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Tender

002668 British Library Taxation Services

British Library

UK4: Tender notice - Procurement Act 2023 - [view information about notice types](#)

Notice identifier: 2025/S 000-054772

Procurement identifier (OCID): ocds-h6vhtk-05961b

Published 8 September 2025, 4:05pm

Scope

Reference

002668

Description

The British Library is seeking supplier/s for Taxation Services. The British Library is an exempt charity which operates charitable, ancillary and commercial services and therefore has a complex tax position which allows it to benefit from section 33(A) VATA 1994 against a number of its services. The British Library annually reviews the option of setting up a wholly owned trading company for its commercial operations to manage the corporation tax position.

For more information about this opportunity, please visit the Delta eSourcing portal at:

<https://www.delta-esourcing.com/tenders/UK-UK-London:-Tax-consultancy-services./H4HY65DR42>

To respond to this opportunity, please click here:

<https://www.delta-esourcing.com/respond/H4HY65DR42>

Total value (estimated)

- £100,000 excluding VAT
- £120,000 including VAT

Below the relevant threshold

Contract dates (estimated)

- 1 January 2026 to 31 December 2028
- Possible extension to 31 December 2030
- 5 years

Description of possible extension:

2 x 12 month optional extensions

Main procurement category

Services

CPV classifications

- 79221000 - Tax consultancy services

Contract locations

- UK - United Kingdom

Lot Lot 1. Lot 1-Corporation Tax

Description

The primary requirements in this area will be to:

Advise on the potential Corporation Tax treatment and implications of the Library's current and future operations and provide solutions to mitigate the Library's taxation risk and minimise Corporation Tax liability

Assist in the submission of the annual Corporation Tax return which includes allowances for Exhibition Tax relief, as calculated by Library staff

Provide iXBRL tagging services in relation to the Library's accounts

Assist in the submission of our Qatar withholding tax reclaim, as calculated by the Library staff

Ad-hoc advice may be requested in relation to ancillary tax issues relating to matters such as:

Land and Property

The advent of new legislation

Other specific transactions

We anticipate the fee proposal for the production and submission of the corporation tax return, including review of our MGTER workings and undertaking of iXBRL tagging, to be fixed annually, subject to any significant changes to the scope of the engagement. We request a fee proposal for the year ended 31 March 2026, alongside a rate card for other ad-hoc advisory services if required.

Lot value (estimated)

- £25,000 excluding VAT
- £30,000 including VAT

Same for all lots

CPV classifications, contract locations and contract dates are shown in the Scope section, because they are the same for all lots.

Lot Lot 2. Lot 2 -VAT

Description

The Library has a complex mixture of non-business activities, activities for which input tax is recoverable under s33a of the 1994 act, taxable and exempt activities.

The library is currently awaiting formal approval of a revised Partial Exemption Special Method. It is anticipated that this will be in place ahead of the commencement of a contract awarded under this tender.

The primary requirements in this area will be to:

Maximise the level of VAT recovery whilst ensuring compliance with current rules and legislation in the spirit it was intended.

Advise on the VAT treatment of new transaction types when these arise to ensure accurate returns and partial exemption calculations

Ad-hoc advice may be requested in relation to ancillary tax issues relating to matters such as:

Partial Exemption

The advent of new legislation

Distance selling and Mini One Stop Shop

Import/Export arrangements post the EU exit

Other specific transactions

We anticipate the fee proposal for the work in this area to be based on a time/rate basis.
We request a rate card for ad-hoc advisory services as required.

Lot value (estimated)

- £60,000 excluding VAT
- £72,000 including VAT

Same for all lots

CPV classifications, contract locations and contract dates are shown in the Scope section, because they are the same for all lots.

Lot Lot 3. Lot 3-Employment Taxes

Description

The primary requirements in this area will be to:

Advise on the application of employment taxes and any changes in legislation, e.g. IR35.

Ad-hoc advice may be requested in relation to ancillary tax issues relating to matters such as:

The advent of new legislation

Other specific transactions

We anticipate the fee proposal for the work in this area to be based on a time/rate basis.
We request a rate card for ad-hoc advisory services as required.

Lot value (estimated)

- £15,000 excluding VAT
- £18,000 including VAT

Same for all lots

CPV classifications, contract locations and contract dates are shown in the Scope section, because they are the same for all lots.

Participation

Particular suitability

Lot Lot 1. Lot 1-Corporation Tax

Lot Lot 2. Lot 2 -VAT

Lot Lot 3. Lot 3-Employment Taxes

Small and medium-sized enterprises (SME)

Submission

Enquiry deadline

6 October 2025, 11:59am

Tender submission deadline

13 October 2025, 12:00pm

Submission address and any special instructions

<https://www.delta-esourcing.com/>

Tenders may be submitted electronically

Yes

Award criteria

Name	Type	Weighting
Criterion 1	Quality	60%
Criterion 2	Price	40%

Procedure

Procedure type

Below threshold - open competition

Contracting authority

British Library

- Public Procurement Organisation Number: PCXZ-9362-XQJM

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Region: UKI31 - Camden and City of London

Organisation type: Public authority - central government