



## **REQUEST FOR INFORMATION**

### **Measurement of Isle of Man VAT Gap**

The Isle of Man Government wishes to identify interest from experienced parties that are able to provide support to the Treasury (the Department) in the measurement of the Isle of Man VAT Gap.

➤ **Background**

Unlike the United Kingdom and member states of the European Union, the Isle of Man Government does not formally measure the Island's VAT Gap. Instead, research and evidence relating to VAT Gaps in the United Kingdom and other jurisdictions<sup>1</sup> can be applied to estimate the VAT Gap in the Island.

The Treasury is looking for an external party with sufficient expertise to undertake an assessment of the Isle of Man VAT Gap, taking into account the evidence and research that is available.

➤ **Requirement**

The scope of the work involved in this project will vary depending on the availability of interested parties and their expertise.

The minimum project scope would require the appointed party to independently review a report concluded by the Treasury concerning the Isle of Man VAT Gap. Within this, we would be looking for the appointed party to identify any evidence or data gaps and make recommendations to adjust the review conclusions.

The maximum project scope would involve the appointed party undertaking research, collating evidence and presenting conclusions regarding the Island's VAT Gap to the Treasury. A short output report would be produced by the appointed party, which would be available for future reference and publication.

➤ **Availability/Delivery**

All work-streams relating to this piece of work would require conclusion by the end of July 2024 at the latest.

We would anticipate the work involved taking between 2 and 8 weeks to complete depending on the scope agreed.

The cost of the work is for negotiation depending on the concluded scope.

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<sup>1</sup>For example, :[https://taxation-customs.ec.europa.eu/taxation-1/value-added-tax-vat/vat-gap\\_en#:~:text=The%20VAT%20Gap%20provides%20an,financial%20insolvencies%2C%20among%20other%20drivers.,](https://taxation-customs.ec.europa.eu/taxation-1/value-added-tax-vat/vat-gap_en#:~:text=The%20VAT%20Gap%20provides%20an,financial%20insolvencies%2C%20among%20other%20drivers.,) and <https://www.gov.uk/government/statistics/measuring-tax-gaps/2-tax-gaps-vat>

## Responding to this Request for Information

Interested parties are invited to submit a brief summary of their experience, capability and proposed solution which should cover:

- Any relevant VAT experience and knowledge of VAT and the VAT Gap
- Any experience of preparing high quality research reports within a limited time frame.

By responding to this request it must be understood that, at this stage, the Department are only exploring options, no commitment is intended or implied and this request may or may not progress through to a competitive tender exercise. An invitation to tender may follow this Request for Information but the Department is not under any obligation to issue invitations to responders to the Request for Information (RFI).

Please be aware that neither the Department, Procurement Services nor any other part of Isle of Man Government, or any other organisation assisting the Government with the RFI, will accept any liability or any charges for expenses or losses incurred by any interested party as a result of responding to this RFI.

In order to participate in this RFI, your organisation must be registered on the Isle of Man Government's Procurement Portal. If you have not previously registered, please visit <https://intendhost.co.uk/iomg.aspx/Home> and select 'Register' from the menu on the right side of the Home Page.

Once you have registered your organisation you should select this RFI from the list of 'Current Tenders' and 'View Details' then click 'Express Interest' at the bottom of the page. Once you have clicked on 'Express Interest' a RFI Documents' tab will appear. In order to progress to the next stage of the process you will need to 'Opt-In', complete the 'Form of Acknowledgment (PIN/RFI)' questionnaire, upload your RFI Response and click 'Submit Return' before the deadline as detailed below.

Should you have any difficulty in using the website or registering your interest in this way, please contact [procurement@gov.im](mailto:procurement@gov.im).

RFI submissions must be submitted through the Portal by **12 noon on 22<sup>nd</sup> March 2024**.