

Terms of Reference for tax health check services

A. Scope of services

The management of Christian Blind Mission (CBM) seeks a tax consultant to conduct a tax health check on its operations. The tax health check will cover the period 1 January 2020 to 30th June 2022.

The tax health check will cover the following broad areas:

- Corporation tax
- Value Added Tax (VAT)
- Employee Taxes
- Withholding Tax

The purpose of the tax health check services is to assist in complying with the current tax laws and regulations. This shall involve review of the organization's operations over the period covered in this terms of reference with a view to identifying any areas of non-compliance.

1. Corporate tax

To assess whether CBM is compliance with Income Tax statutory provisions, rules and regulations including:

- Review the MOUs signed with the Government and whether their implementation may result to tax exposures or tax planning initiatives
- Authenticate the exemption status of the organization
- Review the filing of corporate tax returns
- Review the various sources of income and how management has accounted for the same in the self-assessment returns
- Review the accounting systems and confirm whether they are adequate to provide information required in order to comply with the requirements of the relevant tax laws and regulations
- Review the tax operations and confirm whether the requirements of the relevant tax laws have been complied with. Any issues of non-compliance would be documented and recommendations made as necessary
- Review the transactions of the operations and advice on any tax exposure areas or available tax incentives

2. Value Added Tax

To assess whether CBM is compliance with Value Added Tax (VAT) statutory provisions, rules and regulations including:

- Establish the status of the organization with regard to VAT
- Review whether necessary VAT exemptions have been sought to avoid resultant tax exposures
- Review accounting records and establish whether records comply with the requirements of the VAT Act

- Review contracts/payments with non-resident persons and advice on VAT implications

3. Employee Taxes

To assess whether CBM is compliance with regard to statutory provisions, rules and regulations on employees' taxes, including:

- Review and assess whether correct tax treatment has been accorded to salaries, allowances and other benefits given to employees on permanent, contract and/or casual basis
- Ensure that tax returns are correctly filed with the Revenue Authorities
- Test and give comfort on the accuracy and completeness of the payroll process
- Assess and advise whether proper, complete and accurate payroll files and records are maintained in line with the provisions of the law
- Reconcile staff costs as per the payroll to those in the financial statements
- Review the NSSF and NHIF monthly deductions and returns and advise on compliance
- Review the Retirement Benefits Scheme and advise whether the employees and employer's contributions are accorded correct tax treatment

4. Withholding Taxes

To assess whether CBM is compliance with regard to statutory provisions, rules and regulations on withholding taxes, including:

- Review of tax returns and ensure they are correct and in line with the provisions of the law
- Review and assess whether eligible payments have been subjected to withholding tax
- Test the accuracy, completeness and timeliness of the tax returns and payments and proof of payment
- Assess and advise whether proper, complete and accurate withholding tax files are maintained
- Review withholding tax procedures and documentation maintained to assess adequacy and compliance as to tax requirements

B. Reporting and coordination

The assignment will be coordinated by the Regional Finance Manager based at CBM Regional Hub Office in Nairobi

C. Tax Consultant Responsibility

The scope of your work will normally be as guided these terms of reference and based on the law as it stands at the time the advice is provided. However, the tax consultants' work will include any other tax exposure

components that may come to their attention in the course of undertaking this assignment. Such matters arising will be brought to the immediate attention of CBM for concurrence and agreement on the additional work to be performed.

D. Our Obligation

We will provide the tax consultant with all relevant and appropriate background material, information, access to records and explanations required for the proper performance of those duties.

CBM will also ensure that the Tax Consultants are given sufficient access to appropriate management and members of staff in connection with performance of its duties hereunder.

E. Timeframe

The tax health check shall be carried out, completed and report issued not later than after twenty-one (21) days from the signing of contract.

F. Qualification

- The specialist/firm must have at least five years of experience in doing tax health check services. For International non-profit organization is a plus.
- The specialist/firm must have valid legal documents to operate in Haiti. Being a member of Ordre des Comptables Professionnels Agréés d’Haiti (OCPAH) is a plus.

G. Other information

The specialist/firm that is interested should send: A technical proposal and financial offer including the CVs of all professionals who will participate in the work highlighting relevant work and legal documents by email to hr.haiti@cbm.org no later than September 23rd, 2022.