

KNOWLEDGE CENTRE

Eligibility Requirements

ER:2

Relevant Facts or Questions Asked	Issues Arising
<p>A Procuring Entity sought guidance as follows:</p> <p>Are international bidders who participate in national competitive bidding required to submit TCL at the time of bid submission or contract award?</p>	<p>I. N/A</p>

Advice

1. Where the National Competitive Bidding (NCB) is utilised, bidders are required to be tax compliant at the time of bid submission. This is applicable to all bidders who participate in procurement exercises that are deployed using the NCB procurement method.
2. Conversely, tax compliance is ascertained prior to the award of the procurement contract where the International Competitive Bidding procurement method is utilised. Hence, bidders would not be required to prove compliance at the time of bid submission.
3. **In conclusion, all bidders are required to be tax compliant at the time of bid submission where the NCB procurement method is utilised. Please see Regulation 17 of the Public Procurement Regulations, 2018 for reference.**