

Annex D: Scope of Work- Tax and VAT Consultancy

1. Title of Assignment

Helen Keller International seeks a Tax Consulting Firm/Audit Firm or an individual to provide consultancy services on Legal and Tax. The Consultant is expected to take all the responsibilities to prepare the tax calculation of Helen Keller International Staff, Filing Tax returns for the organization and Country Director (CD) of Helen Keller International, providing legal opinion, attending hearings, etc. in line with Bangladesh prevailing tax laws, acts, and regulation. The detailed specification of work is given under "Scope of Work".

2. Scope of Work

The Consultant is expected to provide the following services:

i. Payroll Tax

- a. Working with the People's Operations and finance teams to calculate payroll tax for all staff. Prepare a summary of the tax payable by each staff member to be paid/deducted at source.
- b. Reconcile the calculation with the payroll tax calculated and TDS by the office.
- c. Review staff-wise tax calculation for all staff when any changes in income or tax rules are made.
- d. Develop income tax strategies/guidance for Helen Keller International employees so that tax liability for staff and the organization can be lower/reduced. Communicate with HR and Finance to explain income tax issues for the employees.
- e. Support and submit legal documents related to the employee and the organization to NBR (Section-177, Old 108, 108A) in due time.
- f. Provide clarification and legal opinion on the queries from HKI related to Tax and legal issues as and when required.

ii. Withholding Taxes

- a. Provide consultation and advice in writing on withholding tax as per category of expenditure and its calculation when change is made by NBR.
- b. Submission of withholding tax returns to the concerned authority every month on behalf of Helen Keller International.

iii. Annual Tax

- a. Guide and assist in the preparation of the overall annual tax calculation for the organization.
- b. Submit annual tax return (**normal**) for Helen Keller International to the concerned authority in due time,
- c. Obtaining annual tax return clearance certificates for Helen Keller International.
- d. Manage and organize all the documents required for the tax returns
- e. Provide clarification and legal opinion on the queries from HKI related to tax and legal issues.
- f. Attend hearings on behalf of HKI where necessary for tax-related issues of Helen Keller International (as and when required)

iv. VAT Return

- a. submission of VAT returns to the concerned authority every month on behalf of Helen Keller International.

v. Others

- a. Review Helen Keller International's policies and practices regarding VAT and Tax and provide advice related to tax and VAT to ensure VAT and Tax law are fully complied with (as a schedule of tasks and deadline of submission/completion for a consultant that applies to Helen Keller International
- b. Manage queries/ notices from Tax authorities
- c. Sorting out discrepancies, if any, arising in the normal course of business
- d. Review the practice and provide suggestions to ensure government and organizations' compliances related to VAT/Tax and legal are followed.

5.1 Timeline and Deliverables

This contract will be initially **for a period of 01 year starting from May 15, 2025 (expected)**, and **may be extended up to 3 years based on satisfactory performance** confirmed by the point person (service receiver). The assignment will be required to meet all the deadlines required for different submissions of tax returns to the concerned authorities.

Deliverables: All the services as stated above under the scope of work

5.2 Schedule of tasks and deadline of submission/completion for consultant

| Task | Notes | Unit Type | Quantity |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------|
| 1. Withholding Tax return submission- for Helen Keller International (every month) | | Times | 12 |
| 2. Submit VAT returns to the concerned authority every month on behalf of Helen Keller International | | Times | 12 |
| 3. Annual Tax Return preparation, submission (Normal), and certification for Helen Keller International for the period July to June | <ul style="list-style-type: none">• Return to be submitted under the "Normal" category• Tax clearance certificate to be obtained• No additional cost will be paid other than the rate quoted | Times | 1 |
| 4. Staff-wise payroll tax calculation for deduction at source considering GoB tax rule, perquisite, reduction of tax liability of organization and staff (Around 35 staff per year) | <ul style="list-style-type: none">• Payment will be made based on actual quantities of service. | Times | 4 |
| 5. Attend hearing on behalf of Helen Keller International where necessary for VAT and Tax related issues (if applicable) | <ul style="list-style-type: none">• Payment will be made based on actual quantities of hearings attended. | Per hearing | 2 |

| Task | Notes | Unit Type | Quantity |
|----------------------------------------------------------------------------------------------------------------------------------|-------|------------------|----------|
| 6. Prepare and submission of Staff Tax/Payroll related reports to NBR (Section-177, Old 108 & 108 A) (Around 35 staff) | | Times | 1 |
| 7. Provide clarification and legal opinion on the queries from HKI related to Tax/VAT related legal issues as and when required. | | Per consultation | |

6. Terms of Contract

The contract between HKI and the Consultant for this consultancy will be on a fixed task-based fee determined by mutual agreement of both the parties. The Consultant entering a contract with HKI must ensure that the entire scope of works is carried out on time in accordance with the government rules and regulations.