



EUROPEAN COMMISSION

Brussels,

Name: AARC (MANAGEMENT CONSULTANTS) LTD

Address: 31 MESPIL ROAD
D04Y9Y7 Dublin
Ireland

Subject: Award of specific contract following request TSIC-RoC-28404 Enhancing the quality and use of internationally exchanged tax information in Ireland and Croatia under framework contract REFORM/2021/OP/0006-01 - AARC

Dear Sir or Madam,

We regret to inform you that your specific tender has not been successful for the above specific contract, for the following reason(s):

- **Not meeting the minimum quality levels (Annex I point 21.3 FR)** - The tender does not reach the minimum score (technical evaluation).

The details that we can provide on the grounds for our decision can be found annexed to this letter.

The specific contract has been awarded to the joint tender led by ERNST & YOUNG ADVISORY SAS.

If you believe that there was maladministration, you may lodge a complaint to the European Ombudsman within two years of the date when you became aware of the facts on which the complaint is based (see <https://www.ombudsman.europa.eu/>).

Any request you may make and any reply from us, or any complaint for maladministration, will have neither the purpose nor the effect of suspending the time-limit for lodging an action for annulment of the present decision, which must be done within two months of notification of this letter. The court responsible for hearing annulment procedures is the General Court of the European Union:

General Court
Rue du Fort Niedergrünwald
L-2925 Luxembourg
Tel.: (+352) 4303-1
Fax: (+352) 4303 2100

URL: <https://curia.europa.eu/>

Thank you for your interest in the work of the European Commission. We trust that it will be renewed in future procurement procedures.

Yours faithfully,



EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR STRUCTURAL REFORM SUPPORT

Support to Member States Reforms
Revenue Administration & Public Financial Management

AWARD NOTIFICATION – COMPLEMENTARY INFORMATION
TITLE: ENHANCING THE QUALITY AND USE OF INTERNATIONALLY EXCHANGED TAX INFORMATION IN IRELAND AND CROATIA

Reopening of competition ID	TSI-RoC-28404
Framework Contract Procedure	REFORM/2021/OP/0006 Lot 1

Complementary information to the award notification for the above-mentioned reopening of competition. These are all the details that we can provide on the grounds for our decision:

Tenderer: Group of companies represented by AARC (Management Consultants) Ltd

Criteria	Min points per criterion (50%)	Max points per criterion	Comments (max 250 words)	Score
<p>1. Quality of the proposed methodology</p> <p>This criterion will assess the approach proposed by the Tenderer to provide services that are targeted to the context and issues related to the particular tender specifications. This criterion will assess the quality of the methodology set out in the tender and its relevance to the tender specifications, taking into account all aspects of the work to be performed. It will also assess how the methodology identifies and addresses the potential risks and challenges of the technical support to be provided in the context of the particular tender specifications (e.g. political context, delayed implementation, ownership by the beneficiary Member State, previous failures, complexity, opposition from stakeholders, etc.). It will also assess how the methodology enables the production of quality deliverables and the sustainability of the reforms being implemented in the EU Member State(s) after the technical support is completed. It will also assess how the methodology enables the achievement of expected outcomes and impact.</p>	30	60	<p>The tender sets out a satisfactory quality of the proposed methodology. In particular:</p> <ul style="list-style-type: none"> • The proposed approach targets the context and issues related to the project in a satisfactory manner. Despite that the very elaborated section 2 targets this very well, the tender could benefit from addressing the specific DAC subject matter and the country contexts further and more consistently throughout the document, such as in the task breakdown. • The tenderer could benefit significantly from specifying in detail how the methodology and the tasks would be carried out, in contrast to summarising methodologies in a generic manner and tackling all deliverables in a basic manner. • The technical approach addresses the scope and the potential risks and challenges of the technical support well. The tender could however benefit from tailoring and explaining in further detail how the technical approach would address these elements, although the attention to change management aspects and actionable items is good. • The approach and methodology would not sufficiently enable the production of quality deliverables and the sustainability of the reform, nor would they sufficiently enable the achievement of expected outcomes and impact. 	30

2. Organisation of the work and resources This criterion will assess how the roles and responsibilities of the proposed team and the different economic operators (in case of joint tenders, including subcontractors, if applicable) are distributed for each service. It will also assess the global and detailed allocation of time and resources to the project and to each service or deliverable, its rationale and whether this allocation is adequate and relevant for the services to be provided.	17.5	35	The tender sets out a satisfactory organisation of the work and resources. In particular: <ul style="list-style-type: none"> • The roles and responsibilities of the team and team members are well explained and also very clearly depicted in the RACI matrix. • The balance between senior and junior resources is very good considering the project's technical substance matter. • The global allocation of time and resources is insufficient, as is the allocation per deliverable. Considering the project's scope and complexity, the tender could benefit from allocating more resources to all work packages, from aligning the allocation further according to the size and complexity of each work package, and from allocating significantly more resources to key deliverables. • The rationale behind the choice of the allocation is satisfactory. 	20
3. Quality control measures This criterion will assess the quality control system to be applied to the services foreseen in the tender specifications covering the quality of the deliverables, the language quality check, and continuity of the service in case of absence of one or more members of the team. The quality control system will be assessed considering its relevance to the particular tender specifications and the details provided in the tender. A generic quality control system will result in a low score.	2.5	5	The tender sets out a very good set of quality control measures. In particular: <ul style="list-style-type: none"> • The quality control system is very good, very well elaborated, and well-tailored. The mechanisms to be put in place would therefore ensure a very good quality of deliverables. • The tenderer addresses the language quality check and the continuity of services in a good manner. • The key performance indicators, the risk register and the list of key assumptions are good and well-tailored. 	4.5
	Min points – aggregate (60%)	Max points		Total Score
Total points	60	100		54.5

Tender No	Name	Criterion 1 mark <i>(minimum 30 and maximum 60 points)</i>	Criterion 2 mark <i>(minimum 17.5 and maximum 35 points)</i>	Criterion 3 mark <i>(minimum 2.5 and maximum 5 points)</i>	Total score for quality criteria <i>(minimum 60 and maximum 100 points)</i>	Reaches or not minimum scores
1	Group of companies represented by AARC (Management Consultants) Ltd	30	20	4.5	54.5	No