



Request

For Quotation

Transfer Pricing Analysis

Main Facts Table	
RFQ reference	RFQ FY26-216 Transfer Pricing Analysis
RFQ launch date	1 st May 2026
Contract Manager	Candice Cupid
Deadline for submission of offers	26 th May 2026

Submission of offers to procurement@plan-international.org

Please include the RFQ reference number above in all correspondence

1. Background Information on Plan International

Plan International is an independent development and humanitarian organisation that advances children's rights and equality for girls.

We believe in the power and potential of every child. But this is often suppressed by poverty, violence, exclusion and discrimination. And it's girls who are most affected. Working together with children, young people, our supporters and partners, we strive for a just world, tackling the root causes of the challenges facing girls and all vulnerable children.

We support children's rights from birth until they reach adulthood. And we enable children to prepare for – and respond to – crises and adversity. We drive changes in practice and policy at local, national and global levels using our reach, experience and knowledge.

We have been building powerful partnerships for children for over 85 years, and are now active in more than 75 countries.

Read more about Plan International's Global Strategy: **Girls Standing Strong** at <https://plan-international.org/strategy>

About the commissioning office

Plan Limited (the "Company") provides support services to its parent company, Plan International, Inc. ("PI Inc") a not-for-profit corporation registered in the State of New York, U.S.A. The support services provided include business planning, governance, assurance, legal, finance, internal audit, human resources and information technology.

Plan Limited is a company incorporated in England and Wales with its registered office in the United Kingdom. The Company is a central part of Global Hub operations.

All operating expenses incurred by the Company are recharged to PI Inc at cost plus 10%.

2. Background/Context

As per paragraph 21 of Schedule 18 to Finance Act 1998, Plan Limited is required to keep and retain sufficient records to demonstrate that the tax figures are complete and accurate, including in respect of any figures affected by the Transfer pricing rule.

HMRC's guidance INTM450040 stipulates that:

- Transfer pricing documentation (Master File and Local File) must generally be reviewed and updated annually to ensure functional and economic analyses remain accurate.
- Benchmarking searches for comparable companies should be refreshed annually, with a full new search conducted at least every three years
- Where the business description, functional analysis, and/or description of comparables have not changed significantly they may be carried forward into the following period.
- A functional change will necessitate fresh benchmarking.

Transfer pricing exists between the Company and PI Inc within the context of all operating costs being recharged to PI Inc at costs plus 10%. This arrangement is underpinned by a service level agreement dated 12th December 2000. The Company anticipates that there will be no significant change to its business description or functional analysis in the near future.

3. Description & Objectives

Purpose

The Company is required to file its FY25 corporation tax return by 30th June 2026 and ensure the taxable profits are appropriately calculated (refer to schedule 18 Finance Act 1998). The findings on the transfer pricing policy provides assurance of the accuracy of the income figures used in the calculation of the taxable profits.

The Company is seeking to procure a consultancy services to either confirm its transfer price based on cost plus 10% has been adequately benchmarked within a reasonable range or otherwise to clearly demonstrate the price point.

Users

The Finance team, Legal team & Plan's tax consultants are the primary users of the findings of the transfer pricing. The findings will be used:

- To update the service level agreement which outlines the uplift at which the operating cost of Plan Limited is to be recharged to PI Inc.
- To calculate the income from services to PI Inc.
- To confirm the accuracy of Plan Limited's income in the corporation tax calculation

Methods for data collection and analysis

The consultant is required to prepare an analysis entailing the following:

- Due diligence process of the existing transfer price (SLA agreement)
- A detailed functional and value chain analysis
- An industry analysis
- An economic analysis (including benchmarking analyses)
- Transfer pricing documentation: master file, local file, advising on a pragmatic way of managing documentation requirements
- Findings and conclusion
- Advice should align with HMRC guidelines

This is a triennial exercise because it is envisioned that the business operating model will remain the same

Participant selection

Key stakeholders:

- Finance department
- Legal department
- Tax consultants

Deliverables and Timeline

Consider the following in a table of Timelines (timelines are indicative and are subject to change)

Activity	Draft 1	Final	Responsible	Plan's team
Submit quotation		26 th May	Consultant	Finance & Procurement teams
Background checks & award of contract		29 th May		
Functional analysis	19 th June '26	26 th June '26	Consultant	Finance Team
Value chain analysis	19 th June '26	26 th June '26	Consultant	Finance Team
Industry analysis	19 th June '26	26 th June '26	Consultant	Finance Team
Economic analysis including benchmarking	19 th June '26	26 th June '26	Consultant	Finance Team
Presentation (Q&A) meeting		24 th June '26	Consultant	Finance Team
Findings and conclusion	19 th June '26	26 th June '26	Consultant	Finance Team

Expected qualifications of consultant

- Chartered tax advisor or tax consulting firm
- Firm of Chartered Accountants
- Proven track record for putting in place a transfer pricing policy and documentation for a multinational organization
- Proven track record for database benchmarking, value chain analysis, functional analysis and economic analysis
- Proven track record of providing transfer pricing advisory services

List of documents to be submitted with the RFQ

RFQ must be inclusive of the following documents:

Document	Form
Supplier Questionnaire: (Inclusive) of Health & Safety Policy, ISO Accreditation and any other requested policies as outlines in the questionnaire). All suppliers should complete this form unless they have already completed a similar form within the last three years.	Annex (I) – All companies to complete. Individuals need only complete applicable areas, the areas that are not applicable mark as N/A
Plan International Non-Staff Code of Conduct. It is mandatory for all supplier to agree to this policy.	Annex (II)
Detailed proposal in response to the ToR including proposed scope, methodology and timelines	

Company profile / Team Structure & CVs	
Example of previous work	
References	
Detailed Financial proposal, including daily fee rates, expenses etc.	

Submission of offers

Offers must be received before the deadline specified in the “Request for Quotations”

The offer must be sent via email to Procurement@plan-international.org, with the subject line “**RFQ FY26-216: Transfer Pricing Analysis**”

Evaluation of offers

Shortlisted suppliers may be invited to discuss their proposals in more detail at Plan’s discretion.

Plan International, at its sole discretion, will select the successful RFQ.

Plan international shall be free to:

- Accept the whole, or part only, of any submission
- Accept none of the proposals
- Republish this Request for Quotations

Plan International reserves the right to keep confidential the circumstances that have been considered for the selection of the offers.

Part of the evaluation process may include a presentation from the supplier and a site visit by Plan International staff, to offices.

Women-owned businesses and companies actively engaged or advancing gender equality and women empowerment in the workplace are especially encouraged to apply.

Value for money is very important to Plan International, as every additional £ saved is money that we can use on our humanitarian and development work throughout the world.

Plan International may award multiple contracts and all contracts will be non-exclusive.

Contract Payment terms

Please note that, if successful, Plan International’s standard terms of payment are **30 days** after the end of the month of receipt of invoice, or after acceptance of the Goods/Services/Works, if later.

Clarifications

The onus is on the invited companies to ensure that its offer is complete and meets Plan International’s requirements. Failure to comply may lead to the offer being rejected. Please therefore ensure that you read this document carefully and answer fully all questions asked.

If you have any queries in relation to your submission, or to any requirements of this RFQ, please email:

procurement@plan-international.org.

Thank you for your proposal.