

## **External Gas Pipeline Audit & Consulting Services**

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### **Request for Bids in support of Gas Pipeline Tax Audit**

The National Directorate of Petroleum Revenue (NDPR) is the Timor-Leste's governmental agency charged with the statutory responsibility for the enforcement of petroleum revenue laws, including the collection of petroleum revenues and periodic tax audit of the Contractors and Subcontractors of petroleum operations in Timor-Leste's exclusive areas and in the Joint Petroleum Development Area (JPDA). The NDPR was established pursuant to the Decree Law No. 9/2009.

The primary objective of the project is to support the mission of the NDPR in the area of tax audit. The NDPR invites Expression of interests and bids from suitably qualified and experienced international engineering audit firms and or accounting firms with demonstrable experience in petroleum taxation and related engineering issues to assist NDPR on technical/engineering and petroleum tax accounting issues that are implicated in the tax audit of oil and gas companies, and more particularly on gas pipeline projects

The selected firm or combination of firms is or are expected to provide professional and accurate development of issues, efficient and effective resolutions to significant and complex tax accounting, transfer pricing and valuation issues and which are connected with the gas pipeline tax audit. The firm or firms will be specifically required to provide technical expertise on technical issues encountered in Income and Additional Profit Tax returns, as they relate to the revenue attributable to gas and provide direct support to non-examination organizations, such as the Appeals Office and Petroleum Tax Counsel (where and when necessary).

#### **SCOPE OF WORK**

Review of information returns and other financial information provided to NDPR by certain taxpayers for a particular tax year or years, including:

1. Pre-examination Risk Analysis
2. Treatment and classification of tangible and intangible items on a tax return in relation to the pipeline
3. Review of invoices, Authorization for Expenditures (AFEs) and cash calls
4. Matching invoices with AFEs and cash calls
5. Review of depreciation schedules & verification of asset
6. Tariff review
7. Valuation assistance, including an appraisal of tangible property or valuation of a business interest or intangible property connected with a gas pipeline
8. Transfer pricing issues
9. Other assistance, including technical engineering or scientific knowledge or expertise as may benefit the specific case

**Please note that the project will involve travel to offshore location**

#### **QUALIFICATIONS**

The selected firm will be required to show:

1. Valuation modeling in the oil and gas industry
2. Strong understanding of the gas industry
3. Strong experience in Tariff setting within South East Asia
4. Expertise on Transfer pricing-related issues

5. Experience in International tax/Withholding tax issues
6. Basic understanding of Timor-Leste petroleum taxation laws

### **SELECTION CRITERIA**

Interested firms are requested to provide the following information in their EOI and Bid package:

1. A corporate profile including the date they were established, the range of services they provide, their size, indicating the number of staff carrying out each kind of service
2. A description confirming their capacity to perform the scope of work, listing previous similar assignments they have performed over the past five (5) years indicating the approximate size and location where it took place and giving names and references
3. Representative CVs of key staff likely to be available for the assignment indicating their skills and qualifications
4. Proposed Methodology
5. Work program timeline
6. Statement declaring whether they are in any potential conflict of interest situation
7. Firm and detailed Quotation for the consulting services.

### **SUBMISSION**

Qualified firms that meet the above requirements are invited to submit the requested information above and the bid package to:

**A. By hand or courier and marked ‘Confidential’ for the attention of:**

Ms. Monica da Cruz Rangel

NDPR, National Director

Ministry of Finance, Ground Floor, Palacio do Governo

Building No. 5

Dili, Timor Leste

Or

**B. Attachments** (if submitted via email) indicating **DO NOT OPEN IN ADVANCE** to:

[mrangel@mof.gov.tl](mailto:mrangel@mof.gov.tl), cc: [Coliveira@mof.gov.tl](mailto:Coliveira@mof.gov.tl); [Scardoso@mof.gov.tl](mailto:Scardoso@mof.gov.tl)

### **CLOSING DATE**

*The closing date is February 29, 2012. Late bids will not be considered.*

### **FOR FURTHER INFORMATION & CLARIFICATIONS**

**Contact: Mr. Bobby Boye:** [bboye@mof.gov.tl](mailto:bboye@mof.gov.tl)

The Successful candidate will be contacted as soon as selection process is completed.