



FIJI REVENUE AND CUSTOMS SERVICE

Terms of Reference

Tender Reference	EOI No. 36/2026
Tender Title	Board Training and Development Program – Roles and Responsibilities of the Board
Release Date	Wednesday 02 nd September 2026
Submission Response Close	Friday 18 th September 2026, 12PM FJT

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Advertisement

The following is the advertisement for Fiji Revenue and Customs Service as it originally appeared in the local media and should be used as the basis to submit your responses:

**FIJI REVENUE AND
CUSTOMS SERVICE**

Expression of Interest

No.36/2026: BOARD TRAINING AND DEVELOPMENT PROGRAM – ROLES AND RESPONSIBILITIES OF THE BOARD

FRCS invites EOI from suitably qualified individuals or firms to design and deliver a Board Training and Development Program focused on the legislative framework, statutory duties, and legal obligations of directors serving on the Board of a Government statutory organisation. The program aims to strengthen directors' understanding of relevant laws, regulations, and compliance requirements applicable to their governance role, while supporting effective oversight and informed decision-making.

The successful provider will be required to develop and deliver a tailored training program covering key legislative and regulatory obligations of directors, incorporating relevant best practice guidance and practical application within Fiji's public sector environment. Interested parties must demonstrate proven expertise in directors' training, corporate and statutory legal compliance, and experience delivering similar programs for public sector organisations, statutory bodies, or regulated entities. EOI submissions should include a proposed training methodology, relevant experience, facilitator credentials, references, and a proposed budget. The assignment is expected to be completed within two months of contract award.

Interested bidders can access the Terms of Reference from the FRCS website: <https://www.frcs.org.fj/tenders/> or for further information, please email on tenders@frcs.org.fj.

Submissions must be enclosed in a sealed envelope, clearly marked as **EOI 36/2026 Board Training and Development Program – Roles and Responsibilities of the Board**, and addressed to:

**Chairman
FRCS Tender Board
Fiji Revenue and Customs Service
Private Mail Bag
Suva, Fiji**

Or it should be dropped in the Tender Box located at FRCS Complex, Building 2 – Level 4, Corner of Ratu Sukuna Road and Queen Elizabeth Drive, Nasese, Suva, Fiji **no later than 12.00pm on 18th September 2026.**

FRCS reserves the right to accept or reject any submissions at its discretion, and this RFT does not constitute a contract or offer and is intended solely for the purposes of soliciting interests.

Section 1 – Invitation to Tender

EOI No. 36/2026 – Board Training and Development Program – Roles and Responsibilities of the Board

1. Fiji Revenue and Customs Service (FRCS) invites written signed tenders from eligible bidders for the given subject.
2. The following attachments form part of the Bidding Documents:
 - Section 1 – Invitation to Tender
 - Section 2 – General Terms and Conditions
 - Section 3 – Bid Data Sheet
 - Section 4 – Schedule of Returnable Forms
 - Schedule A: Declaration by Bidder – Conformity
 - Schedule B: Bidder Information
 - Schedule C: Commitment, Experience & Referees
 - Schedule D: Declaration by Bidder – Price
 - Schedule E: Price Breakdown
 - Section 5 – Technical Specification
3. Competitive bidding will be conducted under FRCS procurement procedures and guidelines and is open to all eligible companies.
4. Interested bidders can access the tender specifications from the FRCS website page: <https://www.frcs.org.fj/tenders/> at no cost. All documents are in the English language.
5. It is the bidder's responsibility to ensure that the submission is dropped in the Tender Box located at FRCS Complex, Building 2 – Level 4, Corner of Ratu Sukuna Road and Queen Elizabeth Drive, Nasese, Suva, before the specified closing time.
6. Bidders are required to submit compliance certificates/letters from FNPF, FRCS & FNU, as part of their bids. Failure to comply with the requirements of the Bidding Documents may invalidate your submission.
7. Bidders seeking further clarification/information on the Tender and/or the process should contact via email on tenders@frcs.org.fj
8. Bid responses must be hand delivered before **12pm FJT on Friday 18th September 2026**.
9. Late tenders will not be accepted.
10. The lowest or any tender may not necessarily be accepted.
11. FRCS reserves the right to accept or reject any Bid, and to annul, in whole or in part, or to suspend the bidding process and reject all Bids at any time and without reason prior to award, without thereby incurring any liability to the affected Tenderer or Tenderers.

Section 2 – General Terms and Conditions

The following General Terms and Conditions will apply.

1.1 Format of Response	Each bidder must provide a formal letter of transmittal that must: - Be signed by an authorized representative of the organization and must state that the signing official is authorized to legally bind the organization. - Include the names, titles, office addresses and office telephone numbers of the persons authorized by the organization to conduct negotiations on the proposal, including their expected roles in negotiations; and - Provide a contact name, address, landline number and email address which FRCS will use in serving notices to the bidder.
1.2 Late Submissions	No late submissions will be accepted for evaluation. Submissions received within five minutes of the closing time will be accepted. Five minutes is allowed as variation for any timing difference.
1.3 Applicants to Inform Themselves	Each applicant should: - Examine this specifications document and any documents referred to within; and any other information made available by FRCS to the applicants. - Obtain any further information about the facts, risks, and other circumstances relevant to the tender by making all lawful inquiries. - Ensure that the submission, and all information on which its proposal is based, is true, accurate and complete. By submitting their proposal, applicants will be deemed to have: - Examined the tender specifications and any other information made available in writing by FRCS to the applicants. - Examined all information relevant to the risks, contingencies, and other circumstances having an effect on their proposal and which is obtainable by the making of reasonable inquiries.
1.4 Bidder's Risk	FRCS accepts no responsibility, liability, or obligation whatsoever for costs incurred by or on behalf of any bidder in connection with the RFT or any participation in the tender process.
1.5 Selection of Preferred Applicant	- No proposal will necessarily be selected by FRCS as the preferred solution/s. The FRCS Evaluation Committee may decide not to accept any proposal or reject all proposals at any time. FRCS reserves the right to cancel this tender and pursue an alternative course of action at any time. - Selection of Preferred Applicant will not be acceptance of the proposal and no binding relationship will exist between the preferred applicant(s) and FRCS until a written agreement acceptable by FRCS is executed by an authorized officer of FRCS and the successful applicant(s).
1.6 Conduct of Applicants	Conduct of Applicants or any of their consortium members, may affect

	the outcome of their tender responses, including non-consideration of the proposal. Applicants warrant to FRCS that they (and their consortium members) have not and will not engage in any of the following activities in relation to this tender process: - Lobbying of or discussions with any politician or political groups during this tender process. - Attempts to contact or discuss the tender process with officers, any member or staff or contractor currently working in FRCS or any agent of this Department, Exception to Evaluation Committee members. - Provision of gifts or future promise of gifts of any sort to the previously mentioned personnel. - Accepting or providing secret commissions. - Seeking to influence any decisions of FRCS by an improper means; or otherwise acting in bad faith, fraudulently or improperly.
1.7 Currency	All currency in the proposal shall be quoted in Fiji Dollars and prices shall be VAT Exclusive.
1.8 Corporate Information	Each applicant must provide the following information: - Details of the corporate and ownership structure, including identification of any holding company or companies and parent companies (Business license and Business Registration); - Profiles of the company and any parent entity. If the company is a subsidiary, the applicant must provide full details of the legal and financial relationship between the subsidiary and parent. The names of all directors and officers of the company. - All Directors' Tax Compliance to be submitted (Mandatory) - A full description of the current operations of the company including the most recent audited financial statement. - A copy of the company's Certificate of Incorporation. - Confirmation that the company has the capacity to bid for the Services and that there is no restriction under any relevant law to prevent it from bidding. - Provision of details of any legal proceedings that are being done against the company.
1.9 Qualifications and Capability	Each Applicant must: - Be FNPF, FRCS, FNU & VAT compliant (letters to be attached). Tax Identification Number (TIN) must be quoted in the submission. - Be able to demonstrate that it will be able to meet its financial obligations under this tender. - The bidder has to have direct partnership with the supplier (Partner Certificate to be included with proposal) and must be an authorized reseller, distributor and service center.
1.10 Mergers,	Where such information is publicly accessible, the Applicant must

Acquisitions, Sales of Applicant	indicate whether any mergers, acquisitions or sales are planned presently or during the year following the submission of the proposal.
1.11 Enquiries	• All questions and enquiries regarding this tender are to be made in writing via email or official letter. • All questions and inquiries will be responded to in writing by email. • Verbal responses will not have any binding on either party.
1.12 Confidentiality	• All Companies shall keep strictly confidential any and all information contained in this ITT, and other information or documents made available to it by or on behalf of FRCS in connection with this ITT. The firms shall not disclose, nor allow any such information to be disclosed. • Any effort by a Tenderer to influence the FRCS in its decisions on Tender evaluation, Tender comparison, or Contract Award may result in the rejection of the Tenderer's Bid.
1.13 Price Bid	The Price(s) should include all non-exempt duties, and other levies payable by the Tenderer under the contract/purchase order. All prices to be quoted in VEP.
1.14 Bid Validity Period	The bid shall remain valid for 90 calendar days after the deadline of the receipt of the bids.
1.15 Notification of Award	FRCS will notify the successful Tenderer in writing prior to the expiration of the period of Bid Validity. FRCS may sign a contract with the successful Tenderer and issue a Purchase Order for a set duration.
1.16 Extension of Validity Period	• In exceptional circumstances, prior to the expiration of the proposal validity period, FRCS may request Bidders to extend the period of validity of their Proposals. The request and the responses shall be made in writing and shall be considered integral to the Proposal. • If the Bidder agrees to extend the validity of its Proposal, it shall be done without any change to the original Proposal. • The Bidder has the right to refuse to extend the validity of its Proposal, and in which case, such Proposal will not be further evaluated.

Section 3 – Bid Data Sheet

BDS No.	Description	Instruction
1.	Condition of EOI	Fixed Lump Sum
2.	Contract Form	- The provisions of the Contract Template are only indicative of the terms and conditions that the parties may ultimately agree to enter and will become binding on the parties after the Tender has been awarded and upon finalization and execution of the contract. - Purchase Order and Contract for Goods and Services.
3.	Mandatory Supplementary Documents	- Company Profile including Organization Structure - Key Resources (staff & equipment) - Business Registration - Business FRCS Tax Compliance Letter - Directors FRCS Tax Compliance Letter - FNPF Compliance Letter - FNU Levy Certificate - OHS Compliance Certification - All Directors FRCS Tax Compliance Letter 3 minimum written Clients Reference with contact details 2 minimum written Supplier Reference 3 minimum Past Services Experience of Similar Value and Nature - Delivery & Service Program - CVs of key personnel; - Relevant certifications; - Government sector experience; - Workforce planning credentials; - Organizational design experience; - Understanding of FRCS context, mandate, and strategic direction; - Proposed methodology and approach; - Details of project governance and team composition; - High-level timeline and delivery plan; - Client references;
4.	Public Liability Cover	FJD 100,000.00
5.	Deadline / Submission	Date: Friday 18th September 2026 Time: 12pm FJT Mode: Submission to be dropped in the Tender Box located at FRCS Complex, Building 2 – Level 4, Corner of Ratu Sukuna Road and Queen Elizabeth Drive, Nasese, Suva. Tender to be in a sealed envelope and clearly marked as “EOI No. 36/2026 – Board of Directors Training and Development Program”.

Section 4 – Schedule of Returnable Forms

Schedule A: Declaration by Bidder – Conformity

Tender Reference:	EOI No. 36/2026
Tender Title:	Board Training and Development Program – Roles and Responsibilities of the Board

1. We, confirm to have examined the Tender Documents, attended the Pre-Bid Site Meeting (if any) and hereby acknowledged any addendums thereof, offer to supply the goods, services or works set out in the ITT, the Specifications, Drawings and accompanying documents for the price(s) specified in the Price Schedule.
2. Declare that we have read and clearly understood all Sections of this ITT , including the GTC & TOR, if required we will sign and return any section of ITT to form part of the Contract Document.
3. We hereby declare that our firm, its affiliates or subsidiaries or employees, including any JV/Consortium /Association members or subcontractors or suppliers for any part of the contract:
 - a. have no conflict of interest, is not under procurement prohibition by the FRCS or been suspended, debarred, sanctioned or otherwise identified as ineligible;
 - b. have not declared bankruptcy, are not involved in bankruptcy or receivership proceedings, and there is no judgment or pending legal action against them that could impair their operations in the foreseeable future;
 - c. Undertake not to engage in proscribed practices, including but not limited to corruption, fraud, coercion, collusion, obstruction, or any other unethical practice, with the FRCS or any other party, and to conduct business in a manner that averts any financial, operational, reputational, or other undue risk to FRCS.
4. We declare that all the information and statements made in this Proposal are true and we accept not to deviate, unless the Scope of Work will change by the FRCS;
5. Agree that the FRCS has the right to deduct the full Bid Security Sum (if any) in case of any breach to the terms of conditions of the ITT or in case where we decided to reject the offer by the FRCS after the Letter of Award has been issued by the FRCS;
6. I understand that the FRCS reserves the right, unless the tenderer stipulates to the contrary in the tender, to accept such portion thereof as FRCS may decide. FRCS is not bound to accept the lowest or any tender.
7. Confirm that our submission shall be valid and remain binding upon us for the period specified in the GTC.

I, the undersigned, certify that I am duly authorized to sign this Proposal and bind it should FRCS accept this Proposal.

Authorized Representative Signature : _____
Authorized Representative Name : _____
Designation : _____
Company Name : _____
Date : _____

[Bidders official stamp/seal]

Schedule B: Bidder Information

Bidder Registered Name	[Complete]
Legal Address	Street Address: [Complete] Postal Address: [Complete] Office Number: [Complete] Website (if any): [Complete]
Year of Registration	[Complete]
List of Director(s)/Shareholder(s)	[Complete]
Bidder's Authorized Representative	Name and Title: [Complete] Telephone numbers: [Complete] Email: [Complete]
Countries of Operation	[Complete]
No. of full-time Employees	[Complete]
No. of Technical Employees	[Complete]
No. of Field Employees	[Complete]
Contact person FRCS may contact for requests for clarification during Proposal evaluation	Name and Title: [Complete] Telephone numbers: [Complete] Email: [Complete]
Attach the following documents:	• Company Profile, <u>not</u> exceeding fifteen (15) pages with Organization Structure, Director(s), specialization, expertise and resources; • List of past experiences in similar nature and capacity with contact details; • Brochures and product catalogues relevant to the goods/services being offered; • Certificate of Incorporation/ Business Registration; • Valid Tax Compliance Certificate issued by FRCS for the business and Directors; • Certificate of Tax Registration and Exemption (if any); • Valid FNPf Compliance Certificate; • Valid FNU Levy Compliance Certificate; • Valid OHS Compliance Certificate; • Valid Public Liability Insurance Cover; • CVs of key personnel; • Relevant certifications; • Government sector experience; • Workforce planning credentials; • Organizational design experience; • Understanding of FRCS context, mandate, and strategic direction; • Proposed methodology and approach; • Details of project governance and team composition; • High-level timeline and delivery plan; • Client references;

Schedule C: Commitment, Experience & Referees

C.1 – Past Experience

List down Past Experience in the table below of similar scope & capacity to this EOI.

Client Name	Company Name & Location	Contract Value	Year of Completion	Types of activities undertaken

☐ Bidders may also attach Statements of Satisfactory Performance from the Top 3 (three) Clients or more, with the submission.

C.2 – Cliental Referees

List down at least 3 Cliental Referee details on the table below.

Name of Referee	Company Name & Location	Reference Contact Details	Contract Value	Types of activities undertaken
1.				
2.				
3.				

☐ Bidders may also attach Statements of Satisfactory Performance from the Top 3 (three) Clients or more, with the submission.

Schedule D: Declaration by Bidder – Price

Tender Reference:	EOI No. 36/2026
Tender Title:	Board Training and Development Program – Roles and Responsibilities of the Board

We, the undersigned, submit our Price for the above tender in accordance with the Specification prepared by FRCS.

Our Proposal shall be valid and remain binding upon us for the period of time specified in the General Terms & Conditions. We understand you are not bound to accept any Proposal you receive.

I, the undersigned, certify that I am duly authorized to sign this Proposal and bind it should FRCS accept this Proposal.

Authorized Representative Signature : _____
Authorized Representative Name : _____
Designation : _____
Company Name : _____
Date : _____

<i>[Bidders official stamp/seal]</i>

Schedule E: Price Breakdown

Scope	Rates (VEP)

Section 5 – Technical Specification

1.0 Background

The Fiji Revenue and Customs Authority (FRCS) is a statutory body established under the Fiji Revenue and Customs Service (FRCS) Act. The Board is committed to strengthening governance capacity and ensuring directors are fully equipped to discharge their responsibilities in line with the FRCS Act, applicable Government regulations, and relevant governance frameworks.

To achieve this, the Board seeks to roll out a structured training and development program for directors, focusing on both general board roles and responsibilities (at high level only), and those specific to the statutory and regulatory environment to FRCS and in Fiji.

2.0 Objectives

The training program aims to:

- Enhance at a broad level directors' understanding of the **roles and responsibilities of the Board** under best practice governance principles.
- Provide clarity on **statutory obligations** under the FRCS Act and other relevant Government legislations relevant to FRCS board members.
- Build awareness of **Government regulations and policies** that directly or indirectly impact FRCS operations.
- Strengthen directors' capacity to balance oversight, accountability, and strategic leadership.
- Support ongoing professional development and governance excellence.

3.0 Scope of Work

The selected individual or firm will be required to:

- Design and deliver a tailored training program for Board members.
- Cover both **general governance principles** and **specific statutory requirements** under the FRCS Act.
- Incorporate relevant **Government regulations, policies, and directives** impacting FRCS and those which inform FRCS board members of responsibilities.
- Provide practical case studies and examples relevant to Fiji's governance environment.
- Facilitate interactive sessions to encourage discussion and application of learning.
- Supply training materials, handouts, and reference documents for ongoing use.

4.0 Deliverables

- Training curriculum and agenda approved by the Board.
- Delivery of training sessions (in-person or hybrid, as agreed).
- Training materials and resources for directors.

5.0 Qualifications of Provider

Interested individuals or firms must demonstrate:

- Proven expertise in **corporate governance and board training**.
- Strong knowledge of the **FRCS Act and Fiji's legislations and statutory governance framework**.
- Experience delivering training to boards of statutory bodies, government organizations, or similar institutions.
- Excellent facilitation and communication skills.
- Ability to provide references from similar assignments

6.0 Duration

The training program is expected to be delivered within 2 months from the date of contract signing.

7.0 Submission of EOIs

Interested individuals or firms are invited to submit:

- A cover letter outlining suitability for the assignment.
- Proposed methodology and training approach.
- CVs of trainers/facilitators.
- Evidence of relevant experience and references.
- Proposed budget and fee structure.

EOIs should be submitted by 11th September 2026.

8.0 Evaluation Criteria

EOIs will be evaluated based on:

- Relevant governance and statutory expertise.
- Experience in board training and facilitation.
- Quality and practicality of proposed methodology.
- Value for money.
- References and track record.

9.0 Confidentiality

All information provided to the successful provider will be treated as confidential and used solely for the purpose of delivering the training program.