

Number	Clarification	Response	Date of response
1	We note on the cover of the PQQ 12.00 on 6 November is stated as the deadline for submission of the completed questionnaire, however in Section 6 (Page 7) the deadline is stated as 12.00 on 2 November. Could you please clarify the correct date for submission?	Submission deadline is 06/11/2026 at 12:00 noon Irish Time. This is reflected on eTenders	21/10/2026
2	In relation to Form 8 – Previous Experience, it is mentioned that candidates are required to provide contact details for the referees. There is no place on Form 8 to include these contact details – can they be submitted on a separate page?	Yes, please submit on a separate page	21/10/2026
3	We are unclear on the marking scheme being applied in respect of the Previous Experience Section. This appears to be the only Section which is not marked on a Pass/Fail decision. I note that the document says in the table each of Client Organisation / Industry, Candidate's Role, Value and Duration carries equal weight (Page 13). However, the number of marks stated in the Marking Scheme (Section 11.4,	Less than 6000 marks constitutes a fail on previous experience. Be advised that each contract is weighted at 3333.33 marks. These marks are sub-weighted as 166.66 (5%) for each of Clients Organisation, Candidate's Role, Scale - Value, Scale - Duration and 2666.66 (80%) for Scope. There is a typo on page 17 concerning Scale - Duration, the correct sub-weighting is 166.66 marks, not 150.	21/10/2026

	page 14 & 15) do not match what is stated in the table. Can you please clarify the number of marks in the table on page 13 is correct?		
4	We assume that, though not explicitly outlined in the tender, Pillar II Tax Compliance and Consulting for both Ireland and the UK is included in the scope and quote. As the Group has consistently exceeded annual turnover of €750m in recent years the group is within the scope of Pillar II Tax (Minimum Corporation Tax). This mandates these filings. Please confirm if this assumption is incorrect.	Your assumption is correct.	21/10/2026
5	Aligned to the €750m turnover threshold, there is a requirement for EirGrid to file both a Public and a Private CbCR (Country by Country Report). Should this service be included in the tender?	Yes this should be included.	21/10/2026
6	In light of governance changes imposed by regulators between EirGrid and SONI we understand that EirGrid no longer controls SONI, though it continues to hold a 100% shareholding in SONI. It appears from the tender document that SONI is not	Correct, SONI compliance and consultancy is excluded. However, at times, EirGrid may require consultancy advice on the relationship/tax implications of various transactions between EirGrid and SONI.	21/10/2026

	included in the services, but for the avoidance of doubt, can you confirm that SONI tax compliance and consulting is excluded from this tender?		
7	We note that the tender document states that EirGrid will prepare final tax computations and the successful candidate will review these computations. Can you confirm that the Candidate will prepare the tax returns for submission.	The successful candidate will prepare the tax return and send to EirGrid for review and once approved the candidate will file same with Revenue	21/10/2026
8	Can you confirm that no French tax filings are required under this tender – we understand the French filing of CI DAC is dealt with a separate party?	Your understanding is correct. We can confirm that no French tax filings are required.	21/10/2026
9	We note that it is currently planned that the contract will be awarded in March 2027 and commence in April 2027. Can you confirm what is the first period that will be covered by the tender i.e. filing returns for the year ending 30 September 2026, or corporation tax sign off for the year ending 30 September 2027.	The first period covered by the tender will be 30 September 2026.	21/10/2026
10	Can you please provide a full group structure?	Please see group structure document attached	21/10/2026

11	Does the group have any foreign subsidiaries, branches, permanent establishments, withholding tax obligations, or overseas filing requirements?	The group has UK Entities/Branch	21/10/2026
12	Please provide a copy of the Group structure.	Please see group structure document attached	21/10/2026
13	Please confirm whether the financial year ends and CT filing timelines are aligned across the group.	Yes, they are aligned across the group	21/10/2026
14	Please provide a high-level overview of material tax losses, excess interest capacity, or other tax attributes utilised by the group.	Information cannot be provided at this stage.	21/10/2026
15	Have any DAC6 reporting obligations arisen in the last three years or are any expected in the near future?	No	21/10/2026
16	Does the group maintain a formal tax strategy, tax risk framework, or tax governance policy?	Yes	21/10/2026
17	Could you please provide the details of JV ownership, more specifically, who is responsible for filing the JV corporation tax and Pillar 2 returns.	EirGrid Plc is responsible for the Pillar 2 filing obligations within the EirGrid group.	21/10/2026
18	Has transfer pricing documentation and/or benchmarking been prepared in respect of intra-group	This is in place.	21/10/2026

	transactions (e.g. services, shareholder loans), and when was it last updated?		
19	Has a Pillar 2 assessment been undertaken / is the group expected to rely on transitional safe harbour provisions in the short term?	Yes, an assessment has been undertaken.	21/10/2026
20	Who is responsible for the Pillar 2 filings? We note it has not been specifically called out in the scope of work. Please confirm whether any support will be required in respect of this.	The expectation is that the successful tender will support EirGrid with Pillar 2 compliance.	21/10/2026
21	Has there been any material transactions over the last three years where formal tax advice had been received? If so, could you provide us an overview of the type of transaction and whether any ongoing compliance or monitoring obligations arise from such transactions?	Yes, given the context of the organisation, complex transactions tax advice tends to be required.	21/10/2026
22	Is there any planned material transaction in the next three years where formal tax advice is expected which may require tax structuring advice, due diligence support, or Revenue engagement?	Yes, given the context of the organisation, complex transactions tax advice tends may be required.	21/10/2026
23	Where applicable, could you please provide us an overview of the expected	Its expected a range of advice will be required throughout the framework agreement	21/10/2026

	transactions (new projects, refinancing, restructurings, etc.)?	including but not limited to project and financing related queries,	
24	Please confirm responsibility for the preparation and filing of all tax returns (including joint ventures) and identify any aspects currently outsourced to external advisers.	the expectation is that you assist the internal tax team with the preparation and filing of the corporation tax computations and returns.	21/10/2026
25	Please confirm whether the group is within scope of interest limitation rules (ILR) and whether an ILR analysis has been undertaken?	Yes, the group is within scope.	21/10/2026
26	Where the group is within scope of the Interest Limitation Rules, have any ILR groups been established and are any elections currently in place?	No group has been established.	21/10/2026
27	Are any group companies treated as Section 83 "Investment Companies" and claiming expenses of management for tax purposes?	Information cannot be provided at this stage.	21/10/2026
28	Please confirm whether Section 247 interest relief applies to any group borrowings. If so, has supporting tax analysis been undertaken and have there been any capital recoveries to date?	Information cannot be provided at this stage.	21/10/2026
29	Please provide an overview of material intercompany	Information cannot be provided at this stage.	21/10/2026

	financing arrangements, including whether loans are interest-bearing, the applicable rates, and whether transfer pricing support exists.		
30	Are there any ongoing or recently concluded Revenue audits, interventions, investigations, settlements, appeals, or disputes?	Not relevant at PQQ stage, however the expectation is that the appointed advisor would support EirGrid with Revenue matters.	21/10/2026
31	What were the main points of discussion in the latest CCF meeting held with Irish Revenue?	Our CCF meetings deal with all relevant tax heads.	21/10/2026
32	Are any entities expected to increase in tax complexity over the next 12 months due to operational changes, acquisitions, disposals, financing arrangements, or other strategic initiatives?	Ongoing support would be expected on all complex issues as they arise.	21/10/2026
33	We note the scope of work refers to “Tax Compliance Services” and later “corporation tax” computations and returns specifically. Will assistance with VAT compliance be required as well?	At present we will not require assistance with VAT compliance. VAT filings are dealt with in house. However, advisor support is expected for all tax heads including VAT.	21/10/2026
34	We understand that tax provisioning / accounting support is not within scope, however, please confirm if any such support may be required.	To the extent that it forms part of the CT compliance support will be expected from the tax advisor.	21/10/2026