



Request for Tenders for USA Tax and Transatlantic Policy Advisory Services

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Etenders RFT ID	
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Closing Date for Queries	Monday, 10 August 2026 12.00 hours Irish Time
Closing Date / Time for receipt of Tenders	Monday, 31 August 2026 12.00 hours Irish Time

Please note that all information relating to this tender competition, including clarifications and changes, will be published on the Irish Government Procurement Opportunities Portal (www.etenders.gov.ie) only. Registration is free of charge and there is no charge for documents. IDA Ireland will not accept responsibility for information relayed (or not relayed) via third parties.

Disclaimer

This Request for Tenders (**RFT**) document and any accompanying documents (**Documents**) are issued for information only and do not constitute, and shall not be interpreted as, an offer for sale, prospectus, or the basis of a Contract. No Contractual rights in relation to IDA Ireland will exist unless and until a Contract has been executed by or on behalf of IDA Ireland.

Tenderers are recommended to read the Document(s) thoroughly and are advised to follow the instructions outlined in the Documents prior to submitting their Tender. These may comprise the RFT; Instructions to Tenders; any clarifications issued by IDA Ireland; Contract and/or Tender Response Document. The Documents are to be taken as mutually explanatory of each other if possible. If there is an inconsistency between the Documents, they take precedence as per the order set out above. Failure to comply with the requirements of the Documents may, at the discretion of IDA Ireland, disqualify the Tenderer.

While all reasonable steps have been taken to ensure that the information set out in the Documents is accurate and up to date, no representation or warranty, express or implied, is or will be made or given in relation to the accuracy or the completeness of any information contained in the Documents or otherwise provided by or on behalf of IDA Ireland (in writing or otherwise) to any interested party or its advisers. No responsibility or liability for any loss or damage arising as a result of reliance on these Documents, or for the information contained in these Documents or for any omission, is or will be accepted by IDA Ireland or by any of its officers, employees, agents, or professional advisers. No officer, employee, agent, or professional adviser of IDA Ireland has any authority to give or make any representation or warranty, express or implied, in relation to the Documents. IDA Ireland's officers, employees, agents, and professional advisers expressly disclaim any and all liability arising out of the Documents and any errors or omissions in the Documents.

IDA Ireland does not bind itself to accept the lowest priced or any Tender. Nothing in the Documents is, nor shall be relied upon as, a promise or representation as to IDA Ireland's ultimate decision in relation to the award of a Contract. However, IDA Ireland reserves the right to take such steps as it considers appropriate, including (but not limited to):

- cancelling this Competition at any time prior to a formal written Contract being executed by or on behalf of IDA Ireland;
- Not furnishing a Tenderer with additional information;
- Not inviting a Tenderer to proceed further with the Competition;
- Rejecting any, or all, of the Tenders;
- Changing the basis of, or the procedures (including the timetable) relating to the Competition.
- To accept any part, or all, of any Tender or Tenders at its sole discretion.

IMPORTANT NOTES

Any suggestions or request for changes to the Request for Tenders documents or the Terms and Conditions accompanying the Request for Tenders must be made during the time allowed for queries (see sections 1.4 and 2.7 of the RFT).

Any suggestions/requests submitted in your company's Tender cannot be considered at that stage of the process. Furthermore, any assumptions or statements submitted with the Tender may disqualify the Tender resulting in its elimination from the Competition (see section 4.1 of the RFT).

For the avoidance of doubt IDA Ireland will not enter into discussions regarding any Agreement Terms and Conditions with any preferred tenderer. As per government public procurement guidelines post tender negotiations of any kind cannot take place where an Open procurement procedure is used.

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1 INTRODUCTION

1.1 IDA Ireland

IDA Ireland is the Irish Government's investment promotion agency, responsible for attracting inward foreign direct investment (FDI) to support economic development and job creation in Ireland. Operating under the remit of the Irish Government's Department for Enterprise, Trade, and Employment, IDA Ireland engages directly with global companies, encouraging investment and expansion of global operations in Ireland through a range of supports and financial incentives.

Established in 1949, IDA Ireland now supports a portfolio of over 1,800 client companies. Collectively, these companies directly employ more than 300,000 people (approximately 10% of the national workforce). IDA clients operate across all major industry sectors, including Technology; Consumer Products and Services; Pharmaceuticals; Medical Devices; Financial Services; and Industrial Manufacturing and Engineering. In addition, client activities in Ireland span the full value chain, from research and development (R&D), design, and engineering to go-to-market functions, distribution, supply chain management, manufacturing, and support services.

IDA Ireland employs over 400 staff globally, across offices in Ireland and 18 global locations. These include 8 locations in the United States, including our North American headquarters in New York, alongside Atlanta, Austin, Boston, Chicago, Palo Alto, and Los Angeles. The United States is Ireland's most important source market for FDI, accounting for a significant share of FDI-related employment in Ireland.

IDA Ireland's strategic remit is to win FDI and see the benefits flow as widely as possible in economic terms throughout Ireland.

IDA Ireland is a globally leading Investment Promotion and Development Agency (**IPDA**) with national responsibility for the attraction and development of FDI in Ireland.

IDA Ireland has client engagements across all geographies attracting client companies to Ireland from the US, Europe, and Asia.

IDA Ireland continues to attract FDI investors to establish operations in Ireland and these client companies require ease of access to all major international markets.

IDA Ireland is a semi-autonomous State agency with its own Board. It has a reporting responsibility to the Minister for Enterprise, Trade and Employment.

IDA Ireland's head office is located at Three Park Place, Hatch Street Upper, Dublin 2. IDA Ireland also has a number of regional and overseas offices.

Further information on IDA Ireland may be obtained at:

- [IDA Ireland's webpage](#)
- [IDA Ireland's current strategy](#)
- [IDA Ireland's Annual Report 2025](#)

1.2 This Competition

1.2.1 This RFT has been prepared for the purpose of providing certain information to economic

operators ("**Tenderers**") interested in participating in this public procurement competition (the "**Competition**") for the Services described herein to be provided to IDA Ireland. IDA Ireland is the contracting authority for this Competition.

1.2.2 IDA Ireland is availing of the open procedure under Directive 2014/24/EU, as transposed into Irish law by the European Communities (Award of Public Authorities' Contracts) Regulations, 2016 (Statutory Instrument 284 of 2016) (the "**Regulations**").

1.2.3 IDA Ireland intends to award a contract (the "**Contract**") for [US Tax and Transatlantic Policy Advisory Services and invites tenders ("**Tenders**") from Tenderers for the provision of the services as more particularly described in Section 3 of this RFT (the "**Services**").

1.2.4 Tenders must be submitted in line with the instructions set out in Section 2 of this RFT and in particular with the requirements set out in Section 4.1 ("**Completeness and Compliance**").

1.2.5 Tenders which are not eliminated for non-compliance will be assessed in line with the procedures set out in Section 4 of this RFT with the objective of identifying the Tenderer for contract award (the "**Successful Tenderer**").

1.2.6 IDA Ireland reserves the right to take such steps as it considers appropriate in the Competition, including but not limited to: changing the basis of, or the procedures (including any timetable) relating to the Competition; rejecting any, or all, of the Tenders; abandoning the Competition (or any part of it) at any time prior to a formal written contract being executed by and on behalf of IDA Ireland; or procuring the Services by alternative means.

1.2.7 IDA Ireland reserves the right to amend these documents and any information contained herein. Any such changes shall be notified via the messaging facility on etenders.

1.2.8 Should IDA Ireland deem that the tender responses received do not meet its requirements in its entirety, it reserves the right not to award the Contract to any one tenderer and has sole discretion to enter into discussions regarding potential partnerships/collaboration between parties.

1.2.9 The IDA 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 their obligation to comply therewith.

1.3 Duration of the Contract

Any Contract that may result from this Competition (the "**Contract**") will be awarded for a duration of **two (2) years**] (the "**Initial Contract Term**").

IDA Ireland reserves the right to extend the Initial Contract for a period or periods of up to twelve (12) months with a maximum of one (1) such extensions (each the "**Extended Contract Term**") up to a maximum duration of **three (3) years**] on the same terms and conditions, subject to IDA Ireland's obligations at law. The Initial Contract Term and the Extended Contract Term(s) shall together constitute the "**Contract Term**".

1.4 Form of Contract

Award of the Contract will be conditional upon acceptance of IDA Ireland's Terms and Conditions as set out in Appendix 3, in addition to the tender documents and any addenda issued by IDA Ireland to the original RFT.

Tenderers are required to review these Terms and Conditions and indicate their acceptance thereof as part of their tender submission.

No other terms and conditions shall be proposed by the Tenderer. Tenderers may not submit mark ups of the Terms and Conditions with their Tender.

Any issues which a Tenderer may have with the proposed Contract must be raised by way of Tender query (in accordance with section 2.7 of the RFT) prior to the deadline for queries. IDA Ireland may issue an updated version of the Terms and Conditions to all Tenderers to reflect any updated position arising from any such queries (but for the avoidance of doubt IDA Ireland is not obliged to make any amendments to the Contract arising from such queries).

For the avoidance of doubt IDA Ireland will not be in a position to subsequently discuss any proposed amendments to the Terms and Conditions during the tender evaluation process and/or at Contract award stage.

IDA Ireland will consider the Successful Tenderer to be the prime contractor and the sole point of contact with regard to contractual matters. The Successful Tenderer will assume sole responsibility for the delivery of the Services offered in its Tender whether or not withstanding any sub-contracting.

No contractual agreement will come into existence until the Contract, incorporating the terms and conditions of this RFT and its Schedules and/or Appendices, has been duly executed by IDA Ireland and the Successful Tenderer and exchanged.

1.5 Award to Runner Up

If, for any reason, it is not possible to award the Contract to the designated Successful Tenderer emerging from this Competition, IDA Ireland reserves the right to (but is not obliged to) award the Contract to the next highest scoring Tenderer at any time during the Tender Validity Period. This shall be without prejudice to the right of IDA Ireland to cancel this Competition and/or to initiate a new procurement process at its sole discretion.

If, having awarded the Contract, the Successful Tenderer cannot, for whatever reason, deliver the Services to the satisfaction of IDA Ireland, IDA Ireland reserves the right to terminate the Contract and to (but is not obliged to) award the Contract to the next highest-ranked Tenderer at any time during the Tender Validity Period. This shall be without prejudice to the right of IDA Ireland to cancel the Competition and/or to initiate a new contract award procedure at its sole discretion.

1.6 Confidentiality

The distribution of the Tender documents is for the sole purpose of obtaining offers. The distribution

does not grant permission or licence to use the documents for any other purpose. Tenderers are required to treat the details of all documents supplied in connection with the Tender process, and their participation in same, as **private, and confidential**. Tenderers must not disclose any information about the Tender process to anyone other than those who have a legitimate need to know for the purpose of tendering or as required by law.

1.7 SMEs

IDA Ireland seeks to encourage participation on a fair and equal basis by Small and Medium Enterprises (“SME”s) in this Competition. SMEs that believe the scope of this Competition is beyond their technical or business capacity are encouraged 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 Contract that may result from this Competition and therefore increase their social and economic benefits.

Larger enterprises are also encouraged to consider the practical ways that SMEs can be included in their proposals to maximise the social and economic benefits of any Contract that may result from this Competition.

2 INSTRUCTIONS TO TENDERERS

2.1 The Tenderer

Tenders may be submitted by an individual, a single entity, or a consortium or grouping or persons (however constituted). For the purposes of this RFT, a Tenderer is an economic operator who has expressed an interest in participating in this competition, and may include without limitation any of the following (each referred to as the “**Tenderer**”):

- (a) individual candidate who is a natural person or a sole trader or single legal entity;
- (b) a corporate entity, a joint venture, or a partnership;
- (c) a consortium or group of members whether incorporated or unincorporated, including without limitation where a group proposes to contract whether through:
 - (i) a special purpose vehicle (SPV); or
 - (ii) one or more members of the consortium or grouping acting as lead member; or
 - (iii) a consortium where one or more members are also acting as sub-contractors; or
 - (iv) a group of persons consisting of a prime contractor and one or more persons or entities acting as sub-contractors where the Tenderer is the prime contractor;
 - (v) or an unincorporated grouping of two or more persons.

Tenderers should also refer to section 5.1 regarding consortium bidding.

2.2 Sub-contracting

Tenderers should make it clear from their submissions, refer to Part 1 of the Tender Response Document, which entities they are proposing to act as sub-contractor(s) and if sub-contractors are also proposed as members of a consortium.

The Contract does not allow for the entire obligations of the Contractor to be sub-contracted and sub-contracting under the Contract is at the sole discretion of IDA Ireland who may withhold its consent.

Where there is any change or proposed change in the details concerning any sub-contractor or sub-contracting arrangements that has been notified to IDA Ireland by the Tenderer, such a change must be notified in writing to IDA Ireland.

2.3 Reliance on Resources

If any Tenderer, including a Tenderer consisting of a consortium or group of members however constituted, or a grouping, wishes to rely on the resources of any person or other entity or entities, or in the case of a consortium, of the members of the consortium, or of sub-contractor(s), or of any third party, in order to meet the selection criteria set out in this RFT and prove its economic and financial capacity and/or technical and/or professional expertise, including any minimum selection criteria, it may do so whatever the nature of the legal link between itself and those persons/entities PROVIDED the Tenderer can prove to the satisfaction of IDA Ireland (in its absolute discretion) that it will have these necessary resources at its disposal when required. IDA Ireland may require, in this regard, a letter of undertaking from such other entity confirming that it will provide the necessary support and any Tenderer who seeks to rely on the resources of another party in order to fulfil selection criteria must comply with the requirements of Article 57 of Directive 2014/24/EU, as transposed into Irish law by the European Communities (Award of Public Authorities' Contracts) Regulations, 2016 (Statutory Instrument 284 of 2016).

Tenderers must set out in its detailed responses to the Tender Response Document in respect of each of the selection criteria what are the precise arrangements by which it proposes to rely on the capacity and resources of other persons or entities, in the case of each of the selection criteria where it proposes to do so, and the relevant Parts of the Tender Response Document must be completed in relation to reliance on resources where this is relied upon by the Tenderer.

2.4 Completion of Tenders

Tenderers are required to complete and submit the following documents as part of their Tender:

(i) Tender Response Document attached as Appendix 1 to this RFT

Tenderers are required to complete and submit the Tender Response Document providing all details which they consider necessary to provide a sufficient response to each Part of the Tender Response Document. Failure to sign the **Tenderers Statement** in Section 4 of the Tender Response Document, or any amendments made to the **Tenderers Statement** in Section 4 of the Tender Response Document, will result in rejection of the tender.

(ii) Form of Tender attached as Appendix 2 to this RFT;

Tenderers are required to complete, sign, and return the Form of Tender as set out. Failure to sign the Form of Tender, or to complete it in the required format, will result in rejection of the Tender.

THESE DOCUMENTS MUST BE SUBMITTED AS SEPARATE DOCUMENTS.

Please note that the following documents should be considered in Tender preparation but **do not** need to be submitted as part of your Tender:

- (i) An executed version of the Terms and Conditions attached to this RFT as Appendix 3 will **only** be required from the Successful Tenderer at contract signing stage. However, this document should be reviewed carefully to ensure that the Tenderer can meet the stated Terms and Conditions (if awarded the Contract) and that the Tender is prepared in accordance with the same. See section 1.4 for more information on the Contract;
- (ii) An executed version of the Confidentiality Agreement attached to this RFT as Appendix 4 will **only** be required from the Successful Tenderer at contract signing stage. However, this document should be reviewed carefully to ensure that the Tenderer can meet the stated Confidentiality Agreement (if awarded the Contract) and that the Tender is prepared in accordance with the same.
- (iii) The Data Protection Notice attached to this RFT as Appendix 5.

Tenderers should present their completed Tender Response Document and Form of Tender as set out therein. Tenderers are not permitted to make any alteration whatsoever to the Tender Response Document and Form of Tender other than filling in the required information. Appendices, brochures, or links to websites cannot be provided in lieu of the required responses. IDA Ireland reserves the right to disregard them if submitted.

All documents requiring a signature must be signed by an authorised signatory of the Tenderer.

The fully completed documentations should be clearly marked with the tender title and with the Tenderers Name.

All submission documents must be in word/excel/PDF portable document format. The Tender Response Document as submitted, must identify clearly where text is being supported by additional information in the form of, for example, organisational chart, detailed work programme, curriculum vitae(s) where permitted.

2.5 Tender Submission

IDA Ireland is using the postbox facility on eTenders, and tender responses must be submitted electronically via the eTenders postbox facility on www.etenders.gov.ie only. Only tenders submitted to the electronic postbox will be accepted. Tenders submitted by any other means (including but not limited to by email, post, or hand delivery) will **not** be accepted.

Completed tender responses including the fully completed Tender Response Documents and all relevant accompanying documentation relating to it must be uploaded in response to this RFT no later than **Monday, 31 August 2026 12.00 hours Irish Time**

IDA Ireland, at its absolute discretion, may extend the Tender submission Deadline. Any extension will be notified via eTenders before the original Tender submission deadline.

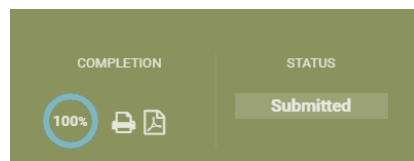
IDA Ireland is not responsible for corruption in documents. Tenderers must ensure that the documents are not corrupted and are in a readable format. **Documents must not be imbedded.**

eTenders

Tenderers must ensure that they give themselves enough time to upload and submit all required documentation before the closing date/time noting the use of the eTenders platform. Tenderers should consider the fact that upload speeds vary. In order to submit a response to the electronic post-box, please note that you must ensure you have submitted the response completely. It is advisable to familiarise yourself with the platform prior to the closing date.

Submitting your Response

In responding to a competition, a number of steps are required. The final step involves clicking on a Submit button and receiving the following status:



If you do not receive a message similar to above, you **have not** submitted your response. Please note that the screen may say **OFFLINE**, this is a technical feature of etenders and does not mean you cannot submit. Also please note you may see the percentage field also saying 100% before you submit, this still requires you to go through the submit button. Where possible please upload your response as a **ZIP FILE** to protect the integrity of the file names. It is the responsibility of the Tenderer to ensure that their tender is complete and is uploaded in accordance with the instructions provided on eTenders prior to the deadline. The onus is on Tenderers to ensure that their completed Tender Response Documents, any associated documents relating to them, reach the eTenders post-box on time. It is not advisable to wait until the last moment to upload documents and Tenderers should allow enough time to complete the uploading process to eTenders. Tenderers should also note that after the deadline for Tender submissions has passed the uploading facility will be removed by eTenders.

If in doubt, please ensure you contact the eTenders helpdesk as follows:

Email: irish-eproc-helpdesk@eurodyn.com

Phone: +353-818001459

IDA Ireland accepts no responsibility regarding the eTenders website.

2.6 Tender Validity Period

Tenderers are required to keep their Tenders open for acceptance for a period of two (2) months from the Tender deadline. IDA Ireland may request Tenderers to extend their Tender Validity Period where this is considered necessary.

2.7 Queries and Clarifications

Tenderers may not address queries to, or communicate with, IDA Ireland in relation to this competition, other than in the manner provided for in this section 2.7.

Where the Tenderer has any queries or observations regarding the meaning of any requirement or any other aspect of this RFT, the Tenderer must submit such queries via the eTenders portal **ONLY** no later than **Monday, 10 August 2026 12.00 hours Irish Time**

IDA Ireland, in its sole discretion, may reply to queries received after that date. IDA Ireland will endeavour to respond to reasonable queries but does not undertake to respond to all queries received. IDA Ireland does not propose to respond to queries seeking interpretation of this RFT.

Queries can only be submitted via the messaging functionality in etenders. All responses to queries will be issued by IDA Ireland via the messaging facility on etenders. Where appropriate, queries may be amalgamated.

If a Tenderer believes a query and/or its response is confidential or commercially sensitive, it must mark the query as “confidential” or “commercially sensitive”. If IDA Ireland, at its absolute discretion, is satisfied that the query and/or its response should be properly regarded as confidential or commercially sensitive, the nature of the query and the responses will be kept confidential (subject to IDA Ireland’s obligations under law).

If IDA Ireland is of the opinion that it would be inappropriate to answer the query on a confidential basis, it will notify the Tenderer accordingly and require the Tenderer to either withdraw the query or to raise any objection within three (3) calendar days of such notification and to state the grounds for its objection.

If the Tenderer does not withdraw the query or raise any objection within the specified period, or IDA Ireland is of the opinion that, notwithstanding the objection of the Tenderer or the withdrawal of the query, the query is not confidential or commercially sensitive, IDA Ireland may issue the query and its response to all Tenderers.

For the avoidance of doubt, Tenderers may not contact IDA Ireland regarding any aspect of this Competition by any other means. No approach of any kind in connection with this RFT can be made to any other person within, or associated with, IDA Ireland and any attempt to do so may, at IDA Ireland’s absolute discretion, result in the elimination of the Tenderer from further participation in this Competition.

Query Process for IDA Ireland’s Terms and Conditions

It is intended that the Terms and Conditions set out in Appendix 3 will be finalised (with minor amendments, if necessary) during the Query process set out above and responses to such queries will

be broadcast on eTenders to all tendering parties.

To this end, any query or issue which a Tenderer may have with the Terms and Conditions must be raised by way of the tender query process set out above. Any proposed amendments should be described in clear detail. It will be at IDA Ireland's sole discretion to modify the Terms and Conditions.

For the avoidance of doubt IDA Ireland will not be in a position to subsequently discuss any proposed amendments to the Terms and Conditions during the tender evaluation process and/or at Contract award stage.

No unsolicited communications will be entertained during the evaluation period.

2.8 Form of Tender

Cost details must be submitted in the format set out in the Form of Tender at Appendix 2. No other format will be accepted. Payment for services supplied will be in accordance with IDA Ireland's Terms and Conditions. All prices tendered must be all-inclusive (i.e., including but not being limited to all costs/expenses/indexation) unless otherwise stated in the Form of Tender, be expressed in US Dollars and exclusive of any applicable taxes.

2.9 Presentations

IDA Ireland reserves the right to invite some or all of the Tenderers to present their Tenders at a virtual meeting with the IDA Ireland evaluation team in mid- September at a time to be arranged by IDA Ireland. Unless IDA Ireland decides not to conduct such presentations, all marks remain provisional until the presentations have been conducted.

Tenderers should note that they have no guarantee of being invited to present. Tenderers should therefore ensure that they are satisfied with the content of their written Tender and should not assume that they will be afforded an opportunity to make a presentation.

The presentation will focus on verification of the details provided in the Tender. Verification will be sought by means of detailed exploratory questions related to the information provided.

Additional marks will **NOT** be awarded for the presentation. However, the presentation may be used to moderate the provisional marks awarded initially in respect of the Tender. For example, the provisional marks may be adjusted downwards in the event that the presentation fails to demonstrate the information set out in the Tender to the satisfaction of IDA Ireland. Similarly, the provisional marks may be adjusted upwards in the event that the presentation has clarified and clearly demonstrated the information set out in the Tender to allay any concerns that IDA Ireland may have had in this regard. The person(s) presenting must be person(s) proposed to work on the IDA Ireland account, if successful. Tenderers should note that no additional material or documents can be given to IDA Ireland at the presentation.

Full details of any arrangements will be provided prior to the date of the presentation (if any). All costs and expenses associated with such presentations shall be borne by the Tenderer.

The scores will be finalised following the presentations.

IDA Ireland will not provide verbal feedback to the Tenderer or to the presenters during or following the presentation.

3 SPECIFICATION OF REQUIREMENTS

The requirements contained in the following sections are based on IDA Ireland's current requirements which are indicative only, are not exhaustive and are subject to change in line with the business needs and ongoing operational requirements of IDA Ireland over the term of the Contract.

3.1 Background and overview

IDA Ireland is seeking to appoint a suitably qualified consultancy firm based in the United States to provide real-time insight into key transatlantic policy and legislative developments that may impact client companies and their strategic objectives.

The policy advisory services will primarily focus on developments in international corporate taxation affecting US multinationals. In addition, more limited reporting will be required across a number of specified policy areas, including: Trade, Energy, Climate Action, AI & Data-Privacy. The appointed firm will leverage its networks and expertise to analyse relevant policy developments, and advise on the potential implications for investment decisions to Ireland.

The successful tenderer will be expected to filter developments through the lens of IDA Ireland's core objective: winning investment for Ireland. Reports should therefore assess how relevant tax, policy, regulatory or market developments may affect outbound FDI decisions by companies in IDA's key target sectors, and what this may mean for Ireland as an investment location.

Outputs will primarily be used by IDA Ireland's Executive Leadership, Management Committee, sector teams and overseas teams to support internal briefings, client engagement, sector planning and market intelligence.

Tenderers should demonstrate how their proposed approach, team structure and advisory model will provide IDA with timely, relevant and actionable insight, including an ability to assess policy developments through an FDI and client-sector lens.

3.2 Requirements

The core requirements of the contract are centred around the provision of regular update reports, expert analysis, and strategic advice.

This will involve identifying and assessing key transatlantic tax and other policy developments, their potential impact on IDA client companies, and their alignment with IDA's strategic priorities. These outputs will assess developments across IDA's key sectors, (i.e., Technology, Financial Services, MedTech, Pharmaceuticals, Industrial Engineering), while examining intersections with priority growth drivers, including AI, Digital Health, Semiconductors, and Sustainability.

Regular deliverables from the selected firm are expected to include:

- **Bi-Monthly Strategic Briefing:** Comprehensive report on tax and policy developments, with a concise impact assessment and "why this matters" section. The report should be aligned to IDA's operational sectors listed above, with output on key tax and policy developments delivered according to the relevant sector. The main strategic briefing should be concise, focused and actionable.

- Bi-Monthly Conference Calls (Tax Focused): Providing additional context to reports referenced above, focusing on international corporate tax policy developments.
- Rolling Issues/Legislation Tracker: Composed of updates on US legislation along with relevant interpreted analysis, aligned to IDA's internal structure and industry sectors.
- Bi-Annual Briefings to Senior Leadership Team: Bi-annual briefings to IDA's senior leadership team on key transatlantic developments.
- Proactive Flash Alerts, (as necessary): Provide proactive flash alerts on urgent US legislative developments that would affect IDA Ireland's interests.

Please note, for the purposes of this RFT, bi-monthly means every second month.

For the avoidance of doubt, the services required under this contract are advisory and informational in nature only. The successful tenderer will not be required to provide lobbying, advocacy, canvassing, or external representation services on behalf of IDA Ireland.

Duration, Delivery, Renumeration

It is envisaged that any contract that may result from this competition will be issued for an initial term of 24 months from October 2026. In addition, IDA Ireland may extend the initial contract for an additional period of twelve months up to September 2029, subject to satisfactory performance of the contract's terms. Payment will be made monthly in line with the tendered monthly retainer fee submitted.

Tenders will be assessed in accordance with standard MEAT criteria (Most Economically Advantageous Tender), based on both Price and Non Price Criteria. The maximum anticipated total value of this contract is €650,000 (US\$ 741,000 as of time of writing) exclusive of applicable taxes, over the maximum contract term of three years. However, it is expected that the final contract spend will be lower.

Bidders are required to complete the Form of Proposal attached at Appendix 2 to this RFP. Cost details must be submitted in the format shown in the Form of Proposal at Appendix 2. Payment for services supplied will be in accordance with IDA Ireland's Terms and Conditions. All prices submitted must be all-inclusive (i.e. including but not being limited to all costs/expenses/indexation) unless otherwise stated in the Form of Proposal, be expressed in US Dollars only and exclusive of any applicable taxes.

3.3 Data Protection

It will be a condition of any award arising out of this Competition that the Successful Tenderer shall for the Contract Term, comply with all EU applicable requirements of the Data Protection Laws and shall not transfer Personal Data to a recipient outside the European Economic Area (EEA), without IDA Ireland's prior written consent.

Where, if and to the extent that, the transfer of data outside of the EEA, including to a jurisdiction which is not recognised by the European Commission as providing for an equivalent level of protection

for personal data as is provided for in the European Union (a **“Third Country”**), is required under the Contract the successful tenderer will be required to ensure that appropriate measures are in place to comply with their obligations under applicable law governing such transfers, which may include entering into a contract governing the transfer which contains the ‘standard contractual clauses’ approved for this purpose by the European Commission.

3.4 Contract Management

The Successful tenderers shall provide all of the Services required and manage the Contract in an effective, efficient, and responsible manner.

Good account management is a key element of the service being provided and IDA Ireland require proactive account management with an emphasis on communications and reporting.

An essential element of the service will be regular consultation with IDA Ireland. Tenderers must therefore nominate as part of their tender submission, a dedicated Account Manager who will, if the Tenderer is successful, act as the primary contact person to IDA Ireland and who will have the necessary authority to take decisions and deal directly with all matters relating to the Contract and responsibility for ensuring the delivery of the Services under the Contract. The duties of the Account Manager will include, but not be limited to:

- Overall responsibility for a good working relationship with IDA Ireland;
- Provide regular reports on performance as agreed with IDA Ireland;
- Regularly give and receive both formal and informal feedback on the relationship, workloads, processes, areas and suggestions for improvement and cost savings;
- Meet as and when required to review the relationship and examine performance;
- Deal with disputes, complaints or concerns that cannot be adequately resolved;
- Proactively discuss with IDA Ireland ways of improving efficiency regarding service delivery in general.

Tenderers must also nominate a Deputy Account Manager to ensure that IDA Ireland have a point of contact at all times so that issues may be resolved quickly and effectively.

Supplier performance will be continually monitored over the term of the Contract. Monitoring of the Contract will consist of regular performance reviews. The final format will be agreed between IDA Ireland and the Successful Tenderer. Quality of service and response time will be the main criteria for measuring performance.

4 TENDER EVALUATION

Tenders will be evaluated in accordance with the Selection Criteria and Award Criteria specified in this RFT.

IDA Ireland will evaluate Tenders in three phases as set out below:

- Completeness/compliance check.
- Evaluation of selection criteria; and
- Evaluation of award criteria.

4.1 Completeness and Compliance

In the first instance, Tenders will be subject to a check for completeness in accordance with section 2.4 to ensure that all Tenderers have provided a complete and compliant response to all questions and requirements contained in this RFT and have submitted all necessary supporting documentation, where required.

Tenders must not include or be accompanied by any qualification(s), assumption(s) or statement(s) that could be construed as rendering the Tender equivocal and/or placing it on a different footing from other Tenders.

If a Tenderer fails to comply in any respect with the requirements of this RFT, IDA Ireland reserves the right to reject the 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 IDA Ireland's view, is non-material or procedural

However, notwithstanding anything to the contrary in this part 4, the IDA reserves the right to ask Tenderers at any moment during the Competition to submit any or all of the following for the purposes of verification of the status of the Tenderer (including the Prime Contractor and any Subcontractor):

- (i) A Declaration as to Personal Circumstances of the Tenderer in the form set out in Section 2.1.4 of the Tender Response Document;
- (ii) 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;
- (iii) In the cost of the Prime Contractor and any Subcontractor on whose capacity the Prime Contractor relies, all or any of the supporting documents specified at paragraph 3.2 below;
- (iv) Information concerning the Tenderer, and any proposed subcontractors, for the purposes of Regulation (EU) No 833/2014 (as amended by EU Regulation 2022/576 or any subsequent amendments to same) including, but not limited to, in respect of natural persons, copies of identity documents and, in respect of legal persons, a certificate or

extract from the commercial register or other competent authority of the country in which the legal person is established; and

- (v) Information concerning the origin of goods, if any, for the purposes of assessing compliance with Regulation (EU) No 833/2014 (as amended by EU Regulation 2022/576 or any subsequent amendments to same).

If a Tenderer does not, upon request by the IDA, provide evidence which is considered by the IDA as sufficient to demonstrate (i) its fulfilment of the Selection Criteria (or any one of them) in accordance with this RFT and (ii) the absence of Exclusion Grounds, or its reliability despite the existence of a relevant Exclusion Ground and (iii) that it does not come within the category of prohibited economic operators identified in Regulation (EU) No 833/2014 (as amended by EU Regulation 2022/576) and (iv) that the origin of goods, 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) then it shall be excluded from further participation in this Competition.

If a Tenderer does not, upon request by the IDA, provide evidence which is considered by the IDA as sufficient to demonstrate (i) the fulfilment by any Subcontractor on whose capacity the Prime Contractor 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 and (iii) that any proposed Subcontractor on whose capacity the Tenderer relies (where the value of the subcontract exceeds 10% of the value of the Contract) does not come within the category of prohibited economic operators identified in Regulation (EU) No 833/2014 (as amended by EU Regulation 2022/576) then, it shall be excluded from further participation in this Competition *unless* it replaces the Subcontractor with one which meets all relevant requirements of this RFT.

4.2 Selection Criteria

Only those Tenderers who have submitted a compliant Tender pursuant to paragraph 4.1 will be evaluated in accordance with the Selection Criteria set out in this part 4.2. Tenderers will either pass OR fail each of the Selection Criteria. **A Tenderer who fails any of the Selection Criteria will be eliminated from the Competition and will not be assessed further.**

Tenderers should note that:

- (i) **Selection Criterion Economic and Financial Standing**

For the purposes of responding to this RFT, it shall suffice for the Tenderer to declare, by way of the Self Declaration in the Tender Response Document, that it can meet the requirements under Selection Criteria **Economic and Financial Standing**. Tenderers must submit completed and signed Self Declarations in accordance with the Tender Response Document. IDA Ireland reserves the right to seek evidence substantiating such declarations at any time.

- (ii) **Selection Criterion Technical and Professional Ability**

For the purpose of responding to this RFT, Tenderers may not simply respond by way of Self Declaration. A full response is required for Selection Criterion **Technical and Professional Ability** in the Tender Response Document.

- (iii) Tenderers, upon request, must promptly provide IDA Ireland with evidence of turnover (e.g., an extract from its audited accounts), together with any additional information that IDA Ireland may request for the purposes of assessing whether the Tenderer meets the stated minimum requirement. The information provided must be representative and accurate as at the date of submission of its Tender to IDA Ireland.
- (iv) Where, the Tenderer is relying on another entity to which it is directly or indirectly linked, whatever the legal nature of those links may be (including, but not limited to, for example, reliance on a parent company's resources) to meet the minimum turnover requirements, the evidence required must also be provided in respect of such parent company or other entity promptly upon request by IDA Ireland.

Tenderers should note that IDA Ireland reserves the right to seek evidence substantiating the declarations made in the Tender Response Document at any time. If a Tenderer fails to produce the evidence within seven calendar days from the date of IDA Ireland's request for such evidence (or such other period as IDA Ireland may indicate), IDA Ireland reserves the right to take such steps as it deems appropriate. Where a Successful Tenderer has been requested to provide evidence and fails to do so within the relevant period, IDA Ireland reserves the right to award the Contract to the next highest ranked Tenderer.

For the avoidance of doubt any contractual agreement entered into between IDA Ireland and the Successful Tenderer will be subject to receipt by IDA Ireland of all documents and/or information required to substantiate the declarations made in the Self Declarations made by the Successful Tenderer.

1. Economic and Financial Standing

Tenderers will either pass OR fail each of the following Selection Criteria.

1.2 Turnover (Pass/Fail)

Tenderers must have achieved a turnover of at least 1.5 million dollars (US\$1,500,000) per annum in three of the last four financial years.

For the purposes of responding to this RFT, it shall suffice for the Tenderer to declare by way of the Self Declaration in Part 2.1.1 of the Tender Response Document, that they can meet the above requirement.

1.2 Insurance (Pass/Fail)

The Successful Tenderer will be required, at a minimum to take out and maintain at its sole cost and expense for the duration of the Contract Term the insurance levels stated in the table below:

Insurance Type	Level Required
Employer's Liability	Thirteen million euro (€13,000,000) or foreign equivalent in respect of any one claim or series of claims arising out of a single occurrence.

Public Liability	Six million five hundred thousand euro (€6,500,000) or foreign equivalent in respect of any one claim or series of claims arising out of a single occurrence.
Professional Indemnity	Six million five hundred thousand (€6,500,000)] or foreign equivalent on an 'each and every claim' basis and in annual aggregate.
Cyber Insurance	Five million euro (€5,000,000)] or foreign equivalent on an 'each and every claim' basis.

For the purposes of responding to this RFT, it shall suffice for the Tenderer to declare by way of the Self Declaration in Part 2.1.2 of the Tender Response Document, that they can meet the above requirements.

If the Successful Tenderer is a consortium, each member must meet each of the above requirements or, alternatively, be covered by the insurance of another member if it does not meet a particular requirement.

Prior to the execution of any Contract with IDA Ireland and at any time thereafter if requested by IDA Ireland, certificates of insurance or certified copies of all policies certifying that all insurances are in force for the periods specified will be required from the Successful Tenderer.

1.3 Tax Clearance (Pass/Fail)

It will be a condition of any contract award arising out of this Competition that the Successful Tenderer shall for the Contract Term, comply with all EU and domestic tax laws. The Successful Tenderer shall produce prior to Contract award evidence of their tax clearance status.

For the purposes of responding to this RFT, it shall suffice for the Tenderer to declare by way of the Self Declaration in Part 2.1.3 of the Tender Response Document, that they can meet the above requirement. By supplying their Tax Clearance Access Number and Tax Reference Number to facilitate on-line verification through the Revenue Online Service (ROS) Website www.revenue.ie tenderers acknowledge and agree that IDA Ireland has the permission of the Tenderer to verify its tax cleared position online.

In the case of a non-resident Tenderer, a statement from the Revenue Commissioners confirming suitability on tax grounds may be supplied as an alternative to the Tax Clearance Access Number and Tax Reference Number.

Non-Resident applicants who have neither an Irish tax registration nor a permanent established (PE) place of business in the State can download the TC1 - Application for Tax Clearance Certificate form (PDF, 142KB). Completed forms should be forwarded to Non-Residents Unit, Collector-General's Office, Sarsfield House, Francis Street, Limerick or by e-mail to nonrestaxclearance@revenue.ie

Tenderers will be given seven (7) calendar days (or such other period as IDA Ireland may indicate) to produce the relevant information. If a Tenderer fails to produce the information within the required period, IDA Ireland reserves the right to (but is not obliged to) award the Contract to the next highest ranked Tenderer.

1.4 Declaration as to Personal Circumstances of Tenderer (Pass/Fail)

Tenderers must complete and sign the Declaration as to Personal Circumstances of Tenderer in Part 2.1.4 of the Tender Response Document. Failure to sign the Declaration as to Personal Circumstances of Tenderer, or to complete it in the required format, will result in rejection of the tender.

2. Technical and Professional Ability

Tenderers will either pass OR fail each of the following Selection Criteria:

2.1 Company Profile and Structure (Pass/Fail)

Tenderers must complete Part 2.3.1 of the Tender Response Document providing the information required.

2.2 Experience of Previous Contracts/References (Pass/Fail)

Using the template tables provided in Part 2.3.2 of the Tender Response Document Tenderers must provide the information specified in respect of **three (3)** reference contracts that have been successfully performed by the Tenderer within the last **three (3) years** (being the 3 years immediately prior to the tender submission deadline).

The example contracts must:

- be similar in scope, nature, complexity, and relevance to the Services sought under this Competition.
- have delivered all of the same requirements as the requirements set out in Section 3 of this RFT;

Tenderers must ensure they provide sufficient information to allow IDA Ireland to judge the similarity of the contract(s) to the tender requirements.

References

Tenderers must provide **three (3)** satisfactory customer reference confirming the information provided in response to paragraph 1 above. Using the template table included in the Tender Response Document, Tenderers must indicate consent to allow IDA Ireland to contact the nominated referees without further notice being given to the Tenderer. Referees may be required to confirm that the information submitted by the Tenderer in response to paragraph 1 above is true, accurate and not misleading in any way. Failure to provide the required documentation may result in the Tenderer being eliminated from the Competition. Tenderers must provide the supporting documentation specified above without delay when requested by IDA Ireland.

Tenderers may be required to provide to IDA Ireland any additional information that IDA Ireland may request for the purposes of verifying the validity of the information provided in respect of the above. Tenderers shall produce this information within seven calendar days (or such other period as may be specified by IDA Ireland) of IDA Ireland's request for same.

4.3 Reliance on Other Entities

Where in order to meet the Selection Criteria, a Tenderer relies on the resources or undertakings with which it is directly or indirectly linked, whatever the legal nature of those links may be (including, but not limited to reliance on a parent company's resources), it must provide evidence that it has available to it the resources of those entities or undertakings which are necessary for the performance of the Contract. For example, a written undertaking from such an entity confirming that it will provide the necessary support will suffice for the purposes of responding to this RFT. Where an entity is being relied upon to demonstrate educational and professional qualifications or professional experience, the Tenderer may only rely on the capacity of other entities where such entities will actually perform the Services for which those capacities are required. If sufficient evidence is not provided, IDA Ireland reserves the right to evaluate the Tenderer based on its own financial, economic, and technical standing.

A contractual commitment (for example a financial guarantee or resource availability commitment) may be required at contract execution stage from any such supporting entity.

4.4 Award Criteria

Tenderers must provide information requested in the Tender Response Document. Only Tenders that are not eliminated on the basis of the Selection Criteria shall be evaluated in accordance with the Award Criteria set out in the table below in order to identify the Most Economically Advantageous Tender (**MEAT**).

Award Criteria	Weighting	Maximum Score Available	Minimum Score Required
A. Approach and Methodology	30%	300	180
B. Quality and Balance of Proposed Team	35%	350	210
C. Value Added	5%	50	n/a
D. Total Cost [Note: may not be lower than 30% of total weighting]	30%	300	n/a
TOTAL	100%	1000	n/a

To avoid elimination, Tenders must achieve the above specified Minimum Score Required (60% of the Maximum Score Available) under each of criteria A and B (the "**Quality Criteria**").

Tenders that fail to achieve the Minimum Score Required under the Quality Criteria will be eliminated from the Competition and such Tender shall not be assessed further. For the avoidance of doubt, such Tender's Total Cost will not be included in the calculation for the purpose of determining Total Cost scores.

Total Cost

Tenderers should note that:

- (i) Tenderers are not permitted to tender abnormally low or high rates or prices or amounts of any kind. If, in IDA Ireland's opinion, having considered the information provided in the Form of Tender, any tendered amounts are deemed to be abnormally low or abnormally high, IDA Ireland may require the Tenderer to provide further details of the constituent elements of the Tender or any other information which IDA Ireland deems relevant. This may include (without limitation) the information listed in Regulation 69(2) of the European Union (Award of Public Authorities' Contracts) Regulations 2016.
- (ii) Any failure to provide such information, where requested, may lead to the exclusion of the Tender from further consideration. If, having considered the information provided, IDA Ireland is of the view that the relevant tendered amounts are abnormally low or abnormally high, IDA Ireland may reject the Tender.
- (iii) IDA Ireland may, without any responsibility for this, examine the details submitted in the Form of Tender for errors and omissions. IDA Ireland reserves the right to correct Tenderers' completed Form of Tender for errors and/or omissions at its absolute discretion, or to request the Tenderer to correct the completed Form of Tender if IDA Ireland considers it appropriate to do so. IDA Ireland shall not be under any obligation to allow any Tenderer an opportunity to correct errors in its completed Form of Tender. IDA Ireland's calculations will supersede any calculations made by the Tenderer, where there is a discrepancy.
- (iv) IDA Ireland does not undertake to accept the lowest Tender, or part or all of any Tender and the acknowledgement of receipt of any Tender shall not constitute any actual or implied agreement between IDA Ireland and the Tenderer.

4.5 Pricing

Tenderers must complete the **Form of Tender at Appendix 2** as per the requirements set out therein. Failure to do so will automatically eliminate your submission from this Competition.

Tenderers must not change the format of the Form of Tender.

The costs shown must be in dollars (USD), inclusive of all costs and expenses, exclusive of all taxes.

Tenderers should note that, **all prices** submitted in their Form of Tender, unless otherwise stated, shall remain fixed for the Initial Contract Term of two years.

Prices may be increased or decreased **only** on the expiry of the Initial Contract Term and thereafter on subsequent anniversaries of the date of expiry of the Initial Contract Term, and then only by the percentage (if any) in the relevant indices of the Irish Consumer Price Index, as determined by the Central Statistics Office in the twelve-month period immediately preceding that anniversary.

No other costs including 3rd party costs must be incurred on behalf of IDA Ireland without prior approval in advance by IDA Ireland.

4.6 Award Criteria Scoring Methodology

Quality Criteria – Responses under non-cost criteria will be evaluated based on their quality and merits and on a relative basis against other valid tenders received by reference to the bands listed below, then given a percentage score within the appropriate band. This percentage score will be applied to the maximum score available under the criterion to obtain the Tenderer's score for that criterion.

Band (% Range)	Meaning
(91% - 100%)	An excellent response that fully meets and exceeds the minimum requirements, demonstrates a thorough understanding of the criterion requirements and provides details of how the requirements will be satisfied to an excellent standard. The response provides comprehensive, detailed and convincing assurance that the Tenderer will deliver to an excellent standard.
(80% - 90%)	A very good response that meets the minimum requirements and demonstrates real understanding of the criterion requirements and provides details on how the criterion requirements will be satisfied to a very good or high standard. The response provides detailed assurance that the Tenderer will deliver to a very good or high standard.
(60% - 79%)	A good/satisfactory response which demonstrates a reasonable understanding of the minimum requirements and gives reasonable assurance of delivery to an adequate standard but does not provide sufficiently convincing assurance to award a higher mark.
(30% - 59%)	A response where reservations exist. The response does not fully demonstrate an acceptable understanding of the criterion requirements or provide details on how the criterion requirements will be satisfied to an acceptable standard. Lack full credibility/convincing detail with a significant risk of non-delivery.
(1% - 29%)	A response where serious reservations exist. This may be because, for example, insufficient detail is provided, or the response has fundamental flaws or is only partially relevant or is seriously inadequate or seriously lacks credibility with a high risk of non-delivery.
(0%)	No response or partial response only and poor evidence in support of it. The response fails to satisfy the criterion requirements in very significant respects.

Total Cost – the lowest cost Tender (that has not been eliminated) shall be awarded the maximum score available under this criterion. The cost score of subsequent Tenders (which have not been eliminated) shall be calculated using the following formula:

$\frac{\text{The lowest cost Tender}}{\text{Cost of Tender being evaluated}} \times \text{Maximum Score Available}$

Tenderers should not assume that IDA Ireland or the evaluators are familiar with the Tenderer or their business and should note that responses to this RFT will be evaluated in their own right, based on the material submitted in the Tender response as may be clarified in accordance with this RFT.

4.7 Tie Break

Following evaluation, in the event that two or more Tenderers have obtained the same Total Score, (i.e., a tie for the highest ranked Tenderer), the following tie-break rules will be adopted.

The Tenderer who has been awarded the highest score for the total quality element (i.e., non-cost related element, criteria A to E combined) will be deemed to be the most economically advantageous tender.

In the event of the application of this tie-break rule not resulting in the determination of a MEAT, this approach will continue to be applied to each of the award criteria in order of their magnitude as set out.

4.8 Award Decision

IDA Ireland's decision on the outcome of the tender evaluation process will be communicated to Tenderers in writing via email. No unsolicited communications from Tenderers will be entertained during the evaluation period.

Tenderers should note that IDA Ireland may, when notifying Tenderers of the results of this Competition, include the scores obtained by the Tenderer concerned and the scores obtained by the preferred bidder (without prejudicing the legitimate commercial interests of the successful tenderer, or fair competition between economic operators) in respect of the award criterion assessed by IDA Ireland.

IDA Ireland reserves the right not to award the Contract. IDA Ireland further reserves the right to accept any part, or all, of any Tender or Tenders at its sole discretion. None of the information set out in this RFT will constitute a contract, or part of a contract, or an offer to enter into a contract (including with regard to this Competition), between IDA Ireland and any Tenderer. Nothing in these documents is, nor shall be relied upon as, a promise or representation as to IDA Ireland's ultimate decision in relation to the award of the contract for the Services.

5 CONDITIONS OF TENDERING

5.1 Consortium Bidding

Tenderers may be submitted by groups of undertakings (a consortium) or individually. In the case of a consortium, the Tender must be submitted as a single integrated Tender which will be evaluated and marked as a single Tender (subject to the requirements listed in this RFT requiring an entity being relied upon to supply certain information). The entity/person who will deal with all matters relating to this Competition (the “**Prime Tenderer**”) must be identified at Part 1 of the Tender Response Document provided as Appendix 1 to this RFT. Please note that IDA Ireland will only deal with the Prime Tenderer regarding all matters related to this Competition.

The Tender Response Document provided as Appendix 1 to this RFT indicates, with regard to particular sections, whether information must also be provided in respect of:

- a) all consortium members;
- b) any other organisation upon whose resources or capacities the Tenderer proposes to rely; and/or
- c) any sub-contractors who may play a significant role in the provision of the Services under the Contract.

Any change in relation to the composition of a consortium or the identity of proposed sub-contractors or entities being relied upon must be notified to IDA Ireland as soon as possible. Tenderers should note that any such changes may result in disqualification of the relevant Tenderer.

IDA Ireland reserves the right, amongst other solutions, to contract with the Prime Tenderer as prime contractor to whom the other members will be sub-contractors (in which case collateral warranties may be required from any sub-contractor as notified to the Tenderer by IDA Ireland and award of the Contract will be conditional upon the provision of such warranties), or to require the Contract be entered into with each member of the group on the basis of joint and several liability.

5.2 Environmental, Social and Labour Law

In the performance of the Services the Successful Tenderer including their sub-contractors (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 Annex X of Directive 2014/24/EU.

Tenderers may obtain information regarding their obligations concerning:

- Taxation from the Irish Revenue Commissioners (www.revenue.ie)
- Environmental protection from the Environmental Protection Agency (www.epa.ie).
- Employment protection and working conditions from the Department of Enterprise, Trade and Employment (www.enterprise.gov.ie) .

The Successful Tenderer shall be solely responsible in law for the employment, remuneration, taxes, immigration, and work permits of all personnel retained for the purposes of providing the Services sought under this Competition.

The application of Council Directive 2001/23/EC on the approximation of laws of the Member States relating to the safeguarding of employees' rights in the event of transfers of undertakings, business or parts of undertakings or business and as implemented in Irish law by Statutory Instrument SI No. 131 of 2003 European Communities (Protection of Employees on Transfer of Undertakings) Regulations 2003 ("TUPE Regulations"), will be determined as a matter of law.

Tenderers should consult their own legal advisors as to the application of employment law and their obligations under it. IDA Ireland is not making any representations and is giving no warranties or indemnities of any nature, as to the applicability or otherwise of the TUPE Regulations. The cost of compliance with the TUPE Regulations (insofar as applicable) is deemed to be included in the tendered price and rates.

The Successful Tenderer shall comply with all relevant legislation pertaining to dignity at work. As a public body and employer IDA Ireland is committed to a policy of equality of opportunity for all personnel. Personnel with disabilities are offered the same access to training and services as other staff. The Tenderer must warrant that all measures taken in relation to delivery of the Contract must ensure that personnel with disabilities are not inhibited from availing of such opportunities by problems of physical or sensory access to training, services, and relevant materials.

5.3 Publicity

No publicity regarding this Competition, the award of any Contract or the execution of the Contract is permitted unless and until IDA Ireland has given its prior written consent to the relevant communication.

5.4 Conflict of Interest

Any actual or potential conflict of interest involving a Tenderer (or Tenderers in the event of a consortium bid) must be fully disclosed to IDA Ireland as soon as it becomes apparent. Any registrable interest involving the Tenderer and IDA Ireland or employees of IDA Ireland or their relatives must be fully disclosed in the tender submission or should be communicated to IDA Ireland immediately upon such information becoming known to the Tenderer, in the event of this information only coming to their notice after the submission of a Tender and prior to the award of the Contract. The terms 'registrable interest' and 'relative' shall be interpreted as per Section 2 of the Ethics in Public Office Act, 1995. Failure to disclose a conflict of interest may disqualify a Tenderer or invalidate an award of the Contract, depending on when the conflict of interest comes to light.

Where an entity wishes to participate in (or be an advisor to) more than one bidding team for this Competition, it must contact IDA Ireland promptly to seek consent of IDA Ireland to such arrangement. IDA Ireland will consider the request and may seek further information from the entity. IDA Ireland reserves the right, at its absolute discretion, to refuse to allow such multiple participation or to allow it only on the basis of certain conditions. Where Tenders are submitted without the entity complying with this condition 5.9, IDA Ireland reserves the right to take such action as it considers appropriate,

including (but not limited to) eliminating any one or more of the relevant Tenders from the Competition.

5.5 Freedom of Information Act

IDA Ireland is subject to legislation governing access to information and cannot guarantee that any information provided by Tenderers, either in response to this Competition or in the course of any contract awarded as a result thereof, will not be released pursuant to IDA Ireland's obligations under law, including the legislation which established IDA Ireland, the Freedom of Information Act 2014, EU, and Irish Government Procurement Procedures or in response to questions, debates, or other parliamentary procedures in or of the Oireachtas (the Irish Parliament).

Should any Tenderer consider that any information supplied by that Tenderer as part of this Competition is commercially sensitive, confidential, or otherwise exempt from disclosure under access to information legislation the Tenderer must, when providing this information, clearly identify the specific information it does not wish to be disclosed and clearly specify the reasons it believes the information is exempt from disclosure.

Tenderers must note that it is not sufficient to include a statement of confidentiality encompassing all the information provided in the Tender.

Tenderers should note that, on conclusion of any contract, this contract will be open to public examination to the extent required by the Freedom of Information Act, 2014 and any other applicable law. IDA Ireland will use reasonable endeavours to consult with the Tenderer about sensitive information before making a decision on any request received.

IDA Ireland accepts no liability whatsoever in respect of any information provided which is subsequently released or in respect of any consequential damage or loss suffered as a direct or indirect result of such disclosure.

Tenderers should note that, on conclusion of any contract, this contract will be open to public examination to the extent required by the Freedom of Information Act, 2014 and any other applicable law. IDA Ireland will use reasonable endeavours to consult with the Tenderer about sensitive information before making a decision on any request received.

The requirements of the Freedom of Information Act, 2014 and any other applicable law will supersede the stated requirements of the parties.

5.6 Costs

Each Tenderer shall be liable for all of its own costs and expenses arising out of or in connection with this Competition. IDA Ireland has no obligation whatsoever to reimburse any Tenderer any costs or expenses incurred, or any liability incurred or any losses whatsoever in connection with or as a result of the participation of the Tenderer in this Competition, and whether or not the Competition results in the award of the Contract and whether or not IDA Ireland elects to terminate the whole or part of the Competition.

5.7 Canvassing

Canvassing or any effort by a Tenderer to influence any staff or agents of IDA Ireland in relation to any aspect of the Competition may result in disqualification from the Competition. Where a Tenderer has an existing relationship with IDA Ireland or its employees, the Tenderer is advised that any discussions, correspondence, or other influences on the Competition may be treated as canvassing.

In accordance with Section 38 of the Ethics in Public Office Acts 1995 and 2001 any money, gift or other consideration from a person holding or seeking to obtain a contract will be deemed to have been paid or given corruptly unless the contrary is proved.

Any Tenderer who, in connection with the Tender:

- (a) offers any inducement, fee or reward to any member, officer or employee of IDA Ireland or any person acting as an adviser for IDA Ireland in connection with the Tender; or
- (b) does anything which would constitute a breach of the Prevention of Corruption Acts, 1889 to 2010; or
- (c) canvasses any of the persons referred to in paragraph (a) in connection with the Tender; or
- (d) contacts any officer or employee of IDA Ireland prior to the Contract being awarded about any aspect of the Tender in a manner not permitted by the RFT,

may be disqualified (without prejudice to any other civil remedies available to IDA Ireland and without prejudice to any criminal liability which such conduct by a Tenderer may attract).

5.8 Language

All correspondence or documentation submitted in response to or in relation to this RFT shall be in the English or Irish language. In circumstances where an original document which is to form part of the response or correspondence with IDA Ireland is not in the English or Irish language, Tenderers must provide an English translation certified as accurate by the translator, together with a copy of the original document.

5.9 Non-collusion

Any Tenderer who, in connection with the Competition:

- (a) fixes or adjusts the amount or the terms of its Tender by or in accordance with any contract or arrangement with any other Tenderer (other than a member of its own consortium); or
- (b) enters into any contract or arrangement with any other Tenderer that it shall refrain from tendering or as to the amount or terms of any Tender to be submitted; or
- (c) causes or induces any person to enter into such contract or arrangement as is mentioned in either sub-paragraph (a) or (b) above or informs any Tenderer of the amount or approximate amount or terms of any Tender for the Contract; or
- (d) canvasses any of the other Tenderers in connection with the Tender; or
- (e) offers or agrees to pay or give or does pay or give any sum of money, inducement, or valuable

consideration directly or indirectly to any person for any information in connection with any rival Tender; or

(f) communicates to any person other than IDA Ireland the amount or approximate amount or terms of his proposed Tender (except where such disclosure is made in confidence and is necessary for the preparation of the Tender),

may be disqualified (without prejudice to any other civil remedies available to IDA Ireland and without prejudice to any criminal liability which such conduct may attract).

Tenderers' particular attention is drawn to the provision of the Competition Acts 2002 to 2017. These Acts make it a criminal offence for Tenderers to collude on prices or terms in a public tendering procedure. Please note that, should IDA Ireland become aware of direct or indirect communications (through trade associations or otherwise) between Tenderers relating to the Contract, or which might facilitate price collusion, IDA Ireland may disqualify such Tender(s) or Tenderers and may notify the matter to the Competition and Consumer Protection Commission with the recommendation that action be taken against such Tenderers.

5.10 Industry Terms used in the RFT

Please note in relation to this tender document; where reference is made to a particular make, source, process, trademark, type, or patent:

- (a) this is not to be regarded as a de facto requirement. In all such cases it should be understood that the reference in question is accompanied by the words "or equivalent".
- (b) all such references are to be given the meaning generally understood in the relevant industry and operational environment.

5.11 Data Protection

Tenderers are referred to the Data Protection Notice set out in Appendix 5 in respect of information provided in response to this RFT.

To the extent that the Successful Tenderer processes personal data on behalf of IDA Ireland, it must do so in compliance with applicable law relating to data protection including the EU General Data Protection Regulation (Regulation 2016/679)) and in accordance with the Contract. Tenderers are directed to the provisions of the Data Protection Notice and the Contract for further detail in this regard.

5.12 Sufficiency and Accuracy of Tender

Tenderers will be deemed to have examined all the documents enclosed and by their own independent observations and enquiries will be held to have fully informed themselves as to the nature and extent of the requirements of the Tender.

Tenderers are cautioned to check the accuracy of their Tender prior to submission. A Tender found containing any clerical errors or omissions may, at the sole discretion of IDA Ireland, be referred back to the Tenderer for correction. Any subsequent adjustment(s) must be confirmed in writing.

IDA Ireland reserves the right to disqualify incomplete Tenders. To assist in finalising the Tender evaluation, selected Tenderers may be invited to attend clarification meetings with IDA Ireland.

5.13 Tender Documents – Ambiguity, Discrepancy, Error, Omission

Tenderers shall immediately notify IDA Ireland should they become aware of any ambiguity, discrepancy, error, or omission in the Tender documents. IDA Ireland will, upon receipt of such notification, issue a clarification by in accordance with section 2.7 of this RFT to all Tenderers in respect of any such ambiguity, discrepancy, error, or omission. Such clarification shall then form part of the Tender Documents.

5.14 Qualification of Tenders and Referential Bids

Please note that qualifications to a Tender may be considered a counteroffer and may render the tender invalid. Tenders made by reference to other tenders are not valid and cannot be considered.

5.15 Verification

IDA Ireland reserves the right to seek verification from any Tenderer, at any stage during the Competition, (including the RFT stage and Contract award stage) in relation to any item, data or information supplied or in relation to any item referred to in any of the Declarations to be completed and referred to in this RFT, and to seek verification of evidence of and/or to verify its compliance with the selection criteria set out in the RFT and seek supporting documents/references/clarifications.

If a Tenderer, at any stage during the competition, refuses to provide evidence which is considered by IDA Ireland to be sufficient to demonstrate

- (a) compliance with the selection criteria or
- (b) the Tenderer's reliability,

it shall be excluded from the Competition, and this shall include evidence required in relation to any member of a consortium or in relation to any entity on whom the Tenderer relies in order to fulfil any of the selection criteria.

IDA Ireland reserves the right to require the Tenderer to replace any entity who does not fulfil the selection criteria. Where a Tenderer is required to replace an entity and the replacement entity does not fulfil the selection criteria it may be excluded from the competition.

5.16 Currency and Payments

The currency and invoices in which all prices and rates shall be tendered, and which payments under the Contract will be paid, shall be in US Dollars. All prices and rates quoted should be exclusive of VAT.

A schedule of payments will be agreed with the Successful Tenderer. IDA Ireland operates in accordance with the European Communities (Late Payment in Commercial Transactions) Regulations 2012. The method of payment used by IDA Ireland is normally Electronic Funds Transfer.

5.17 Service Audit

IDA Ireland reserves the right to undertake an audit to validate and verify performance against the agreed Contract Terms and Conditions. This audit may be carried out by IDA Ireland or a third party on their behalf. In tendering, tenderers agree to facilitate such audits.

5.18 Tax Compliance

It will be a condition of award of the Contract that the Successful Tenderer is tax compliant, and this tax compliance status must be maintained throughout the lifetime of the Contract. IDA Ireland reserves the right to verify this tax compliance status at any time during the Contract Term.

5.19 Withholding Tax

Not applicable

5.20 Sustainability

IDA Ireland is committed to the principles of environmental management in its activities, and it encourages the implementation of sustainability principles in its procurement practices. Tenderers should make all reasonable efforts to minimise adverse environmental impact in the methods of service delivery and in materials used.

5.21 Clarification of Tenders

IDA Ireland is entitled, but not obliged, to seek clarification of Tenders in the course of the evaluation process. No change in the price or substance of the Tender shall be sought, offered, or permitted. To assist in finalising the tender evaluation, selected tenderers may be invited to attend clarification meetings with IDA Ireland.

5.22 Change in Composition of a Tender

IDA Ireland reserves the right, but is not obliged, to disqualify any Tenderer that makes any change to its composition after submission of a Tender.

5.23 Copyright

IDA Ireland will have copyright ownership of any material developed for use by IDA Ireland under the terms of this Competition.

5.24 Irish Legislation and Law

Any Contract awarded on foot of this Competition will be governed by Irish law.

END OF DOCUMENT