



UNIDADE DE GESTÃO DE PROJECTOS ESPECIAIS

PROJECTO DIGITAL CABO VERDE

Av. China, Edif. Tribunal Constitucional, 3º andar
CP: 145, Chã-d'Areia, Cidade da Praia, Cabo Verde
Telefones: (+238) 261 75 84 / 261 61 98
www.governo.cv

Consultancy Services to develop an IT Solution that allows implementation of an Automatic Exchange of Information (AEOI) in tax matters, to support the operationalization of an information exchange office

EOI#47/DCVP/UGPE/2023

CLARIFICATION # 2

QUESTION 1:

Considering that the NDSR intends to exchange the information upon request regarding the Double Taxation Conventions, could you please elaborate what type of information should be automatically exchanged? Please note that both domestic and foreign legislation, and some interpretation to article 26.º of both the UN and OECD Model Tax Conventions namely the commentary of the UN and OECD on said provision state that for information to be exchanged upon request, a "foreseeable relevance" of the request requirement and a principle of prohibition of "fishing expedition" are in force and as such what are the mechanisms that should be in force that Cape Verde intends to implement in order to comply with these rules?

ANSWER 1:

Cabo Verde signed the multilateral convention on mutual administrative assistance in tax matters (MAAC). This international legal instrument was signed by the Cabo Verde in November 2019 and provides for all forms of administrative assistance in tax matters: exchange of information upon request, spontaneous exchange, automatic exchange, tax tests abroad, simultaneous tax examinations and tax collection assistance. The Conventions to avoid double taxation (CDT) and the multilateral convention on mutual administrative assistance foresee the automatic information exchange. Automatic exchange may occupy when there is reasons to suspect that there may be significant tax loss from the international treaty partner or there is reason to assume that a tax loss may result from artificial profit transfer within groups of business (transfer price).

QUESTION 2:

Could you please clarify how you intended to implement the validation and the exchange of automatic financial information regarding the CRS regime since this legislation is still pending approval?



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ANSWER 2:

Cabo Verde intends to send shortly the formal letter to the Forum Global Secretariat, regarding the intention to require formal adhesion to the CRS regime. Next year Cabo Verde will be assessed on the criteria of the adhesion process. Specifically, regarding the confidentiality and security of the system.

QUESTION 3:

The system should also automatically grant Cape Verde's tax residence certificates, if so in what conditions?

ANSWER 3:

The request for a tax residence certificates must be provided by the local services of the Cabo Verde tax administration. The request is an autonomous process in accordance with the legislation in force.

QUESTION 4:

Could you please specify what you mean regarding the assessment of the legal system on the level of transparency and exchange of information upon request, clarifying what type of work and deliverables you require to be carried out in this regard.

ANSWER 4:

As part of the Procurement process ongoing the service provider must have knowledge of the legal framework that supports the exchange of information on request and automatic, in the scope of the FATCA, CRS and CbC and even domestic legislation regarding to these matters.



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QUESTION 5:

Regarding the technical specifications of the system to be created, it is mentioned that the solution must comply with several parameters, in particular with XML and database usage (SQL/Oracle). Is there any restrictions to the usage of additional languages / technologies (e.g. .NET, Entity Framework, C#, Java, NHibernate)?

ANSWER 5:

In terms of database, the system must be implemented with Oracle. The programming language should be Java with Hibernate to access the database and the authentication / authorization must be implemented with OpenID Connect / OAuth2 technology and PDEX/IGRPWeb.

QUESTION 6:

In addition, in the same chapter could you please clarify what applications are included in the sentence "The IT solution to be created must comply with the following technical parameters: integration with XYZ applications"?

ANSWER 6:

The IT solution must integrate with Commercial Banks and DNRE to collect and store information and integrate with IRS/Others to send information. All the information must be encrypted in transit and in rest state.

QUESTION 7:

Regarding the calendar, the Result 2 must be concluded in 10 weeks from the contract signature. Is this deadline mandatory, or if necessary, are you willing to extend the deadline to the end of the Result 4 (From contract signature + 16 weeks)?

ANSWER 7:

To be considered in the Request for Proposal stage.



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QUESTION 8:

In accordance with Result 4, namely - “The consultant shall provide the service of technical support and update of versions”. Is this service expected to be presented and provided annually?

ANSWER 8:

This aspect is outside the scope of this TOR and will be addressed at a later stage.

QUESTION 9:

The expressions of interest should be sent by/or to which e-mail?

ANSWER 9:

Yes. Email: Sandra.Lima@mf.gov.cv ; Ailine.Fernandes@mf.gov.cv
C/c: Guevara.Cruz@mf.gov.cv ; Nuno.Gomes@mf.gov.cv

QUESTION 10:

The expressions of interest should be sent until the 3th of March – there is any limit hour?

ANSWER 10:

Until 23:59 (local time).

QUESTION 11:

The expressions of interest to be reply until the 3th of March should include the cost of the provision of the service and solution? If so, do we need to provide a split / breakdown for each relevant task or it is enough to share an overall amount without an allocation to each task?



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ANSWER 11:

Please note that we are at the expression of interest stage. Thus, interested consultants should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services. (Relevant material must not exceed 30 pages overall).

The cost will be provided at request for proposal stage.

QUESTION 12:

The expressions of interest to be reply until the 3th of March should include the methodology and solution upon what we are going to make the delivery, or just references of similar work performed? More precisely the expression of interest should include only details of our 1. Core business and years in the related business; 2. Relevant experience from the past and ongoing relevant for this project; 3. Demonstrate specific experience in countries with similar conditions or context of Cabo Verde?

ANSWER 12:

Please note that we are at the expression of interest stage. Thus, interested consultants should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services. (Relevant material must not exceed 30 pages overall).

The methodology and other information will be provided at request for proposal stage.