LEBANESE REPUBLIC
MINISTRY OF FINANCE
Lebanon Fiscal Management Project - Project Coordination Unit

REQUEST FOR EXPRESSIONS OF INTEREST
(CONSULTING SERVICES - FIRMS SELECTION)

Country	Lebanese Republic
Project	Lebanon Fiscal Management Project (FMP) (P181155)
Loan No.	IBRD-96440
Assignment Title	**Consulting Firm for ITAS Preparation: Business Process, Legal Review and Procurement Support**
Reference No. (as per Procurement Plan)	**LB-MOF-568490-CS-QCBS**
Market Approach	Open - International
Deadline for Submission of Expressions of Interest	**28 September 2026 at 15:00, Beirut local time**

1. Financing

The Lebanese Republic has received financing from the International Bank for Reconstruction and Development (IBRD) toward the cost of the Lebanon Fiscal Management Project (FMP), and intends to apply part of the proceeds of this financing to eligible payments under the contract for the consulting services described below.

The consulting services ("the Services") will be provided to the Ministry of Finance of the Lebanese Republic ("the Client"), which is the implementing agency for the Project.

2. Objective and scope of the Services

The Ministry of Finance intends to deploy a modern Integrated Tax Administration System (ITAS) to replace its current legacy tax administration environment, which comprises SIGTAS for income tax and VAT, together with separate applications for Built Property Tax, Inheritance Tax, Stamp Duty and Collection. The ITAS will support core tax administration functions across the Revenue Directorate and the VAT Directorate, and must be designed to interoperate with Lebanon's customs system (ASYCUDA), the Treasury single account system, the civil registry, the land registry, and the e-invoicing platform currently under development at the Ministry of Finance.

The Ministry of Finance seeks to engage a single consulting firm with multidisciplinary capacity to deliver two interdependent and sequenced streams of preparatory work under one integrated assignment:

> **Stream 1 - Business Process and Legal Review:** current state assessment and gap analysis of tax administration business processes, laws, regulations, procedures and institutional arrangements across the Revenue Directorate and the VAT Directorate; business process re-engineering and definition of future "To-Be" processes; a Legal Reform Matrix identifying the legislative and

regulatory amendments required to enable electronic filing and payment, electronic taxpayer notification, legal validity of digital records, data privacy and taxpayer rights in a digital environment; institutional readiness and change management assessment; and update of the relevant sections of the Ministry's administrative procedures manual.

Stream 2 - ITAS Procurement Preparation: preparation of the complete technical and functional documentation required for the procurement of the ITAS solution, including the Functional Requirements Specification, the Technical Requirements Specification and Architecture Note, the SIGTAS-to-ITAS data migration plan, service level agreements, training and capacity building plan, change management strategy, phased implementation and rollout strategy, testing and user acceptance testing framework, the technical evaluation methodology and scoring matrix, and the complete, ready-to-issue Request for Proposals with all technical annexes.

The assignment comprises five deliverables: an Inception Report; a Diagnostic Report; a Reform and Readiness Report; a Draft ITAS Specifications and Procurement Package; and a Final Report and Complete RFP Package. All deliverables shall be submitted in English.

3. Duration, place of performance and contract type

The assignment is expected to commence in the second quarter of 2027 and to be completed within approximately one hundred (100) working days from the date of contract signature, exclusive of Lebanese public holidays. The Services will be delivered through a combination of remote work and in-person engagements at the premises of the Ministry of Finance in Beirut, Lebanon.

The contract will be a lump-sum contract. The contract price shall be inclusive of all professional fees and all costs required to perform the assignment, including in-country missions, international and local travel, accommodation, subsistence, local transportation, communications, insurance, taxes and other incidental expenses.

4. Terms of Reference

The detailed Terms of Reference for the assignment are attached to this Request for Expressions of Interest. They may also be obtained at the address given in paragraph 12 below, or requested by email .

5. Invitation

The Ministry of Finance now invites eligible consulting firms ("Consultants") to indicate their interest in providing the Services. Interested Consulting firms should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services.

Expressions of interest shall be structured so as to address each of the shortlisting criteria set out in paragraph 6 below, in the order in which they appear. Submissions that do not address these criteria may not be considered.

6. Shortlisting criteria

Consultant will be shortlisted on the basis of the following criteria. Only the qualifications and experience of the firm - and, where an association is proposed, of its joint venture partners - will be assessed at this stage.

a) **Core business and years in business.** The Consultant's core business shall lie in one or more of the following fields: IT and business advisory services, tax administration reform, public financial management, revenue authority modernization, and the design, specification and procurement of government revenue information system. The consultant shall have a minimum of ten (10) years of relevant experience in business process engineering for the purpose of tax administration reform including the design, implementation or modernization of related information technology systems.

b) **Relevant experience in ITAS or comparable revenue management systems.** The firm shall demonstrate having successfully executed and completed at least two (2) assignments within the last ten (10) years involving the tax administration modernization, business process re-engineering within a revenue administration, or tax legal and regulatory reform, procurement preparation, functional and technical specification, or implementation of an Integrated Tax Administration System or a comparable integrated revenue management system.

c) **Combined legal and information systems capability.** Demonstrated capacity, within the firm itself or through a formalized association, to deliver both tax legal and regulatory review and tax information systems specification as part of a single integrated assignment. Consultants that have delivered these two streams under one contract should state so explicitly and identify the assignment.

d) **Technical and managerial capacity to mobilize.** Demonstrated capacity to mobilize, within the assignment timeframe, a multidisciplinary team covering tax administration reform, business process re-engineering, tax law and regulatory reform, tax information systems, and information technology procurement and evaluation. Evidence: statement of the firm's permanent professional staff by discipline, and a description of the firm's quality assurance arrangements.

Key Experts will not be evaluated at the shortlisting stage.

The attention of interested Consultants is drawn to Section III, paragraphs 3.14, 3.16, and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers", Seventh Edition, September 2025 ("the Procurement Regulations"), setting forth the World Bank's policy on conflict of interest. The Procurement Regulations are available on the World Bank's website at www.worldbank.org/procurement.

7. Associations

Consultants may associate with other firms to enhance their qualifications, but shall indicate clearly whether the association takes the form of a joint venture or of a sub-consultancy. In the case of a joint venture, all partners shall be jointly and severally liable for the entire contract if selected.

8. Selection method and shortlist

A Consultant will be selected in accordance with the Quality- and Cost-Based Selection (QCBS) method set out in the Procurement Regulations.

The shortlist will contain not fewer than five (5) and not more than eight (8) firms. Only shortlisted Consultants will be invited to submit proposals, and will be notified in writing.

9. Submission of expressions of interest

Expressions of interest must be delivered in written form, in English, to the address given in paragraph 12 below (in person, by mail, or by e-mail) no later than **28 September 2026 at 15:00 hours, Beirut local time.**

- Submissions sent by e-mail shall be in a format that cannot be altered (PDF preferred), shall not exceed 10 MB per message, and shall bear the following subject line: "**EOI - ITAS Consulting Firm - LB-MOF-568490-CS-QCBS - [name of firm]**".
- The Ministry of Finance will acknowledge receipt of each expression of interest by return e-mail. A Consultant that has not received an acknowledgement within one (1) working day of submission should contact the Ministry at the address given below.
- Expressions of interest should not exceed twenty-five (25) pages, excluding the covering letter.

10. Address for information and submission

Further information may be obtained at the address below during office hours, 08:00 to 16:00 hours Beirut local time, Monday to Friday:

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