requirements specified at paragraph 3.1 above.

3.4 Presentation of Proposals

Tenderers may be required to make a presentation of the proposal contained in their Tender. The Contracting Authority will not be responsible for the cost of such presentations. Performance at presentations will not be evaluated.

3.5 Notification of Tender Evaluations

All Tenderers concerned will be notified in writing of the outcome of their tender and of any decisions reached concerning the establishment of this Framework.

Tenderers should note that the Contracting Authority may, when notifying Tenderers of the results of this Competition, include the scores obtained by the Tenderer concerned and the scores obtained by the lowest ranking preferred bidder in respect of each award criterion assessed by the Contracting Authority.

3.6 Return of Signed Contracts

The successful Tenderers must sign and return the Services Contract and the Confidentiality Agreement within 5 days of being requested to do so by the Contracting Authority. A signed Services Contract returned by a successful Tenderer is not binding on the Contracting Authority until it has been signed by the Contracting Authority.

Where the signed Services Contract and the Confidentiality Agreement have not been received by the Contracting Authority within the period specified in the paragraph above then the Contracting Authority may proceed to award the Services Contract to the next highest-ranked Tenderer not shortlisted for contract award in accordance with the paragraph above.

3.7 Termination of Contract within the Tender Validity Period

If having executed the Contract and during the Tender validity period the Contracting Authority considers that one of the successful Tenderers has not met their obligations, then the Contracting Authority reserves the right to admit to the Framework the next highest ranked Tenderer not shortlisted for contract award on the basis of the terms advertised. This shall be without prejudice to the right of the Contracting Authority to cancel this competitive process and/or initiate a new Contract award procedure at its sole discretion.

Appendix 1 – Requirements and Specifications

Background

The Office of the Revenue Commissioners is responsible for the administration; assessment and collection of taxes and duties, and for implementing import and export controls. It also performs agency work on behalf of other Government Departments.

This work is carried out by staff in Revenue's disparate network of approximately 90 offices in locations throughout the country as well as remotely in a blended working environment.

A wide range of information and facts about Revenue is available at the official website, www.revenue.ie.

Introduction

Tenders are being invited from firms of solicitors for the provision of legal and related services in the collection of certain Revenue debt in accordance with the terms of this Request for Tenders. Revenue intends to appoint a number of firms of solicitors for this purpose (a minimum of three (3) and a maximum of six (6)) subject to the quality and number of tenders received.

The Revenue Solicitor

The Revenue Solicitor is the full-time legal representative of Revenue and has full and overall responsibility for all legal services required by Revenue. Notwithstanding anything in this document or in any contract resulting from tenders made, Revenue reserves absolutely the right to assign any work to the Revenue Solicitor, where such a course appears desirable, having regard to cost or efficiency or to considerations of Revenue policy or of the public interest.

The Revenue Solicitor together with the Collector-General may review cases being dealt with by the solicitors contracted and will take over the control of such cases as they decide. Certain cases, which fall within the description set out in the section below may be referred to the Revenue Solicitor rather than to the external solicitors for action.

Specification of Requirements

The work involves debt collection proceedings in the District, Circuit and High Courts, Court of Appeal, and the Supreme Court for the recovery of tax and interest due. In all cases, instructions to the solicitor will be for the recovery of a specified amount together with interest accrued. The amount will arise either from a declaration of liability in a return made by the customer or from an estimate of liability (which is final and conclusive and therefore payable) in accordance with the Tax Acts. The Tax Acts has the meaning as set out in Section 1 of the Taxes Consolidation Act, 1997.

The successful solicitor firm(s) will be supplied with details of the taxes and interest to be collected and with any other information held by Revenue, which may be of assistance in progressing collection. There will be a liaison arrangement to ensure that the solicitor is adequately informed and guided throughout the conduct of the case.

It is intended that these details will be supplied electronically. The Solicitor Firm's computer systems must be capable of receiving and processing such details and also sending required details to Revenue. Documentation in relation to the 'Solicitor Enforcement Referral System' is attached separately to the competition notice on the eTenders website to inform Tenderers. The 'Solicitor Enforcement Referral System' will have two specifications, one covering the RES (Revenue Enforcement System) and DMS (Debt Management Services) System and the other covering the RFTS (Revenue File Transfer System).

The solicitor firm will be expected to notify the customer of the intention to institute proceedings. The solicitor firm will be empowered to deal with representations made by the customer as a result of this notification or at other stages of the process, including the conclusion of deferred payment arrangements and the acceptance of returns in addition to payment.

The solicitor firm will commence proceedings and conduct them to the point of obtaining and registering judgment in appropriate cases. This will include the preparation of affidavits for signature by appropriate Revenue officials, service of summonses and other notices.

After obtaining/registering judgment, the solicitor firm will report to the Collector-General on all cases in which full recovery has not been achieved. This report will include an assessment of the likelihood of recovery if further and other measures are adopted. All such reports will be reviewed by the Collector-General and if necessary the Revenue Solicitor and one or more of the following courses of action will be decided upon:

- The solicitor firm will be instructed to proceed further with enforcement action;
- The Revenue Solicitor will take over the conduct of the case; or
- The case will be withdrawn from the solicitor firm, and other means of dealing with the outstanding debt will be pursued.

The solicitor firm will be required to maintain a bank account for the benefit of the Collector-General and to pay over all moneys collected together with interest. Each month, or more frequently if instructed, the solicitor firm will be required to report in a specified format to the Collector-General on all current cases, detailing the status of cases, tax and interest collected and fees and outlay due. The solicitor firm must have or be willing to obtain at their own expense, capabilities to enable the electronic exchange of information between the Collector-General and the solicitor firm as further described in the "Solicitor Enforcement Referral System" specification document. It is intended that referral of cases, notification of changes in the amount due (resulting from payments and/or returns) and reports will be carried out electronically. The solicitor firm will also be required to maintain an electronic database which may be queried by the Collector-General.

Remuneration Structure

It is intended that a major portion of the remuneration of the appointed solicitor firms will be in the form of commission expressed as a percentage of amounts collected. Notwithstanding this, Revenue is determined to give effect to the principle that "the defaulter pays" and that legal costs be recovered from the customer to the greatest extent possible. Revenue is also conscious that in the nature of the work there may be some cases where costs will be incurred and where recovery does not prove possible.

A single remuneration package will be offered to all solicitor firms who are appointed. The following table sets out details of this package:

Action Stage	Fee Payable	Commission, excluding VAT @ 23%, payable if collection is completed after the action stage shown and before further action
Issue of a demand	€39 plus VAT	2% of the first €4,000 and 0.5% of the balance of tax and interest collected.
Issue of Proceedings	€206 plus VAT plus outlay, less fees and outlay already paid in respect of this referral.	4% of the first €4,000 and 2% of the balance of tax and interest collected.
Judgment obtained (including registration of a judgment, where required)	€300 plus VAT plus outlay less fees and outlay already paid in respect of this referral.	
*For enforcement of judgment ***where collection is achieved.***	€386 plus VAT plus outlay less fees and outlay already paid in respect of this referral.	7% of the tax and interest collected.
*For enforcement of judgement where enforcement is completed (case withdrawn from solicitor) ***without collection***; <u>or</u> where enforcement is terminated by Revenue before completion and ***before collection is achieved.***	2.75% of the first €4,000 and 2% of the balance of the amount of judgment entered, to a maximum fee of €5,000, plus VAT plus outlay, less commission and outlay already paid in respect of this referral (or revised referral if appropriate).	Withdrawal Fee can only be claimed where the firm has brought the case to enforcement stage and advised Revenue of same. All withdrawal applications must be claimed the month following the withdrawal.
For "out-of-scope" work outside the standard debt enforcement/proceedings outlined above, not requiring input from Senior/Partner level.	€200 plus VAT per hour	
For complex work where input to cases at Senior/Partner level is necessary	€300 plus VAT per hour where interpretation of the law requires Senior/Partner input	

*Enforcement of Judgment includes:

(i) Proceedings under the Enforcement of Court Orders Act

(ii) Registration of a judgment mortgage

(iii) Forced Sale

(iv) Bankruptcy

Working Arrangements

The main features of these arrangements will be:

- **Referral arrangements:** Cases will be referred by the Collector-General, and by caseworkers located at Revenue offices throughout the country. The total number of referrals for distribution is expected to be 5,000 approx. per year
- **Reporting arrangements:** The solicitor firms will primarily report to the Collector-General. The solicitor firms will be required to submit monthly reports in such format and containing such information as will be determined by the Collector-General. Individual caseworkers may also enquire from time to time on the progress of cases referred by them.
- **Liaison arrangements:** Solicitor firms will be expected to liaise directly with caseworkers for instructions or as the need arises. Liaison in relation to contractual obligations and in relation to general practices will be with the Collector-General.
- **Arrangements for the withdrawal of cases:** Cases may be withdrawn because the tax and interest has been paid, or because it is deemed that the tax is not due, or because the handling of the case by the solicitor firm is deemed unsatisfactory by reference to agreed criteria, or because it has been decided that the Revenue Solicitor should take over the case or because it is deemed that further action in a case is of no value, or because circumstances have arisen which necessitate a different approach.

Data

The successful Tenderer must ensure that all data received and/or processed in connection with these services, both live and backups, must remain within the EU/EEA.

Additional Information

Information in relation to Debt Collection practices/procedures within Revenue is available at **Appendix 1A** to this RFT.

Tender Response Format

A separate **TENDER RESPONSE Document** will be attached to the competition notice on the eTenders website. Tenderers must complete this Tender Response Document as instructed and include it with their tender submission.

Tenderers should note that it is a **mandatory requirement** of this Competition for Tenderers to complete the Tender Response Document. The purpose of the Tender Response Document is to simplify and streamline the tender response process for all Tenderers and to simplify and streamline the evaluation process for the Contracting Authority.

Tenderers should note that no other format of response is acceptable.

Tenderers who fail to return a completed Tender Response document will not be considered for award of contract.

- All information requested in relation to the Selection Criteria in the Tender Response Document should be provided.
- All information requested in relation to the Award Criteria in the Tender Response Document should be provided.
- **The Selection Criteria Declaration at Appendix 2** should be completed and duly signed by an authorised signatory and submitted with the Tender Response Document.
- **The Declaration of IT Capabilities at Appendix 2A** should be completed and duly signed by an authorised signatory and submitted with the Tender Response Document.
- **The Declaration of Acceptance of Remuneration at Appendix 2B** should be completed and duly signed by an authorised signatory and submitted with the Tender Response Document.
- **The Tenderers' Statement at Appendix 3** should be signed by an authorised signatory, printed on the Tenderers' headed notepaper and submitted with the Tender Response Document.
- **The Declaration at Appendix 4** should be completed and duly signed by an authorised signatory on behalf of the Prime Contractor and any Subcontractor(s) and submitted with the Tender Response Document.

Tenderers are required not to alter or edit the **TENDER RESPONSE Document** in any way.

Appendix 1A – Debt Collection Practices/ Procedures in Revenue

Confidentiality

This document is the property of the Revenue Commissioners and may not be reproduced by any means in whole or in part without the prior permission of the Revenue Commissioners. This document is presented on the strict understanding that no part of its contents will be disclosed to third parties without the prior written consent of the Revenue Commissioners.

The Collection System

The work being offered relates to the collection of outstanding tax and interest liabilities in respect of those taxes for which the Collector-General is responsible. The Collector-General's Division has its main office in Limerick and smaller offices in Nenagh, Kilrush, Listowel and Newcastlewest. The Collector-General deals primarily with business taxes, namely VAT, Employer Income Tax/PRSI/USC/LPT (referred to as PREM), Income/Corporation/Capital Gains Taxes (referred to as ASC taxes), Stamp Duty, Capital Acquisition Tax and Relevant Contracts Tax (referred to as RCT). It also deals with the collection of Local Property Tax.

VAT has the shortest tax period, at two months, but PREM and RCT are regarded as monthly because of the requirement to make monthly payments/returns within the tax year. Because of their short periodicity, VAT and PREM account for the largest amount of collection activity.

The collection process commences with the requirement to file returns for each tax period (bimonthly, tri-annual and annual for VAT, monthly and quarterly for PREM and RCT, annual for ASC). The bulk of tax is collected at the due date i.e. within the due month. Of the taxpayers who fail to comply with their obligations, some taxpayers submit returns and fail to pay the associated tax liabilities, but the majority of non-compliance cases have failed to make both a return and a payment. Within a month of the due date of the relevant tax, the Collector-General issues either a payment request (where the return has been received) or an estimate of liability based on past payment patterns (where no return has been received).

By the end of the month following the due month over 90% of the tax liability has been collected. During this month, the non-compliant cases are identified, and a final demand letter is issued.

Revenue utilises a modern caseworking system called Debt Management Services (DMS) to facilitate caseworkers' interventions in non-compliant cases. This approach to caseworking is very effective. An unsatisfactory response by a taxpayer to an intervention by a caseworker results in the case being referred for the most appropriate enforcement action. Such enforcement action will include referrals to the solicitors.

Characteristics of Solicitor Enforcement

All cases referred for action will have received a final demand from the Collector-General's Office. In these cases, there is little doubt about the existence of the debt.

Statistics:

2024		
No. of Referrals	**Value of Referrals (m)**	**Yield (m)**
7,360	**€163.63**	**€38.71**

2023		
No. of Referrals	**Value of Referrals (m)**	**Yield (m)**
5,439	**€143.44**	**€27.05**

2022		
No. of Referrals	**Value of Referrals (m)**	**Yield (m)**
1,988	**€81.86**	**€15.42**

2019		
No. of Referrals	**Value of Referrals (m)**	**Yield (m)**
8,511	**€22.48**	**€41.49**

Note: Due to the COVID-19 pandemic, enforcement action was paused by Revenue across 2020 and 2021.

Although collection activity can yield a reward several years after commencement, the great bulk of yield is obtained within 6 months of referral.

Policy Direction/Operations

It is the intention of Revenue to effectively utilise the full range of enforcement options, as appropriate, to reach a final conclusion in every case. The desired conclusion is the recovery of the debt due and the establishment of a pattern of full compliance. Where this is not possible the accrual of debt must be stopped. If recovery is not possible, this must be definitely concluded beyond reasonable doubt to enable the debt to be written off.

Each referral is made electronically and shows details of all outstanding tax liabilities, including interest, that are to be pursued. It is very important that the interest component of the debt be pursued as vigorously as the tax.

Notwithstanding any actions, which may have been taken by Revenue before referral of the debt, solicitors will be expected to make contact with the taxpayer by letter or otherwise prior to the issue of proceedings.

Solicitors will be expected to proceed to the point where judgment is obtained without requiring further instructions.

Once judgment has been obtained, the solicitors will be expected to provide advice on whether it appears beneficial to proceed further. This view will in general be arrived at in the normal course of proceedings, but in some cases may require searches or further investigation in consultation with Revenue. Advice against further proceedings may relate to cases where no recovery is possible, where the cost of proceeding far exceeds any benefit, or where part-payment has been made and the solicitor believes that no further recovery is practical. Instructions will be given by Revenue taking account of the advice given.

Solicitors will be empowered to reach agreement with taxpayers concerning the payment of tax referred to them for collection by instalments. The guidelines in use by Revenue, 'Guidelines to Using the Court Process to Pursue Tax Liabilities' are available on the Revenue website,

https://www.revenue.ie/en/tax-professionals/tdm/collection/enforcement/solicitor-enforcement.pdf

The Collector-General's Enforcement Management Unit (EMU) will be responsible for liaison with solicitors and general management of the contracts. Monthly or more regular reports will be required in a format to be specified and all payments received must be paid over to Revenue with the report or in accordance with the requirements of the Revenue Enforcement System (RES).

Appendix 2 – Selection Criteria Declaration

Tenderers are required to complete the Selection Criteria Declaration below and confirm that they satisfy the relevant selection criteria for this competition as set out in Part 3.2 of the RFT.

RE: Request for Tenders to Establish a Multi-Supplier Framework for the Provision of Legal and Related Services in the Collection of Certain Revenue Debt.

NAME: ______________________________

ADDRESS: ____

I, [insert name of Declarant] having been duly authorised by [insert name of entity], sincerely declare that:

1. [insert name of entity] has an average annual turnover in relation to debt recovery that is equal to or exceeds €200,000 (Ex VAT) for each of the last three financial years or alternatively, if the date of establishment was more recent, an equivalent average annual turnover in relation to debt recovery that is equal to or exceeds €200,000 (Ex VAT) for each year of establishment and is able, upon request and without delay, to provide the relevant supporting documentation to the Contracting Authority;
2. none of the Solicitors proposed by [insert name of entity] who will provide or who may be proposed to provide the Services have been found guilty of misconduct pursuant to the Solicitors Act 1954 (as amended), or in the case of Solicitors from outside the Republic of Ireland, the equivalent legislation, rules or regulations, in the last five (5) years; and
3. all of the Solicitors proposed by [insert name of entity] who will provide or who may be proposed to provide the Services hold current valid practising certificates issued by the Law Society of Ireland in accordance with the Solicitors Act 1954 (as amended), in order to act as a Solicitor in Ireland

I certify that the information provided above is accurate and complete to the best of my knowledge and belief. I understand that the provision of inaccurate or misleading information in this declaration may lead to my organisation being excluded from participation in this and future tenders.

Signature		**Date**	
Print Name		**Position**	

Appendix 2A – Declaration of IT Capabilities

Tenderers are required declare their capability and commitment to ensure that their computer system meets in full the requirements of the "Solicitor Enforcement Referral System".

Re: Request for Tenders to Establish a Multi-Supplier Framework for the Provision of Legal and Related Services in the Collection of Certain Revenue Debt.

Name of Economic Operator:	
Address:	

Tenderers should tick Yes or No to the statements below as appropriate.

No.	**STATEMENT**	**YES**	**NO**
		Please ✓	
1.	The Tenderer has the capability and commitment to ensure that its computer system meets in full the requirements of the "Solicitor Enforcement Referral System" specification within two [2] months of the award of the Contract.		
2.	The Tenderer will co-operate in full with Revenue in relation to this implementation.		
3.	Any and all costs or expenses arising from the implementation, and any and all costs or expenses arising from future developments to this system, shall be borne by the Tenderer, Revenue having no liability in respect thereof.		

This form must be completed and signed by an authorised officer of the Tenderers organisation.

I certify that the information provided above is accurate and complete to the best of my knowledge and belief. I understand that the provision of inaccurate or misleading information in this declaration may lead to my organisation being excluded from participation in this and future tenders.

Signature		**Date**	
Print Name		**Position**	

Appendix 2B – Declaration of Acceptance of Remuneration

Tenderers are required to declare their acceptance of the Remuneration Structure as outlined at Appendix 1 to this RFT.

Re: Request for Tenders to Establish a Multi-Supplier Framework for the Provision of Legal and Related Services in the Collection of Certain Revenue Debt.

<table>
<tr><td colspan="2">Name of Economic Operator:</td><td colspan="2"></td></tr>
<tr><td colspan="2">Address:</td><td colspan="2"></td></tr>
<tr><td colspan="4">This form must be completed and signed by an authorised officer of the Tenderer’s organisation.

I certify that I accept the remuneration structure as outlined at Appendix 1 to the RFT.</td></tr>
<tr><td>Signature</td><td></td><td>Date</td><td></td></tr>
<tr><td>Print Name</td><td></td><td>Position</td><td></td></tr>
</table>

Appendix 3 – Tenderers' Statement

Tenderers shall complete and return the following form of Tenderers' Statement printed on the Tenderers' headed notepaper and signed by the Tenderer.

TENDERERS' STATEMENT

TO: The Office of the Revenue Commissioners (the "Contracting Authority")

RE: Request for Tenders to Establish a Multi-Supplier Framework for the Provision of Legal and Related Services in the Collection of Certain Revenue Debt.

Having examined your Request for Tenders (the "RFT") including the Instructions to Tenderers, the Selection and Award Criteria, the Requirements and Specifications, and the Terms and Conditions of the Services Contract, we hereby agree and declare the following:

1. We understand the nature and extent of the Services required to be delivered as described in Requirements and Specifications at Appendix 1 to the RFT.
2. We accept all of the Terms and Conditions of the RFT; the Services Contract and the Confidentiality Agreement and agree, if awarded a Services Contract, to execute the Services Contract at Appendix 5 to the RFT and the Confidentiality Agreement at Appendix 6 to the RFT.
3. We accept all the Selection and Award Criteria as set out in Part 3 of the RFT.
4. We agree to provide the Contracting Authority with the Services in accordance with the RFT and our Tender.
5. We agree that, if awarded the Services Contract, we shall, in the performance of such contract, comply with all applicable obligations in the field of environmental, social and labour law.
6. We confirm that we have complied with all requirements as set out in Part 2 of the RFT.
7. We confirm that our Tender will remain valid for 6 months commencing from the Tender Deadline specified in paragraph 2.2 of the RFT.
8. We shall, if awarded a Services Contract under the RFT, have in place on the Effective Date of the Services Contract all insurances (if any) as required by paragraph 2.15 of the RFT.
9. We confirm that all Data Subjects whose Personal Data is provided in our Tender have consented to the processing of such Personal Data by us, the Contracting Authority, the Evaluation Team and the supplier of the etenders.gov.ie website, for the purposes of our participation in this Competition or that we otherwise have a legal basis for providing such Personal Data to the Contracting Authority for the purposes of our participation in this Competition and that we will provide evidence of such consent and / or legal basis to the Contracting Authority upon request.

10. We do not come within the category of prohibited economic operators identified in Regulation (EU) No 833/2014 of 31 July 2014 (as amended by EU Regulation 2022/576 or any subsequent amendments to same).

11. The origin of goods connected to our Tender, if any, are not subject to the prohibitions set out in Regulation (EU) No 833/2014 (as amended by EU Regulation 2022/576 or any subsequent amendments to same).

12. The subcontractor(s) on whose capacity we rely as part of our Tender (where the value of that subcontract exceeds 10% of the value of the Services Contract) does not come within the category of prohibited economic operators identified in Regulation (EU) No 833/2014 of 31 July 2014 (as amended by EU Regulation 2022/576 or any subsequent amendments to same).

SIGNED **Company**

(Authorised Signatory)

Print name **Address**

Date

Appendix 4 – Declaration as to Personal Circumstances of Tenderer

Re: Request for Tenders to Establish a Multi-Supplier Framework for the Provision of Legal and Related Services in the Collection of Certain Revenue Debt

Name of Economic Operator			
Mandatory Exclusion Economic Operators will be excluded from the procurement process if, within the past five years, there is evidence of a conviction relating to a specific criminal offence listed below (see 1.1) or if they have been the subject of a binding legal decision which found a breach of legal obligations to pay tax or social security contributions (see 1.2) (except where this is disproportionate e.g. where only minor amounts are involved).			
1.1 Has the Economic Operator, Director, or Partner or any other person who has powers of representation, decision or control, been convicted of any of the following offences?		**Yes**	**No**
		Please indicate your answer by marking X in the relevant box	
1.1. a	participation in a criminal organisation, as defined in Article 2 of Council Framework Decision 2008/841/JHA;		
1.1. b	corruption, as defined in Article 3 of the Convention on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union and Article 2(1) of Council Framework Decision 2003/568/JHA as well as corruption as defined in Irish law or the jurisdiction in which the economic operator is established;		
1.1.c	fraud within the meaning of Article 1 of the Convention on the protection of the European Communities' financial interests;		
1.1. d	the subject of a conviction for terrorist offences or offences linked to terrorist activities or for inciting or aiding or abetting or attempting to commit an offence;		
1.1. e	the subject of a conviction for money laundering or terrorist financing;		
1.1. f	the subject of a conviction for child labour and other forms of trafficking in human beings;		
Non-payment of taxes or social security obligations **1.2** Has it been established by a judicial or administrative decision having final and binding effect in accordance with Irish law or the legal provisions of the country in which the Economic Operator Is established (if outside Ireland), that the Economic Operator is in breach of obligations related to the payment of tax and			

social security contributions?			
Note: If the response to 1.2 above is in the affirmative, please provide further information on the decision and the amounts Involved.			
<u>Discretionary exclusion</u> An Economic Operator who answers 'Yes' in any of the situations set out in paragraphs 2.1.a to 2.1.i will be excluded			
2.1 Please indicate if any of the following situations have applied, within the past three years, or currently apply, to your organisation		**Yes**	**No**
		Please indicate your answer by marking X in the relevant box	
2.1. a	has, in the performance of all public contracts, failed to comply with applicable obligations in the field of environmental, social and labour law that apply at the place where the works are carried out or the services provided that have been established by EU law, national law, collective agreements or by international, environmental, social and labour law listed in Annex X of Directive 2014/24/EU;		
2.1. b	is bankrupt or the subject of insolvency or winding-up proceedings, its assets are being administered by a liquidator or by the court, or has entered into an arrangement with creditors, suspended its business activities or is in any analogous situation arising from a similar procedure under national laws and regulations;		
2.1.c	is guilty of grave professional misconduct;		
2.1. d	has entered into agreements with other economic operators aimed at distorting competition;		
2.1. e	has a conflict of interest due to its participation in the competition;		
2.1. f	has had prior involvement in the preparation of the competition;		
2.1. g	has shown significant or persistent deficiencies in the performance of a substantive requirement under a prior public contract, a prior contract with a contracting entity, or a prior concession contract, which led to early termination of that prior contract, damages or other comparable sanctions;		
2.1.h	- is guilty of serious misrepresentation in supplying the information required for the verification of the absence of grounds for exclusion or the fulfilment of the selection criteria; or		

	- has withheld such information or is not able to submit supporting documents required under Regulation 59 of the European Union (Award of Public Authority Contracts) Regulations 2016 (Statutory Instrument 284 of 2016);		
2.1. i	has undertaken to: - unduly influence the decision-making process of the contracting entity; or - obtain confidential information that may confer upon the Tenderer undue advantages in the procurement procedure; or - negligently provide misleading information that may have a material influence on decisions concerning exclusion, selection or award.		

THIS FORM MUST BE COMPLETED AND SIGNED BY A DULY AUTHORISED OFFICER OF THE TENDERER'S ORGANISATION

I certify that the information provided above is accurate and complete to the best of my knowledge and belief. I understand that the provision of inaccurate or misleading information in this declaration may lead to my organisation being excluded from participation in this and future tenders.

Signature		**Date**	
Print Name		**Position**	

Appendix 5 – Services Contract

Relating to the Provision of Services pursuant to Request for Tenders for the Provision of Legal and Related Services in the Collection of Certain Revenue Debt

BETWEEN

The Office of the Revenue Commissioners

AND

____

BACKGROUND

a) The Office of the Revenue Commissioners has conducted a tender competition to establish a Multi-Supplier Framework for the Provision of Legal and Related Services in the Collection of Certain Revenue Debt.

b) Tenderers were invited to submit a tender with a tender submission deadline of **1st October 2025.**

c) Following evaluation of its tender against the published award criteria, [Name of Firm] is now appointed as one of several operators under the relevant Framework.

FOR THE PROVISION OF LEGAL AND RELATED SERVICES IN THE COLLECTION OF CERTAIN REVENUE DEBT

Between:

The Office of the Revenue Commissioners, Dublin Castle, Dublin 2
represented by Mr. Joseph Howley, Collector-General;

and

[Name of Firm] of [address]

(each a "Party" and together "the Parties").

1. Preface

1.1 This contract sets out the terms of appointment, remuneration and termination of appointment agreed between the Office of the Revenue Commissioners, referred to hereafter as "Revenue", and [Name of Firm] referred to hereafter as "the Firm". The Firm is hereby appointed by Revenue to provide legal services to Revenue for the purpose of collecting outstanding tax and interest due and payable. This preface is part of the contract.

1.2 This contract shall operate in conjunction with the document entitled "Procedures and Protocol" which is attached hereto at Schedule A and forms part of this agreement. The Procedures and Protocol document may be changed by agreement during the term of the contract.

1.3 The Revenue Solicitor is the full-time legal representative of Revenue and has overall responsibility for all legal services required by the Revenue Commissioners. Notwithstanding anything in this contract, Revenue reserves absolutely the right to assign any work to the Revenue Solicitor.

1.4 This contract in the text of this agreement shall, where the context means or suggests, refer to the other contracts, in identical terms, entered into with other Firms of solicitors on the same date as this one.

2. Definitions

In this contract and in the Procedures and Protocol, each of the words and phrases printed in large type has the meaning set out underneath.

- **Case:**
  means the liabilities of one taxpayer referred to the Firm for collection, whether the liabilities refer to one or more taxable periods or to one or more taxheads or whether the liabilities have been referred on one or more occasions.

- **Caseworker:**
  means an officer of Revenue who makes a referral to the Firm.

- **Conflict of Interest:**
  means any conflict between the interest of Revenue and the interests of the Firm, whether they be legal, financial, professional or commercial interests, and including but not limited to where the Firm (or any employee, partner, director, consultant or other person associated with the Firm) advises, represents or acts on behalf of any natural or legal person:

  (a) in a taxation-related dispute with Revenue; or

  (b) otherwise in relation to that person's dealings with Revenue or the payment (or non-payment) of taxes to Revenue, including in relation to transactions or activities falling or potentially falling within the ambit of a tax avoidance transaction as defined in Section 811, or any other relevant sections, of the Taxes Consolidation Act, as amended.

- **Completion:**
  means the point at which proceedings in a case are completed, whether by collection of all amounts due or by agreement between Revenue and the Firm that no useful purpose would be served by continuing proceedings further.

- **Firm:**
  includes the employees and agents of the Firm of solicitors.

- **Legal Services:**
  Means the legal services the Firm is required to perform, undertake and deliver in accordance with this Contract.

- **Outlay:**
  means stamp duty, land registry fees, barristers' fees, fees paid to Commissioners for Oaths, fees for judgment papers, search fees, service fees, sheriffs' fees, court and central office fees, and such other disbursements necessarily incurred by the Firm and paid to third parties as Revenue may agree from time to time to treat as outlay. Administrative costs such as telephone, photocopying, ordinary postage, taxis and bank charges etc., will not be regarded as outlay for the purposes of this contract.

- **Recoverable Outlay:**
  means the outlay, which is allowed by the Courts as being recoverable from a debtor.

- **Referral:**
  means the total tax and interest liabilities of one taxpayer, which the Firm is instructed to collect on one occasion.

- **Refer, Referred:**
  are to be interpreted as describing the action of making a referral.

- **Revenue:**
  means the Revenue Commissioners, the Collector-General, the liaison officer nominated in the Procedures and Protocol, the referring caseworker, or the Enforcement Management Unit (EMU) of the Collector-General's Office as the context requires.

- **Term:**
  means the period of operation of this contract as defined in Clause 3.2 below.

- **Scale Fees:**
  means the schedule of fees and costs, including taxed costs, payable for debt collection proceedings in accordance with the relevant statutory provisions, Fees Orders and Rules of Court for the time being in force.

- **Withdraw, Withdrawn**
  mean the activity of instructing the Firm not to act further in relation to a referral.

- **State Claims Agency:**
  management of costs is a matter for the SCA and the Firm will have to liaise with them.

- **Data**
  means all confidential information, whether in oral or written (including electronic) form, created by or in any way originating with the Revenue (including but not limited to his employees and it's agents) and all information that is the output of any computer processing, or other electronic manipulation of any information that was created by or in any way originating with the Revenue provided under this agreement and includes any Personal Data;

  ."Data Controller" has the meaning given under the Data Protection Laws;

  "Data Processor" has the meaning given under the Data Protection Laws;

  "Data Protection Laws" means all applicable national and EU data protection laws, regulations and guidelines, including but not limited to Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (the "General Data Protection Regulation"), and any guidelines and codes of practice issued by the Office of the Data Protection Commission or other supervisory authority for data protection in Ireland.

"Data Subject" has the meaning given under the Data Protection Laws;

"Data Subject Access Request" means a request made by a Data Subject in accordance with rights granted under the Data Protection Laws to access his or her Personal Data;

"Personal Data" has the meaning given under Data Protection Laws;

"Processing" has the meaning given under the Data Protection Laws.

3. Appointment

3.1 The Firm hereby agrees to act for Revenue in the provision of Legal Services for the collection of certain tax and interest thereon as from time to time instructed by Revenue during the term of this contract.

3.2 The term of this contract shall be from 1st January 2026 to 31st December 2031 unless the contract is terminated earlier. Referrals shall not be made after 31st December 2030; however, the Firm will continue to act and receive remuneration in relation to referrals made prior to that date. On 31st December 2031 the Firm shall cease to act on behalf of Revenue under this contract, and no entitlement to remuneration will accrue to the firm after that date.

3.3 In addition, the Firm shall in performing this contract act in good faith and in the interests of Revenue at all times. If, after the date of this contract, the Firm becomes aware of an actual, potential or perceived Conflict of Interest arising between Revenue and itself, the Firm shall promptly (and in any event within 48 hours) disclose such actual, potential or perceived Conflict of Interest to Revenue, giving particulars of its nature and the circumstances in which, it exists or arises. If the Firm has any doubt as to whether a Conflict of Interest arises, this too shall be disclosed to Revenue. If Revenue becomes aware of an actual, potential or perceived Conflict of Interest arising between the Firm and itself, (which the Firm has not notified), it may draw this to the attention of the Firm. In either case, Revenue may request further information from the Firm and the Firm shall provide same in a timely manner.

3.4 Revenue shall, at its absolute discretion, determine if any actual, potential or perceived Conflict of Interest is material. Where Revenue determines that an actual, potential or perceived Conflict of Interest is material but is capable of remedy, it shall give the Firm an opportunity to address the Conflict of Interest to the satisfaction of Revenue (including by satisfying such conditions as Revenue may specify) within 7 days (or such longer period as Revenue may permit). If the Firm does not address the Conflict of Interest to the satisfaction of Revenue within the permitted period or the Conflict of Interest is not capable of being remedied, Revenue may terminate the contract forthwith upon written notice to the Firm.

3.5 Nothing in this contract shall prohibit the Firm from having or entering into a similar contract with another party. The Firm shall ensure that any such contract contains no terms that would render the Firm unable to use its best endeavours on behalf of Revenue.

3.6 The Firm confirms that it has and will maintain professional indemnity insurance cover for the term and that it will provide Revenue with evidence of such cover if and when requested to do so.

3.7 The Firm shall comply with the Confidentiality Agreement (Appendix 6 to the RFT) between the Firm and Revenue dated [insert date] ("the Confidentiality Agreement"). Information relating to a taxpayer is considered to be official information provided or obtained in confidence and is therefore subject to the terms of the Official Secrets Act, 1963 and Section 851A of the Taxes Consolidation Act, 1997, the provisions of which apply to the Firm by virtue of this contract. The Firm agrees to keep (and to ensure its partner, directors, employees, personnel and agents keep) confidential all information, documentation and other matters arising or coming to its attention (whether written or oral and whether disclosed to the Firm by other means whether directly or indirectly) in connection with the provision of Legal Services and shall not at any time, for any reason, disclose or permit such information, documentation or other matters to be disclosed to any third party except as permitted hereunder to enable the Firm to carry out its duties and obligations under this contract or with the prior written consent of Revenue or where required to do so as a matter of law.

3.8 The Firm shall ensure that its agents having access to such information, documentation or other matters shall be subject to the same obligations as the Firm and the Firm shall take all reasonable steps to ensure that its agents are made aware of and perform such obligations.

3.9 The normal duty of confidentiality between solicitors and clients shall apply to the relationship between the Firm and Revenue.

3.10 The Firm shall discharge its own tax liabilities promptly as they fall due and shall at all times during the term of this contract comply with all its tax clearance obligations.

3.11 The Firm shall submit an annual statement from their insurers confirming that they have in place the minimum levels of insurance as summarized below:

a) Public Liability - Required level €6.5m

b) Employers Liability – Required level €12.7m

c) Professional Indemnity – Required level €1.5m

The Firm shall deliver this statement by 31st January every year for the duration of the contract.

3.12 The Firm acknowledges that the status of the Firm, as declared in the "Declaration as to Personal Circumstances of Tenderer" (Appendix 4 to the RFT) dated [insert date], which confirms that none of the excluding circumstances listed in Regulation 57 of the European Union (Award of Public Authority Contracts) Regulations 2016 (Statutory Instrument 284 of 2016) (the "Regulations") apply to the solicitor, the Firm of solicitors or any of its partners remains unchanged;

The Firm shall submit an annual declaration to the Collector General that none of the excluding circumstances listed in Regulation 57 of the Regulations apply to the solicitor, the Firm of solicitors or any of its partners:

On signing this contract, the firm shall subsequently deliver such a declaration to the Collector General by the 31st January every year for the duration of this contract.

3.13 The Firm shall ensure that each of its partners, shareholders, officers, directors and employees comply fully with this Clause 3.

4. Duties

4.1 The Firm shall use its best endeavours to collect all tax and interest included in each referral, together with all recoverable outlay incurred and fees due on foot of proceedings issued or action taken in accordance with the Procedures and Protocol attached hereto.

4.2 The Firm shall implement the requirements of the Procedures and Protocol.

4.3 The Firm shall progress all cases with the greatest possible speed and shall regularly review older cases to establish whether they should be regarded as having reached completion.

4.4 Revenue reserves the right to withdraw a referral from the Firm at any time. In that event, the Firm shall be entitled to payment for work done prior to withdrawal, in accordance with Clause 5 below.

4.5 The management of claims for costs against or in favour of the Revenue Commissioners is delegated to the State Claims Agency by the National Treasury Management Agency (Delegation of Claims for Costs Management Functions) Order 2018 (SI No. 191 of 2018). The Firm will refer claims for costs against or in favour of the Revenue Commissioners to the State Claims Agency for agreement or taxation in default of agreement.

5. Remuneration Structure

5.1 The major portion of the remuneration under this contract will be in the form of commission expressed as a percentage of amounts collected. Legal costs shall be recovered from the debtor to the greatest extent possible. Revenue acknowledges that in the nature of the work, there will be some cases where costs will be incurred but no recovery is possible.

5.2 The following table sets out details of the remuneration payable under this contract:

Action Stage	Fee Payable	Commission, excluding VAT @ 23%, payable if collection is completed after the action stage shown and before further action
Issue of a demand.	€39 plus VAT.	2% of the first €4,000 and 0.5% of the balance of tax and interest collected.
Issue of Proceedings.	€206 plus VAT plus outlay, less fees and outlay already paid in respect of this referral.	4% of the first €4,000 and 2% of the balance of tax and interest collected.
Judgment obtained (including registration of a judgment, where required).	€300 plus VAT plus outlay less fees and outlay already paid in respect of this referral.	
*For enforcement of judgment ***where collection is achieved.***	€386 plus VAT plus outlay less fees and outlay already paid in respect of this referral.	7% of the tax and interest collected.
*For enforcement of judgement where enforcement is completed (case withdrawn from solicitor) ***without collection***; <u>or</u> where enforcement is terminated by Revenue before completion and ***before collection is achieved.***	2.75% of the first €4,000 and 2% of the balance of the amount of judgment entered, to a maximum fee of €5,000, plus VAT plus outlay, less commission, and outlay already paid in respect of this referral (or revised referral if appropriate).	Withdrawal Fee can only be claimed where the Firm has brought the case to enforcement stage and advised Revenue of same. All withdrawal applications must be claimed the month following the withdrawal.
For "out-of-scope" work outside the standard debt enforcement/proceedings outlined above, not requiring input from Senior/Partner level. (see note below ^)	€200 plus VAT per hour	
For complex work where input to cases at Senior/Partner level is necessary. (see note below #)	€300 plus VAT per hour where interpretation of the law requires Senior/Partner input.	

* **<u>Enforcement of Judgment includes</u>:**

(i) Proceedings under the Enforcement of Court Orders Act

(ii) Registration of a judgment mortgage

(iii) Forced sale

(iv) Bankruptcy

^ Out-of-scope work outside the standard debt enforcement/proceedings not requiring input from Senior/Partner level

The payment of this fee will be limited to *aspects of cases* that are outside the scope of standard debt enforcement / proceedings but are not considered Complex work requiring Senior/Partner level. Example of such work may include:

- Appeal Proceedings in certain instances
- High Court applications for leave to issue proceedings when taxpayer resides outside the EU
- High Court applications for leave to service outside the jurisdiction by email, LinkedIn etc.
- Applications to charge Shares
- Examination of taxpayers in the High Court

<u>Complex work/input to cases at Senior/Partner level</u>

The payment of this fee will be strictly limited to *aspects of cases* that are of such a complex nature that they require the input of a senior/partner in the Firm. The fee will be payable solely in relation to the specific input of a senior/partner and will not be payable in any other circumstances. Senior/partner should be regarded as a senior solicitor/partner who has responsibility to sign correspondence on behalf of the Firm. (See Schedule A: Procedures and Protocol F.3 (b)).

The payment of complex fees will be strictly limited to aspects of the case where the law was so complex that senior/partner had to be involved. Please note that where a Senior/Partner category of personnel is employed upon a task, the rate that must be applied is not the rate of the Senior/Partner category type but rather that rate commensurate with the task.

5.3 The Firm's entitlement to commission on payments collected will continue for one year after the last action taken by the Firm or until the term of the contract is completed or the contract is terminated, whichever is the earlier. Commission will only be paid at the stage updated on the Revenue system at time of claim. Commission is not payable on the collection of court interest.

5.4 In the event of a withdrawal, the Firm shall be entitled to remuneration as set out above for work done up to the point of withdrawal but shall not be entitled to commission on payments subsequently received.

5.5 When a case has reached completion, the Firm shall be entitled to remuneration as set out above but shall not be entitled to any additional remuneration by virtue of reporting the completion of a case.

5.6 The Firm shall retain recoverable outlay and scale fees received from taxpayers and shall set these amounts against remuneration due under Clause 5.2 when submitting the monthly statement described in the Procedures and Protocol.

5.7 Where the total amount received from the taxpayer is less than the total amount of the referral together with recoverable outlay and scale fees, the Firm shall, prior to accepting the amount paid by the taxpayer, advise Revenue of the prospect of recovering the balance due and Revenue shall decide whether to accept the amount or to take further action and shall instruct the Firm accordingly.

5.8 Any action by the Firm, which is likely to result in a cost to be met by Revenue in excess of €5,000, must have the prior approval of Enforcement Management Unit (EMU) of the Collector-General's Office

5.9 All "out-of-scope" work, as referred to at Clause 5.2 above, that is likely to exceed five hours will also require prior approval. The Firm will request the approval, and EMU will deal immediately with all such requests - see Procedures and Protocol at F3(b).

5.10 All complex work at senior/partner level, as referred to at Clause 5.2 above, that is likely to exceed five hours will also require prior approval. The Firm will request the approval, and EMU will deal immediately with all such requests - see Procedures and Protocol at F3(b).

5.11 The European Communities (Late Payment in Commercial Transactions) Regulations, 2012 shall apply to all payments. Incorrect invoices will be returned for correction with consequential effects on the due date of payment.

6. Allocation of referrals

6.1 The allocation of referrals to each solicitor appointed to the Framework will be in accordance with the Rotation Mechanism.

6.2 The basis of allocation of referrals in accordance with this contract may be changed by Revenue, taking account of operational issues and in light of experience of the proficiency and effectiveness of individual Firms in the collection of amounts due. Revenue will notify the Firm(s) affected in advance of implementing any such changes.

6.3 Revenue reserves absolutely the right under this contract to make a referral to a Firm other than the Firm to whom the referral would normally be made according to the Procedures and Protocol.

7. Termination

7.1 This contract may be terminated before completion of the term in any one of the following circumstances: -

- If the Firm is guilty of any professional misconduct or any serious or persistent breach of the conditions of this contract or of the Procedures and Protocol, in particular the conditions set out in Clause 3 of this contract, Revenue shall be entitled summarily to terminate the contract in writing without notice and without payment in lieu of notice, without prejudice to any rights or claims the Firm may have in relation to work done up to that time.
- If the Firm fails or refuses to provide the Legal Services required by the contract or the Procedures and Protocol, Revenue may terminate the contract on giving three months' notice in writing, stating the reasons for termination.
- Either party, on giving six months' notice in writing may terminate the contract without giving a reason and without prejudice to any entitlement the Firm may have to remuneration for work already done.

7.2 On termination of the contract, whether on expiration of the term or otherwise, the Firm shall return to Revenue all equipment, documents, payments and post-dated cheques relating to the operation of the contract. The Firm shall have no entitlement to remuneration in respect of payments received after the termination of the contract.

7.3 On the expiration of the term, the Firm shall be eligible to re-apply for a contract with Revenue in the event of debt collection legal services being put to tender, but no advantage shall accrue to the Firm by virtue of this contract. Nothing done or said by Revenue during the currency of this contract shall be understood or relied upon or interpreted to indicate a preference or commitment to reselection.

8. Disputes and Consultation

8.1 Disputes as to the interpretation or implementation of this contract or of the Procedures and Protocol which are not resolved following discussions between the Firm and Revenue shall be referred by either party to an Arbitrator appointed by the Arbitration Committee of the Law Society.

8.2 The Revenue Solicitor shall chair a Consultative Forum that will be comprised of representatives of the Collector-General and each of the Firms of solicitors with whom Revenue has concluded a contract for debt collection legal services. The Consultative Forum shall consider issues relating to the contract and the Procedures and Protocol and may make recommendations to the Firms of solicitors and to Revenue, but the recommendations shall not be binding on the parties to this contract. The Consultative Forum shall meet as required. A meeting of the Forum will be convened as soon as practicable after a request for a meeting is conveyed to the Revenue Solicitor by the Collector-General or by any two members of the Forum.

9. Data Protection

Recognising the importance of ensuring that the personal data of taxpayers is kept safe and secure, the Firm agree that such data, in both paper and electronic format, should be managed in accordance with this section.

9.1 The Firm shall comply with all applicable requirements of the Data Protection Laws.

9.2 The parties acknowledge that for the purposes of the Data Protection Laws, Revenue is the Data Controller and the Firm is the Data Processor in respect of Data which is Personal Data. Schedule B sets out the scope, nature and purpose of Processing by the Firm, the duration of the Processing and the types of Personal Data and categories of Data Subject.

9.3 Without prejudice to 9.1, the Firm shall, in relation to any Personal Data processed in connection with the performance by the Firm of its obligations under this Agreement: -

(1) process that Personal Data only on the written instructions of Revenue;

(2) ensure that it has in place appropriate technical and organisational measures, reviewed and approved by Revenue, to protect against unauthorised or unlawful processing of Personal Data and against accidental loss or destruction of, or damage to, Personal Data, appropriate to the harm that might result from the unauthorised or unlawful processing or accidental loss, destruction or damage and the nature of the data to be protected, having regard to the state of technological development and the cost of implementing any measures (those measures may include, where appropriate, pseudonymising and encrypting Personal Data, ensuring confidentiality, integrity, availability and resilience of its systems and services, ensuring that availability of and access to Personal Data can be restored in a timely manner after an incident, and regularly assessing and evaluating the effectiveness of the technical and organisational measures adopted by it);

(3) ensure that all personnel who have access to and/or process Personal Data are obliged to keep the Personal Data confidential;

(4) not transfer any Personal Data outside of the European Economic Area unless the prior written consent of Revenue has been obtained and the following conditions are fulfilled;

i. appropriate safeguards are in place in relation to the transfer, to ensure that Personal Data is adequately protected in accordance with Chapter V of Regulation 2016/679 (General Data Protection Regulation);

ii. the date subject has enforceable rights and effective legal remedies;

iii. The Firm complies with its obligations under the Data Protection Laws by providing an adequate level of protection to any Personal Data that is transferred; and

iv. The Firm complies with reasonable instructions notified to it in advance by Revenue with respect to the processing of the Personal Data;

9.4 The Firm shall promptly notify Revenue if it receives a Data Subject Access Request to have access to any Personal Data or any other complaint, correspondence, notice, request any order of the Court or request of any regulatory or government body relating to Revenue's obligations under the Data Protection Laws and provide full co-operation and assistance to Revenue in relation to any such complaint, order or request (including, without limitation, by allowing Data Subjects to have access to their data).

9.5 The Firm shall immediately report in writing to Revenue any data compromise involving Personal Data, or any circumstances that could have resulted in unauthorised access to or disclosure of Personal Data.

9.6 The Firm shall assist Revenue in ensuring compliance with its obligations under the Data Protection Laws with respect to security, impact assessments and consultations with supervisory authorities and regulators.

9.7 The Firm shall at the written direction of Revenue, amend, delete or return Personal Data and copies thereof to Revenue on termination of this Agreement unless the Firm is required by the laws of any member of the European Union or by the laws of the European Union applicable to the Firm to store the Personal Data.

9.8 The Firm shall permit Revenue, the Office of the Data Protection Commission or other supervisory authority for data protection in Ireland, and/or their nominee to conduct audits and or inspections of the Firm’s facilities, and to have access to all data protection, confidentiality and security procedures, data equipment, mechanisms, documentation, databases, archives, data storage devices, electronic communications-and storage systems used by the Firm in any way for the provision of the Services. The Firm shall comply with all reasonable directions of Revenue arising out of any such inspection, audit or review.

9.9 The Firm shall fully comply with and implement policies which are communicated or notified to the Firm by Revenue from time to time.

9.10 The Firm shall maintain complete and accurate records and information to demonstrate its compliance with 9.1 and allow for inspections and contribute to any audits by Revenue or Revenue's designated auditor.

9.11 The Firm shall: -

(1) take all reasonable precautions to preserve the integrity of any Personal Data which it processes and to prevent any corruption or loss of such Personal Data;

(2) ensure that a back-up copy of any and all such Personal Data is made, and this copy is recorded on media from which the data can be reloaded if there is any corruption or loss of the data; and

(3) in such an event and if attributable to any default by the Firm or any Sub-firm, promptly restore the Personal Data at its own expense or, at Revenue's option, reimburse Revenue for any reasonable expenses it incurs in having the Personal Data restored by a third party.

9.12 Revenue consents to the Firm appointing a third-party processor as a third-party processor of Personal Data under this Agreement only where written agreement has been made between the Parties in advance of the appointment.. The Firm confirms that where it has entered or (as the case may be) will enter into a written agreement incorporating terms which are substantially similar to those set out between Revenue and the Firm, the Firm shall remain fully liable for all acts or omissions of any third-party processor so appointed.

9.13 Retention of Personal Data; information must be retained by the Firm, for no longer than is necessary for the purpose of any case assigned by Revenue.

- All electronic and paper files are to be deleted or shredded where the referral is no longer valid, closed or withdrawn and disposed of securely.
- Deletion of electronic and paper files should occur within six years from withdrawal of the referral.
- Revenue must be notified of the destruction of the data when no longer required for the stated purpose.

Notwithstanding the above relevant personal data may be retained by the Firm where it considers it necessary and appropriate for the pursuit of the aim of defending itself against any legal claim, howsoever constituted or arising from the exercise of the Firm's duties for a period of six years from the execution of or withdrawal of a referral.

10. Key Personnel

The Firm undertakes and acknowledges that it is responsible for ensuring that all key personnel as specified in the Submission ("Key Personnel"), assigned by it to provide the Services shall be available for the Term of this Contract. The Firm acknowledges that the Key Personnel are essential to the proper provision of the Services to Revenue. In the event that any of the Key Personnel assigned by the Firm to provide the Services under this Contract becomes unable to provide the Services for whatever reason then, the Firm acknowledges and undertakes that it shall immediately notify Revenue in writing of the inability of any Key Personnel and replace that person with a person of equivalent experience and expertise ("Replacement Personnel"). The Firm shall provide to Revenue such details as Revenue may reasonably require in writing regarding any Replacement

Personnel. Revenue shall have absolute discretion as to the suitability of any proposed Replacement Personnel.

11. Governing Law and Jurisdiction

This contract will be governed by and construed in accordance with the laws of Ireland. Each of the parties hereto submits to the exclusive jurisdiction of the Courts of Ireland.

12. Remedies

A. The Firm shall be liable for and shall indemnify Revenue for and in respect of all and any losses, claims, demands, damages or expenses which Revenue may suffer due to and arising directly as a result of the negligence, act or omission, breach of contract, breach of duty, insolvency, recklessness, bad faith, wilful default or fraud of the Firm, its employees, Subcontractors or agents or any of them or as a result of the Firm's failure to exercise skill, care and diligence as outlined in clauses 1-4. The terms of this clause 12A shall survive termination of this Agreement for any reason.

B. Save in respect of fraud (including fraudulent misrepresentation), personal injury or death or in respect of the Firm's indemnity under clause 13(G), neither Party will be liable for any indirect losses (including loss of profit, loss of revenue, loss of goodwill, indirectly arising damages, costs and expenses) of any kind whatsoever and howsoever arising even if such Party has been advised of their possibility.

C. Should Revenue find itself obliged to order elsewhere in consequence of the failure of the Firm to deliver Services of approved quality, Revenue shall be entitled to recover from the Firm any excess prices which may be paid by Revenue.

D. Except as otherwise expressly provided by this Agreement, all remedies available to either Party for breach of this Agreement are cumulative and may be exercised concurrently or separately, and the exercise of any one remedy shall not be deemed an election of such remedy to the exclusion of other remedies.

E. If for any reason Revenue is dissatisfied with the performance of the Firm, a sum may be withheld from any payment otherwise due calculated as follows:

(“the Retention Amount”) which Retention Amount shall not at any given time exceed 20 per cent of the Charges. In such event Revenue shall identify the particular Services with which it is dissatisfied together with the reasons for such dissatisfaction.

Payment of the Retention Amount will be made upon replacement and/or remedy of the said Services as identified by Revenue or resolution of outstanding queries. Revenue shall hold the Retention Amount on behalf of the Firm but without any obligation to invest. The terms of this clause 12E shall be without prejudice to and not be in substitution for any remedy of Revenue under this Agreement.

F. Time of delivery shall be of the essence and if the Firm fails to deliver the Services within the time period promised or specified in the Specification, Revenue may by notice in writing to the Firm's Contact release itself from any obligation to accept and pay for the Services and / or terminate this Agreement in either case without prejudice to any other rights and remedies of Revenue.

13. Intellectual Property

A. Intellectual Property Rights ("IPR") means all patents and patent rights, trademarks and trademark rights, trade names and trade name rights, service marks and service mark rights, service names and service name rights, brand names, copyrights and copyright rights, trade dress, business and product names, logos, slogans, trade secrets, industrial models, utility models, design models, designs, rights in confidential information, know-how, rights in the nature of unfair competition rights and rights to sue for passing off, and all pending applications for and registrations of patents, trademarks, service marks, and copyrights together with all connected and similar or analogous rights in any country or jurisdiction for the full term thereof.

B. Pre-existing IPR means all IPR existing prior to the date of this Agreement and all IPR in any materials, acquired or developed by or for the Firm or Revenue independently of this Agreement, and any IPR in the Firm's standard hardware and software products or modifications or updates to such products.

C. All IPR title and interest in all reports, data manuals and other materials (other than software) (including without limitation all and any audio or audio-visual recordings, transcripts, books, papers, records, notes, illustrations, photographs, diagrams) produced for the purposes of this Agreement (collectively "the Materials") (or any part or parts thereof) shall vest in Revenue and the Firm so acknowledges and confirms. For the avoidance of doubt the Firm hereby assigns all Intellectual Property Rights, title and interest in the Materials (including by way of present assignment of future copyright) to the extent that any such Intellectual Property Rights title or interest may be deemed by law to reside in it in the Materials to Revenue absolutely.

D. Revenue grants to the Firm a royalty-free non-exclusive licence to use Revenue's Pre-existing IPR for the Term to the extent necessary to enable the Firm to fulfil its obligations under this Agreement. Save as expressly set out in this clause 6 all Pre-

Existing IPR shall remain the sole property of the party who owned, acquired or developed such intellectual property.

E. The Firm shall waive or procure a waiver of any moral rights subsisting in copyright produced under or in performance of this Agreement.

F. Nothing in this Agreement shall prohibit or be deemed to prohibit the Firm from providing Services similar to the Service to any party other than the Parties hereto. In no event shall the Firm be precluded from independently developing for itself, or for others, materials which are competitive with, or similar to, the Service and to use its general knowledge, skills and experience, and any ideas, concepts, know-how, formats, templates, methodologies and techniques that are acquired or used in the course of providing the Services.

G. The Firm shall ensure that all and any necessary consents and licences for any software, instrument, modality or methodology are obtained and in place before use for the purposes of this Agreement (to include but not be limited to ensuring that Revenue shall be vested with all necessary rights so as to enable Revenue to enjoy the benefit of the for its business purposes). The Firm hereby indemnifies Revenue and shall keep and hold Revenue harmless from and in respect of all and any losses (whether direct, indirect or consequential) liability, damages, claims, costs or expenses which arise by reason of any breach of third party Intellectual Property Rights in so far as any such rights are used for the purposes of this Agreement.

At the request of Revenue for and in respect of any such breach, the Firm shall at its expense and option:

(i) procure the necessary rights for Revenue to continue use;

(ii) replace the relevant deliverable with a non-infringing equivalent;

(iii) replace the relevant deliverable to make it non-infringing while giving equivalent performance; or

(iv) if the Firm cannot obtain the remedies in (i), (ii) or (iii) above, it may direct the return of the deliverable and refund to Revenue Charges paid for such deliverable less a reasonable amount for Revenue's use of the deliverable up to the time of return, provided such reasonable amount is due to the owner of the said deliverable, TOGETHER with all losses (whether direct, indirect or consequential) thereby accruing to Revenue as a result of the breach.

H. Upon the termination of this Agreement for whatever reason, the Firm shall immediately deliver up to Revenue all the Materials prepared up to the date of termination. The provisions of this clause 6 will survive the expiration or termination of this Agreement for any reason.

14. Media

No media releases, public announcements or public disclosures relating to this Agreement or its subject matter, including but not limited to promotional or marketing material, shall be made by the Firm without the prior written consent of Revenue.

15. Registrable Interests and Corrupt Gifts

A. Any registrable interest involving the Firm (and any Subcontractor or agent as the case may be) and Revenue, the Ceann Comhairle (Speaker), or any member of the Government, or any member of the Oireachtas, or their relatives must be fully disclosed to Revenue immediately upon such information becoming known to the Firm (Subcontractor or agent as the case may be) and the Firm shall comply with Revenue's directions in respect thereof, to the satisfaction of Revenue. In the event of such disclosure, Revenue shall have the right (in addition to any other rights which it has at law) to terminate this Agreement immediately and without liability for compensation or damages. The terms "registrable interest" and "relative" shall be interpreted as per section 2 of the Ethics in Public Office Act, 1995 (as amended) a copy of which is available on request.

B. The Firm shall not offer or agree to give any public servant or civil servant any gift or consideration or commission of any kind as an inducement or reward for doing or forbearing to do or for having done or forborne to do any action in relation to the obtaining or execution of this or any other public contract. Any breach of this clause 15B or the commission of any offence by the Firm, any Subcontractor, agent or employee under the Prevention of Corruption Acts, 1889 to 2005 shall entitle Revenue to terminate this Agreement immediately and without liability for compensation or damages and to recover the amount of any loss resulting from such cancellation, including but not limited to recovery from the Firm of the amount or value of any such gift, consideration or commission.

SIGNED:

For and on behalf of Revenue: ____________________
Authorised Signatory

Date: ____________

For and on behalf of the Firm: _______________________
Authorised Signatory

Date: ____________

SCHEDULE A: PROCEDURES AND PROTOCOL

This document shall be read and shall have effect in conjunction with the contract to which it is appended.

A. Allocation of Cases

1. The allocation of referrals to each Firm of solicitors appointed will be in accordance with the Rotation Mechanism.

2. The Revenue Solicitor's Office shall have discretion to decide to act in any case and may decide to take over any case if it appears to be in the best interests of Revenue. The Collector-General reserves the right to allocate individual cases other than in accordance with paragraph 1 above.

3. Revenue will take no active steps to collect for a tax period that is with the Firm for enforcement action. If the taxpayer makes a payment to the Collector General, the information shall be made available promptly to the Firm, and if the taxpayer seeks to enter into negotiations with Revenue with a view to arranging for payment, the taxpayer shall be referred to the Firm in the first instance.

B. Referrals

1. Details of the referrals will be sent to the solicitors via the Revenue File Transfer System (RFTS).

2. On receipt of a referral from Revenue, the Firm shall immediately issue a letter demanding payment of the tax and interest due. The letter should include a statement that the taxpayer will be charged the full cost of legal proceedings if payment is not made within a stated period of time.

3. Where the taxpayer does not respond to this letter or where the response is deemed inadequate by Revenue in accordance with section D hereunder, the Firm shall proceed to prepare, issue and serve proceedings in the appropriate Court. All documentation required by the Courts will be prepared by the Firm including the Certificates and Affidavits of debt that must be referred to the caseworker for signature by the appropriate Revenue official.

4. Where the taxpayer does not respond to the summons or where the response is deemed inadequate by Revenue in accordance with section D hereunder, the Firm shall proceed to obtain judgment and shall notify the taxpayer as soon as this has been obtained.

5. Where the taxpayer enters an appearance or defence, the Firm shall make the appropriate responses, prepare for and attend the appropriate hearings and proceed to obtain Judgment as soon as liberty to obtain same has been given by the Courts.

6. Where the taxpayer has not responded to the letter confirming judgment or where the response is deemed inadequate in accordance with section D hereunder, the Firm shall make a recommendation to the caseworker on the most suitable option, having regard to the financial circumstances of the taxpayer, the trading status, and whether the cost of further action is likely to exceed the return. Revenue reserves the right to choose a course of action other than that recommended and, in any event, shall communicate a decision to the Firm within one month of receipt of the recommendation.

7. The Firm shall have the responsibility of checking the Revenue Enforcement Service (RES) system regularly to ensure that it is fully informed of all changes in the debt. If the Firm needs to check any details of the debt that are not available on the RES system, the caseworker shall respond as soon as possible to requests for information.

C. Withdrawals

1. Without prejudice to the right of Revenue to withdraw referrals at any time, referrals may be withdrawn where: -
   - the referral has issued in error or where payment crossed in post, (up to 3 days from date of issue);
   - the Revenue Solicitor decides to take over a case;
   - the caseworker, in consultation with EMU, considers that insufficient progress has been made with the referral;
   - a preferred means of effecting collection (including but not confined to attachment) becomes available, the use of which might prejudice the proceedings; **or**
   - Revenue deems that there may be a conflict of interest in relation to the handling of a referral by the Firm.

2. In the event of a withdrawal where the case has been brought to the Enforcement stage and advised to Revenue, the Firm shall be entitled to remuneration as set in the contract for work done up to the point of withdrawal but shall not be entitled to commission on payments subsequently received. All withdrawal applications must be claimed in the month following the withdrawal.

3. Revenue shall notify the Firm, using the Solicitor Enforcement Referral system, immediately a decision to withdraw is made. The Firm shall then cease all actions in the case and report the referral as having been withdrawn in the monthly report to the Collector-General.

D. Correspondence

1. All correspondence received from the taxpayer in connection with the proceedings shall be dealt with by the Firm in accordance with the following guidelines:

- Claims that the taxpayer has paid the tax can be verified from the information shown on the RES system or by the referring caseworker.
- Claims by the taxpayer that he or she has submitted VAT repayment claims, RCT (Relevant Contracts Tax) or PSWT (Public Sector Withholding Tax) claims to cover the tax outstanding should be verified with the caseworker.
- Where the taxpayer is unable to pay the amount due in one lump sum, the Firm is authorised to enter into a phased payment arrangement with the taxpayer unless instructed otherwise. Any such arrangement must adhere to the Phased Payment Guideline currently in force in the Collector-General's Office. Where exceptionally the arrangement takes the form of lodgement of post-dated cheques with the Firm, each cheque should be made payable to the Collector-General. If the Firm is of the view that the Guidelines are inappropriate to a particular case, alternative terms may be agreed subject to the prior agreement of the referring caseworker. The caseworker shall respond within 48 hours to a request for approval of a special phased payment arrangement.
- Where the correspondence is such that the Firm comes to the conclusion that the taxpayer is unable to pay the outstanding liability, details of the case together with the Firm's recommendation and reasons for the recommendation should be reported to Revenue.

E. Communications

1. Information on the referral will normally be transmitted electronically to the Firm by Revenue. Notification of changes to the taxpayer's liability, including payments, will be updated to RES and the Firms will be responsible for ensuring that they confirm the position on RES prior to taking action in a case.
2. The Firm shall update the Solicitor Enforcement Referral system, in relation to Outcomes and Stages to notify Revenue of progress in relation to a case. All fields shall be completed i.e. Court Fees, Commission Paid, Outlays, Recovered Costs and Notes.
3. All recommendations in relation to proposed action in a case should be communicated by the Firm to the caseworker via the Revenue secure group email account.
4. The Firm shall maintain a database of all referrals referred and shall allow Revenue access to information on the database as and when required.

F. Payments

1. The Firm shall open and maintain a bank account for the benefit of the Collector-General. All amounts collected by the Firm on behalf of the Collector-General should be lodged to this account. The Collector-General shall provide the Firm with a mandate allowing cheques made payable to him or to Revenue to be lodged in this account. The Firm will ensure that details of each payment received by the Firm are updated to the Solicitor Enforcement Referral System on a daily basis. Full details of each payment received by the Firms will be electronically transmitted to Revenue on the 15th working day after it has been initially recorded on the Solicitor Enforcement Referral System.

2. The Collector-General reserves the right to audit/monitor any aspect of solicitor activity as it affects the collection, retention or transmission of tax monies, and may if he considers it appropriate use the services of a third party for this purpose.

3(a). The Firm shall submit a statement to the Collector-General each month setting out total payments received by the Firm (Statement A) and total payments received by Revenue (Statement B) within the preceding calendar month and attributing the total payments to tax, interest, recoverable outlay paid, and scale fees. The statement shall also detail the fees and commission due to the Firm by reference to work done and payments received Commission will only be calculated at the stage updated on the Revenue system at time of claim.

3(b) A separate Invoice will be required when complex work is involved.

Prior approval relating to complex fees must be sought and approved in advance by EMU. The Firm will need to outline the complexity of the case and estimated costs. Please also note that where a Senior/Partner category of personnel is employed upon a task, the rate that must be applied is not the rate of the Senior/Partner category type but rather that rate commensurate with the task.

This Invoice should be submitted on a monthly basis, in the month following the work being carried out, and should be supported by a time sheet showing the customer name, number and date of referral, the name and status held within the Firm of the person performing the work, details of work performed, date performed, and the time involved, including supporting documentation/explanation of the complexity. Revenue will verify the tax clearance status of the Firm online on receipt of every invoice. Revenue shall raise any queries on the Invoice and shall pay any amounts of remuneration due within one month of receipt of the statement. The Firm will finalise any queries raised by Revenue within five working days.

4. Where a phased payment arrangement has been made between the Firm and the taxpayer, the Firm is responsible for monitoring the adherence of the taxpayer to the agreed payment schedule. The requirement on the Firm to seek instructions in the event of default shall be governed by the procedures set out at B above. The terms of remuneration in the contract shall apply to phased payment arrangements as follows: -

- At the point of agreeing a phased payment arrangement, the recoverable outlay and scale fees should normally be obtained in full from the taxpayer. The excess of contract remuneration over the amount received by the Firm shall be charged to Revenue in proportion to the instalments, as they are received.

- If a phased payment arrangement is agreed without payment of full recoverable outlay and scale fees in one sum, the recoverable outlay and scale fees shall be charged to the final instalment.
- In the event of default on a phased payment arrangement and failure to rectify such default within a month, a balancing statement shall be prepared and submitted with the next monthly statement following.
- Where a phased payment arrangement continues beyond the termination of the contract, the management of the arrangement shall be transferred to Revenue on the date of termination, and no further remuneration shall accrue to the Firm.

5. Where the total amount received from the taxpayer is less than the total amount of the referral together with recoverable outlay and scale fees, the Firm shall seek Revenue approval before accepting the lesser amount. In seeking approval, the Firm shall advise Revenue of the prospect of recovering the balance due having regard to the financial circumstances of the taxpayer, his trading status and whether the cost of further enforcement action is likely to exceed the return.
6. Revenue shall notify the Firm, by means of RES, of all payments received in respect of referrals with the Firm. The Firm shall take any further action necessary, depending on the amount of the payment, in accordance with the instructions set out in the Procedures and Protocol.

G. Reporting on Referrals

The Firm shall submit to the Collector-General a monthly Invoice with the statement described at F.3(a) above. The Invoice shall contain details of Statement A & B, Outlays subject to VAT/PSWT/neither, Fees, Costs Recovered, Withdrawal Fees and confirmation of daily payments. The Invoice should be emailed to cgenforcementmanagementunitgroup@revenue.ie between the 23rd and 25th of the following month. The statement shall contain for each referral in which action has been taken or payment received: -

⇒ ***Payments***
- Name of taxpayer
- Tax registration number
- Tax type (i.e. VAT, Income Tax etc.)
- Tax period (i.e. year, month etc.)

- Payment type (i.e. tax, interest,)
- Amount of payment
- Date of payment
- Whether payment is full or partial;
- Stage of collection proceedings at which payment received (i.e. warning letter, judgement etc.)
- Commission claimed
- Details of recovered costs

⇒ ***Confirmation of Daily Payments to Revenue***

- Total amount authorised for deduction per day/month
- Number of cases involved in the daily deduction per day/month
- Number of payments authorised in month i.e. normally 1 payment per day

Revenue may amend the reporting requirements from time to time by providing the Firms with one months' notice in writing.

H. Counsel

1. On or before the 31st January in the first year of the contract, the Firm will forward the names of the proposed panel of counsel that it may instruct in the performance of the Contract to Revenue for approval. The panel should not be less than three junior and three senior counsel. The Firm will also notify Revenue of any subsequent proposed changes(s) to the panel.

I. Liaison

1. The officer with overall responsibility for liaison between Revenue and the Firm shall be the Assistant Principal Officer, Enforcement Management Unit, Collector-General's Division, Sarsfield House, Limerick (Contact details to be forwarded to each Firm). Queries on individual cases will be dealt with by the relevant caseworkers.

SCHEDULE B: DATA PROTECTION

[complete when completing the contract]

Processing, Personal Data and Data Subjects

1. **Processing by the Contractor**

   1.1 Subject matter of processing
   1.2 Nature of processing
   1.3 Purpose of processing
   1.4 Duration of the processing

2. **Types of personal data**

3. **Categories of data subject**

Appendix 6 – Confidentiality Agreement

THIS AGREEMENT is made on the [date] day of [month] 20 [year] BETWEEN:

The Office of the Revenue Commissioners of Dublin Castle, Dublin 2 (hereinafter called "Revenue") of the one part;

and

[Name of Firm] of [address] (hereinafter called "the Firm") of the other part.

WHEREAS

A. By Request for Tenders dated [insert date] entitled [insert title] (the "RFT") Revenue invited tenders ("Tenders") for the provision of the Services described in Appendix 1 to the RFT (the "Services") ("the Competition"). The Firm submitted a response to the RFT dated the [insert date of Tender].

The Firm has been identified as one of the preferred bidders in the Competition.

B. For the purposes of the Competition and any subsequent contract awarded thereunder (if any) ("the Contract"), certain confidential information as defined at clause 2 of this Agreement, will be furnished to the Firm. The Confidential Information is confidential to Revenue.

NOW IT IS HEREBY AGREED in consideration of the sum of €2.00 (the receipt of which is hereby acknowledged by the Firm) as follows:

1. The Firm acknowledges that Confidential Information may be provided to them by Revenue and that each item of Confidential Information shall be governed by the terms of this Agreement.

2. For the purposes of this Agreement "Confidential Information" means:

   2.1 unless specified in writing to the contrary by Revenue all and any information (whether in documentary form, oral, electronic, audio-visual, audio-recorded or otherwise including any copy or copies thereof and whether scientific, commercial, financial, technical, operational or otherwise) relating to Revenue, the provision of Services under the Contract and all and any information supplied or made available to the Firm (to include employees, agents, Subcontractors and other suppliers) for the purposes of the Contract(s) including personal data within the meaning of the Data Protection Laws; and

   2.2 any and all information which has been derived or obtained from information described in sub-paragraph 2.1.

3. For the purposes of this Agreement "Data Protection Laws" means all applicable national and EU data protection laws, regulations and guidelines, including but not limited to Section 851A of the Taxes Consolidation Act, 1997, Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and

on the free movement of such data, and repealing Directive 95/46/EC (the "General Data Protection Regulation"), and any guidelines and codes of practice issued by the Office of the Data Protection Commissioner or other supervisory authority for data protection in Ireland from time to time.

4. Save as may be required by law, the Firm agrees in respect of the Confidential Information:

4.1 to treat such Confidential Information as confidential and to take all necessary steps to ensure that such confidentiality is maintained;

4.2 not, without the prior written consent of Revenue, to communicate or disclose any part of such Confidential Information to any person except:

i to those employees, agents, Subcontractors and other suppliers on a need to know basis; and/or

ii to the Firm's auditors, professional advisers and any other persons or bodies having a legal right or duty to have access to or knowledge of the Confidential Information in connection with the business of the Firm

PROVIDED ALWAYS that the Firm shall ensure that all such persons and bodies are made aware, prior to disclosure, of the confidential nature of the Confidential Information and that they owe a duty of confidence to Revenue; and shall use all reasonable endeavours to ensure that such persons and bodies comply with the provisions of this Agreement.

5. The obligations in this Agreement will not apply to any Confidential Information:

i in the Firm's possession (with full right to disclose) before receiving it from Revenue; or

ii which is or becomes public knowledge other than by breach of this clause; or

iii is independently developed by the Firm without access to or use of the Confidential Information; or

iv is lawfully received from a third party (with full right to disclose).

6. The Firm undertakes:

6.1 to comply with all directions of Revenue with regard to the use and application of all and any Confidential Information or data (including personal data as defined in the Data Protection Laws);

6.2 to comply with all directions as to local security arrangements deemed reasonably necessary by Revenue including, if required, completion of documentation under the Official Secrets Act 1963 and comply with any vetting requirements of Revenue including by police authorities;

6.3 upon termination of the Competition (or the Contract) for whatever reason to furnish to Revenue all Confidential Information or at the written direction of Revenue to destroy in a secure manner all (or such part or parts thereof as may be identified by Revenue) Confidential Information in its possession and shall erase any Confidential Information held by the Firm in electronic form. The Firm will upon request furnish a certificate to that effect should Revenue so request in writing. For the avoidance of doubt "document" includes documents stored on a computer storage medium and data in digital form whether legible or not.

7. The Firm shall not obtain any proprietary interest or any other interest whatsoever in the Confidential Information furnished to them by Revenue and the Firm so acknowledges and confirms.

8. The Firm shall, in the performance of the Contract, access only such hardware, software, infrastructure, or any part of the databases, data or ICT system(s) of Revenue as may be necessary for the purposes of the Competition (and obligations thereunder or arising therefrom) and only as directed by Revenue and in the manner agreed in writing between the Parties.

9. The Firm agrees that this Agreement will continue in force notwithstanding any court order relating to the Competition or termination of the Contract (if awarded) for any reason.

10. The Firm agrees that this Agreement shall in all aspects be governed by and construed in accordance with the laws of Ireland and the Firm hereby further agrees that the courts of Ireland have exclusive jurisdiction to hear and determine any disputes arising out of or in connection with this Agreement.

11. A. In this Agreement, the following terms shall have the meanings respectively ascribed to them:

"Data Controller" has the meaning given under the Data Protection Laws;

"Data Processor" has the meaning given under the Data Protection Laws;

"Data Subject" has the meaning given under the Data Protection Laws;

"Data Subject Access Request" means a request made by a Data Subject in accordance with rights granted under the Data Protection Laws to access his or her Personal Data;

"Personal Data" has the meaning given under Data Protection Laws;

"Processing" has the meaning given under the Data Protection Laws;

B. The Firm shall comply with all applicable requirements of the Data Protection Laws.

C. The Parties acknowledge that for the purposes of the Data Protection Laws, Revenue is the Data Controller and the Firm is the Data Processor in respect of Data which is Personal Data. Schedule A sets out the scope, nature and purpose of Processing by the Firm, the duration of the Processing and the types of Personal Data and categories of Data Subject.

D. Without prejudice to 11(B), the Firm shall, in relation to any Personal Data processed in connection with the performance by the Firm of its obligations under the Contract:

(1) process that Personal Data only on the written instructions of Revenue;

(2) ensure that it has in place appropriate technical and organisational measures, reviewed and approved by Revenue, to protect against unauthorised or unlawful processing of Personal Data and against accidental loss or destruction of, or damage to, Personal Data, appropriate to the harm that might result from the unauthorised or unlawful processing or accidental loss, destruction or damage and the nature of the data to be protected, having regard to the state of technological development and the cost of implementing any measures (those measures may include, where appropriate, pseudonymising and encrypting Personal Data, ensuring confidentiality, integrity, availability and resilience of its systems and services, ensuring that availability of and access to Personal Data can be restored in a timely manner after an incident, and regularly assessing and evaluating the effectiveness of the technical and organisational measures adopted by it);

(3) ensure that all personnel who have access to and/or process Personal Data are obliged to keep the Personal Data confidential;

(4) not transfer any Personal Data outside of the European Economic Area unless the prior written consent of Revenue has been obtained and the following conditions are fulfilled;

i. appropriate safeguards are in place in relation to the transfer, to ensure that Personal Data is adequately protected in accordance with Chapter V of Regulation 2016/679 (General Data Protection Regulation);

ii. the data subject has enforceable rights and effective legal remedies;

iii. The Firm complies with its obligations under the Data Protection Laws by providing an adequate level of protection to any Personal Data that is transferred; and

iv. The Firm complies with reasonable instructions notified to it in advance by Revenue with respect to the processing of the Personal Data;

E. The Firm shall promptly notify Revenue if it receives a Data Subject Access Request to have access to any Personal Data or any other complaint, correspondence, notice, request any order of the Court or request of any regulatory or government body relating to Revenue’s obligations under the Data Protection Laws and provide full co-operation and assistance to Revenue in relation to any such complaint, order or request (including, without limitation, by allowing Data Subjects to have access to their data).

F. The Firm shall immediately report in writing to Revenue any data compromise involving Personal Data, or any circumstances that could have resulted in unauthorised access to or disclosure of Personal Data.

G. The Firm shall assist Revenue in ensuring compliance with its obligations under the Data Protection Laws with respect to security, impact assessments and consultations with supervisory authorities and regulators.

H. The Firm shall at the written direction of Revenue, amend, delete or return Personal Data and copies thereof to Revenue on termination of this Agreement unless the Firm is required by the laws of any member of the European Union or by the laws of the European Union applicable to the Firm to store the Personal Data.

I. The Firm shall permit Revenue, the Office of the Data Protection Commissioner or other supervisory authority for data protection in Ireland, and / or their nominee to conduct audits and or inspections of the Firm's facilities, and to have access to all data protection, confidentiality and security procedures, data equipment, mechanisms, documentation, databases, archives, data storage devices, electronic communications and storage systems used by the Firm in any way for the provision of the services. The Firm shall comply with all reasonable directions of Revenue arising out of any such inspection, audit or review.

J. The Firm shall fully comply with and implement policies which are communicated or notified to the Firm by Revenue from time to time.

K. The Firm shall maintain complete and accurate records and information to demonstrate its compliance with clause 11(B) and allow for inspections and contribute to any audits by Revenue or Revenue's designated auditor.

L. The Firm shall: -

1. take all reasonable precautions to preserve the integrity of any Personal Data which it processes and to prevent any corruption or loss of such Personal Data;
2. ensure that a back-up copy of any and all such Personal Data is made, and this copy is recorded on media from which the data can be reloaded if there is any corruption or loss of the data; and
3. in such an event and if attributable to any default by the Firm or any Sub-firm, promptly restore the Personal Data at its own expense or, at Revenue's option, reimburse Revenue for any reasonable expenses it incurs in having the Personal Data restored by a third party.

M. Revenue consents to the Firm appointing a third-party processor as a third-party processor of Personal Data under this Agreement only where written agreement has been made between the Parties in advance of the appointment. The Firm confirms that where it has entered or (as the case may be) will enter into a written agreement incorporating terms which are substantially similar to those set out in this clause 11 as between Revenue and the Firm, the Firm shall remain fully liable for all acts or omissions of any third-party processor appointed by it pursuant to this clause 11.

N. Retention of Personal Data; information must be retained by the Firm, for no longer than is necessary for the purpose of any case assigned by Revenue.

- All electronic and paper files are to be deleted or shredded where the referral is no longer valid, closed or withdrawn and disposed of securely.
- Deletion of electronic and paper files should occur within six years from withdrawal of the referral.
- Revenue must be notified of the destruction of the data when no longer required for the stated purpose.

Notwithstanding the above, relevant personal data may be retained by the Firm where it considers it necessary and appropriate for the pursuit of the aim of defending itself against any legal claim, howsoever constituted or arising from the exercise of the Firm's duties for a period of six years from the execution of or withdrawal of a referral.

O. Save for clauses 11B, 11C, 11D (4) and 11E, all the obligations on the Firm in this clause 11 relating to the processing of Personal Data shall apply to the processing of all Confidential Information.

SIGNED for and on behalf of Revenue ___________________________ (being a duly authorised officer)	SIGNED for and on behalf of the Firm ______________________________
Witness	Witness

Schedule A to the Confidentiality Agreement: Data Protection

[complete when completing the confidentiality agreement]

Processing, Personal Data and Data Subjects

1. **Processing by the Firm**

   1.1 Subject matter of processing

   1.2 Nature of processing

   1.3 Purpose of processing

   1.4 Duration of the processing

2. **Types of personal data**

3. **Categories of data subject**