



THE LILONGWE INSTITUTE OF ORTHOPAEDICS & NEUROSURGERY (LION) TRUST

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9 September 2026

REQUEST FOR QUOTATION (RFQ) **Provision of Tax Advisory Services**

1. Background

The Lilongwe Institute of Orthopaedics and Neurosurgery (LION) is an autonomous not-for-profit institution managed by the LION Trust. LION functions as the Orthopaedics and Neurosurgery Department of Kamuzu Central Hospital and provides high-quality public and private healthcare services in trauma, orthopaedics, and neurosurgery. The Institute's goal is to reduce disability and its economic impact on individuals, families, and communities in Malawi.

LION is seeking quotations from suitably qualified and experienced tax advisory firms or individual tax practitioners to provide tax advisory and compliance services to the Institute.

2. Purpose of the Assignment

LION requires a tax adviser to undertake a comprehensive review and analysis of the Institute's operations, revenue streams, expenditure, contractual arrangements, procurement activities, employee-related transactions and other relevant activities, and advise management on the appropriate tax treatment and compliance requirements.

The adviser will be expected to identify potential tax risks and recommend practical and compliant methods that LION should adopt in managing its tax affairs, taking into consideration its status as an autonomous not-for-profit institution providing both public and private healthcare services.

3. Scope of Services

The successful tax adviser will be expected to, among other things:

- Review LION's operations and activities and determine the applicable tax obligations arising from its various sources of income and expenditure.
- Assess LION's tax status and provide advice on the tax implications of its not-for-profit status and its provision of both public and private healthcare services.
- Review the Institute's current tax compliance practices and identify areas of exposure, gaps, risks and potential liabilities.
- Advise on the appropriate treatment of VAT, withholding tax, PAYE, fringe benefit tax, corporate/income tax and any other applicable taxes.
- Review the tax implications of contracts, supplier arrangements, consultancy services, employee benefits, procurement transactions, grants, donations and other significant transactions.
- Advise on appropriate tax accounting, documentation and record-keeping requirements to support LION's tax position.
- Review previous tax assessments, correspondence and/or issues raised by the Malawi Revenue Authority (MRA), where applicable, and advise on appropriate responses and corrective measures.
- Recommend practical tax compliance procedures and controls that can be incorporated into LION's financial and operational processes.
- Advise management on opportunities to minimise tax exposure within the provisions of applicable tax laws and regulations, without compromising compliance.
- Provide guidance on tax returns, payments, reconciliations and other statutory submissions.
- Keep LION informed of significant changes in tax legislation, regulations and MRA requirements that may affect its operations.
- Provide any other tax advisory services reasonably required by LION during the assignment.

4. Expected Deliverables

The successful service provider will be expected to provide:

- A comprehensive tax diagnostic/review report covering LION's operations and tax position.
- Identification of key tax risks, compliance gaps and potential exposures.

- Clear recommendations on the appropriate tax treatment and compliance approach for LION's various activities.
- Recommended tax compliance procedures and internal controls.
- An action plan setting out priority areas, recommended actions and implementation considerations.
- Ongoing tax advisory support, where agreed, during the engagement period.

5. Required Qualifications and Experience

The service provider should demonstrate:

- Appropriate professional qualifications in taxation, accounting, finance or a related field.
- Relevant experience in providing tax advisory services to organisations operating in Malawi.
- Demonstrable knowledge of Malawian tax legislation and MRA requirements.
- Experience advising not-for-profit organisations, healthcare institutions or organisations with similar operational structures will be an added advantage.
- Strong understanding of VAT, PAYE, withholding tax, fringe benefit tax, income/corporate tax and other relevant taxes.
- Proven ability to identify tax risks and provide practical, commercially sound and compliant solutions.
- Good professional references from previous or current clients.

6. Quotation Requirements

Interested firms or individuals should submit a quotation containing:

- Company/practitioner profile and relevant experience.
- Company/practitioner registration with relevant professional governing bodies
- Details of proposed tax adviser(s), including qualifications and experience.
- Proposed approach and methodology for undertaking the assignment.
- Detailed scope of services.
- Proposed timelines and duration of the engagement.
- Professional fees, clearly indicating applicable taxes and any other charges.
- At least two relevant client references.
- Valid business registration and tax compliance documentation, where applicable.

7. Submission of Quotations

Quotations should be submitted to LION Trust through emailing admin@lion.mw no later than **18th September 2026**.

LION reserves the right to accept or reject any quotation in whole or in part and is not bound to accept the lowest-priced quotation.

For further information, please contact:

Finance Department (finance@lion.mw)

Lilongwe Institute of Orthopaedics and Neurosurgery (LION)

Lilongwe, Malawi