



Terms of Reference

Role: Consultancy: Tax Advisor, PR Ref#254663

Timeframe of the assignment: 2023-2024

Location: Beirut, Lebanon

Date of TOR: 24/01/2023

Background

Save the Children International (SCI) is the world's leading independent organization for children. We work in 120 countries. We save children's lives; we fight for their rights; we help them fulfil their potential. We work together, with our partners, to inspire breakthroughs in the way the world treats children and to achieve immediate and lasting change in their lives.

Scope of the consultancy

Consultant companies will assist SCI with the requested tax services related to payroll, social security, VAT, annual declarations, and consultancy services:

Payroll:

1. Assist the Organization with the registration of new employees at the Ministry of Finance. Based on the information received from the Organization, advisor will inform the HR department about the proper preparation of the R3 forms (new employees) and review them prior to submission at the Ministry of Finance within the set deadlines.
2. Based on the payroll schedules received on monthly basis, advisor will prepare the schedule after computing the payroll tax and social security contributions related to each employee included within schedule, including the review of taxable and non-taxable benefits.
3. Provide the HR department with the completed payroll schedule within 3 working days after receiving the original schedule.
4. Preparation and submission of the payroll tax declaration (R10) on quarterly basis through the e-filing system of the Ministry of Finance, within the set deadlines.
5. Preparation and submission of the annual payroll declarations (R5, R6 and R7) within the set deadlines and based on the guidelines set by the Ministry of Finance.
6. Match the payroll schedule with the trial balance on monthly basis.

Social Security

Advisor will assist SCI with the following services related to Social Security:

On-going services:

1. Computation of social contributions related to the each employee on monthly basis. Advisor computation includes the review of benefits subject and non-subject to social security contributions.
2. Preparation of social security contributions report on monthly basis.
3. Preparation of the Annual Social Security Reconciliation.
4. Computation of the severance appropriation of each employee and instruct the Organization about the amount that should be provided for on yearly basis.

NSSF Department:

1. Submission of monthly contributions at the NSSF department within the set deadlines.
2. Based on the request of the Organization, we will assist in Obtaining "Employee attestation" for each employee registered at the NSSF.
3. We will assist in Preparing and submitting the relevant forms for End of Service Indemnity withdrawal requested by each employee. Following up at the NSSF department until the indemnity is ready for collection by the Employee. Our scope is limited to the extent of preparation, submission and following up.
4. Based on the request of the Organization, we will submit the relevant forms related to the Family allowances (Wife, Children) related to each employee.
5. Assist the Organization with obtaining a "restricted" NSSF clearance on yearly basis.

Annual Tax Declaration:

1. Assist the Organization in preparation of annual tax declaration and submission to the Ministry of Finance
2. Assist the Organization in preparation of annual budget and Financial Position to be submitted to the Ministry of Interior
3. Assist the Organization in the determination of non-resident taxes to be settled on yearly basis

Value Added Tax (VAT):

1. Assist the Organization in submission of VAT refund request to the VAT authorities on yearly basis within the set deadlines.
2. Follow up with the VAT authorities and respond to their request until the refund process is finalized
3. Advice organization on the new taxes regulations and keep the organization up to date.

Consultancy Services:

1. Respond to any ad-hoc queries in relation to direct and indirect taxes raised by the Management. Consultant will respond within 1 to 3 working days based on the complexity of the query.
2. Perform regular visits to the Organization / based on Management request
3. Update the personnel in charge with any new laws and regulations issued by the Ministry of Finance and assist in the implementation
4. Preparation and submission of objection letters against tax authority assessments as well as follow up until the objection is completed
5. Assist the Organization during any inspection performed by the tax or NSSF authorities.

Confidentiality

The advisor will be receiving confidential or internal information/data on/for SCI. The advisor shall treat the information/data with utmost confidentiality. The utilization of the shared information/data for or with other parties is not permitted. The advisor shall refrain from making any comments related to the information/data shared with him/her by SCI.

Deliverables and conditions

1. Monthly salary calculation lists and social security listing.
2. Monthly official receipts of Income Tax and National Social Security Fund.
3. Inform SCI of all changes in Lebanese Law regarding NSSF and Income Tax issues (Lebanese and Non-Lebanese employees).
4. Yearly tax & NSSF Clearance forms for SCI and National personnel.
5. Represent and acts on behalf of SCI and Finance & Administration Manager to the NSSF and MOF.
6. Ensure advising and consulting SCI with any of its requests within *3 working days* only and not more.
7. Any penalties related to MOF and NSSF are to be paid by the tax advisor.
8. All personnel data will be destroyed as soon as the contract has stopped with SCI.