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**Ministry of Finance, Banking & Postal Services**  
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## **RESPONSE TO INQUIRIES**

# **INTEGRATED REVENUE ADMINISTRATION SYSTEM (IRAS)**

RFP No.: MOF2025-001  
June 11, 2025

No.	Page	Requirement	Question	Response from MOFBPS
1.	9	PART 1: Proposal Due Date and Time: 18 June 2025	We respectfully request an extension of the proposal due date for the RFP. We understand that answers to our inquiries are expected by Wednesday, June 11, 2025. This timeline allows for only one week to thoroughly consider and incorporate these crucial answers into our final proposal. To ensure we submit a comprehensive and high-quality bid that fully reflects the information provided, we kindly ask for an extension. This additional time will enable us to meticulously integrate the responses to our inquiries, ultimately benefiting the overall quality of our submission.	MOFBPS will extend the deadline for proposal submissions by 7 days (June 25, 2025).  The schedule will be revised by 7 days. A new schedule will be shared with Tenderers.
2.	4	RFP PART 4 - PRICING - WORKSHEET INSTRUCTIONS 5. <u>Hardware Capacity Estimates</u>  PART4_IRAS_Response_Form_Financial_v1.0.1	In this worksheet, only the <u>hardware specifications</u> have to be filled out, not the prices. So, we consider hardware to be out-of-scope for this RFP.  However, in PART4_IRAS_Response_Form_Financial_v1.0.1, SECTION 3 – PRICING AND PAYMENT BASIS it says: The Tenderer will submit an <u>estimate for all hardware</u> , software licenses, system support, training and implementation services being proposed.  Please confirm that hardware is out-of-scope for this RFP and that only the hardware specifications have to be supplied.	Any necessary hardware should be stated and quoted in any proposal for RFP MOF2025-001.  Prices are not required but may be supplied. If prices are given (put in the Pricing Tab), please also give the capacity level (i.e., specifications) of the hardware.
3.	13	PART2_IRAS_Statement_of_Requirements_v1.0.1, section SECTION B:	It says Vendors are encouraged to provide a comprehensive answer to Requirement PIY-11, assisting DCTRT to establish an informed position on	PIY-11 is a typographical error. Please refer to PIY-01.

		FUNCTIONAL REQUIREMENTS OF THE IRAS SOLUTION	its preferred payment operating model. But PIY-11 is not included in the requirements table nor in the Excel form.  What does PIY-11 entail?	
4.	18	PART1_IRAS_Overview_and_Conditions_of_Participation_v1.0.0 FINAL, section 37 Tender document files	Would it be acceptable to submit our proposal in PDF format instead of Word? The reason is that PDF preserves the formatting exactly as intended, which helps ensure that everything—from layout to citations—appears consistently regardless of the device or software used to open it.	Yes, PDF is also acceptable for proposal submissions so long as the correct template sections are included. All proposals should be submitted to the Contact Officer(s).
5.		PART 1_IRAS_Overview_and_Conditions_of_Participation_v1.0.0 FINAL: General, Scope	Based on our extensive experience with implementing integrated revenue administration systems in small islands and developing states, we urge you to reconsider the scope of this endeavor. Seeing the size and IT maturity of the current tax administration, we recommend a much scaled down version of the IRAS for the first phase. We would strongly recommend focusing on the introduction of your new tax type and the basic functionality to support this new tax type, and leave all other functionality for a later phase, which can be determined and priced at a later phase. Delivering all the required functionalities as listed in the statement of requirements would be overwhelming and counterproductive for the staff of the tax administration. With a scaled down version of the IRAS, the tax administration would still be able to reach its goals of increased compliance, reduced tax evasion and reduced compliance costs for taxpayers through a user-friendly self-service portal, improved	The RFP (PART 2, page 5) does discuss a phased approach.  DCTRT wants to know the capabilities that exist in the solution provided, and are open to consider a phased approach, or an approach where some features are separated into options for inclusion. Potential suppliers are encouraged to outline their recommended approach to phasing the project along with evidence of where this approach has been successful in other similarly sized/resourced countries.  All respondents should provide a price option based on the pricing tables provided, with alternate approaches provided in addition.

			<p>administrative efficiency and effectiveness through straight-trough processing, and flexibility in case of changes in laws, regulations, tax rates and tax types through a highly customizable solution.</p> <p>After implementation of the first phase and when the tax administration staff and the taxpayers have become accustomed to the new system and portal, a second phase for additional features and functionalities could be considered, based on the experience with the new system and the perceived gaps.</p> <p>Would you agree to this approach and are you open to significantly scaling down the requirements for the first phase of this project?</p>	
6.		<p>PART 1_IRAS_Overview_and_Conditions_of_Participation_v1.0.0 FINAL: General, Scope</p>	<p>Since the additional tax reforms described in the RFP are still under design and must be approved by the government, we would advise including only the largest tax types currently administered by the DCTRT in the first phase as described above. These are: Wages and Salaries Tax, Business Gross Revenue Tax and Immovable Property Tax.</p> <p>Would you agree to this approach?</p>	Kindly see the phased approach discussed in the RFP (Part 2, page 5).
7.	6	<p>PART 1_IRAS_Overview_and_Conditions_of_Participation_v1.0.0 FINAL: Section 5</p>	<p>It says, "Award of contract is subject to availability of funds". How should we interpret this?</p>	MOFBPS has a forecasted budget for this project. However, we are exploring the market and will adjust based on market results.
8.	16	<p>PART2_IRAS_Statement_of_Requirements_v1.0.1: TPA-02</p>	<p>In line with OECD best practices for a citizen-centric tax administration, where a single, unified taxpayer account</p>	MOFBPS must be able to ascertain a taxpayer's liabilities for any tax type for any given time period.

		The solution MUST maintain sub-accounts for each taxpayer by tax type and tax period.	provides real-time visibility over all obligations and payments, maintaining separate sub-accounts by tax type or period is counter-productive. We therefore ask you to reconsider this requirement and consolidate into a single taxpayer account, in order to align with leading international frameworks for seamless taxation.	
9.	21	PART2_IRAS_Statement_of_Requirements_v1.0.1: AUD-03  The solution SHOULD provide support for tools to assist with audit activities. E.g. software that can analyze taxpayer accounting records, links to 3 <sup>rd</sup> party information, and the ability to work remotely from a taxpayer site.	Beyond the examples given (e.g., data-analysis utilities, remote connectivity), can you outline the exact tasks auditors perform in your organization? For instance, do they need to: <ul style="list-style-type: none"> <li>• Extract and reconcile taxpayer accounting ledgers on-site?</li> <li>• Upload third-party source documents (e.g., bank statements)?</li> <li>• Share working papers securely with colleagues?</li> </ul> Understanding these core activities will help us determine which audit-support tools the solution must include.	MOFBPS will consider recommendations for best practices regarding tax auditing procedures. Tenderers are encouraged to provide examples of previous work in similarly sized small-island states.
10.	21	PART2_IRAS_Statement_of_Requirements_v1.0.1: AUD-05  The solution MUST provide information for the preparation of the annual audit work plan	Which data elements must the system supply to generate the annual audit work plan?	MOFBPS will consider recommendations for best practices regarding tax auditing procedures. Tenderers are encouraged to provide examples of previous work in similarly sized small-island states.
11.	22	PART2_IRAS_Statement_of_Requirements_v1.0.1: TPS-01	Instead of requiring IRAS to host and maintain a public-facing, searchable knowledge base, would DCTRT accept	

		The solution MUST maintain a public-facing searchable/indexed knowledge database, including FAQ, legal provisions, appeal rulings, court case decisions, etc.	maintaining all FAQs, legal provisions, rulings, and court decisions on an external CMS/website (so the DCTRT can control language and branding), with IRAS simply linking to or indexing that external site?	
12.	24	PART2_IRAS_Statement_of_Requirements_v1.0.1: MOB-01  If an app is provided as part of the proposed solution, provide a description of the functionality in the app and include a reference to the actual app implementation at another tax administration (e.g.: app name in Google and Apple stores). End-user documentation identifying how to use the app should be included	Recognizing that taxpayers will only use mobile functionality sporadically and may be disinclined to install (and retain) a native app that they seldom open, could DCTRT reconsider mandating a dedicated iOS/Android application and instead rely on alternative an online portal to deliver services?	The Mobile App (MOB) feature is listed as a desirable feature, thus not required but highly encouraged to be included in any proposal relating to RFP MOF2025-001.
13.	24	PART2_IRAS_Statement_of_Requirements_v1.0.1: MIG-01  The vendor should describe the process they propose to be	Since only DCTRT fully understands the intricacies of its legacy data formats and relationships, can you confirm that the responsibility for data cleansing, normalization, and validation remains with the	As stated in Part 2 (page 23), “any requirement for cleansing of the data would be handled by DCTRT staff who would identify when the rejected information is available to load to IRAS”.

		used to migrate data to the IRAS solution – thus may be different from the anticipated process described above.	DCTRT, and that the vendor’s role will be strictly limited to ingesting and mapping data once it has been provided in a cleaned, structured state?	
14.	25	PART2_IRAS_Statement_of_Requirements_v1.0.1: NFR-02  The solution MUST provide browser-based user interfaces and/or application management tool with support for major browsers (including IE11)	Given IE11's end-of-life status, continued security vulnerabilities, and lack of modern web standards, supporting it would not be a wise decision. Could you please reconsider this requirement?	Noted, RMI will exclude IE11 from the Evaluation.
15.	4	PART2_IRAS_Statement_of_Requirements_v1.0.1  As stated previously, DCTRT has a preference to procure a software product based on an existing Commercial Off the Shelf (COTS) tax administration product that will be configured to meet the requirements of the RMI’s tax laws and procedures as necessary.	We plan to have a custom-built implementation vs COTS. Is it possible to have it custom built?	No. DCTRT will not consider any proposals with a custom-built IRAS solution. DCTRT will only accept a Commercial Off the Shelf (COTS) IRAS solution.
16.	3.	PART2_IRAS_Statement_of_Requirements_v1.0.1	The Tender states the vendor is only responsible for Component A and B, and not Component C: Hardware. If we propose a cloud-based solution, is a bill of materials for an on-prem solution required?	No, it is not. However, if you are recommending infrastructure as a service, or platform as service solutions, then a bill of materials will be required.
17.		PART2_IRAS_Statement_of_Requirements_v1.0.1	What currency should be used for proposals relating to RFP MOF2025-001?	The USD is the official currency in the RMI. All proposals should utilize USD.