

Webinar: Doing Rail Business in Ireland – 11/12/25

Anneke Taylor welcome.

- British Embassy Dublin
 - o No current Transport Minister
- Planned increase from 145 to 149 stations within 5 years
- Irish Rail projects;
 - o DART+
 - o Cork Area Commuter Rail
 - o Foynes-Limerick Freight Line
 - o New fleet for Enterprise Service (Dublin-Belfast)
 - o Navan Line
- TII projects
 - o MetroLink
 - o Luas O&M Contract
 - o Luas Finglas
 - o Luas Cork

Key to be registered on and monitoring;

For more information

- www.nationaltransport.ie/planning-and-investment/transport-investment/projects/
- www.irishrail.ie/en-ie/about-us/iarnrod-eireann-projects-and-investments
- www.tii.ie/en/public-transport/projects-and-improvements/
- www.busconnects.ie/
- www.pleanala.ie
- www.etenders.gov.ie

- And Supplyo website – register <https://www.supplyo.io/>

Bakertilly presentation on Tax considerations for working in Ireland;

1. Relevant Contracts Tax – if you don't do it properly, the penalties are huge! Up to 35% of contract value!
 - a. Similar to UK CIS system
 - b. Different for sub-con and principle contractors
 - c. Technically only applies to construction projects but Ireland has a very wide classification of what 'construction' means – any physical labour!
 - d. Difference between services and goods isn't as clear cut as in the UK – be careful!

- e. Check out if your company will need a local branch / separate entity as it depends on how far up the chain they are i.e. principle contractor vs lower down subbie. **Defo do not open a branch at PQQ stage!**

Registering for Irish Tax

Regardless of whether the contract is serviced through an Irish company or an Irish branch, similar tax registrations will be required. Early registration for these tax heads may help reduce the impact of the 3-year compliance period for RCT purposes.

Subcontractor RCT

if not registered prior to the first payment being received RCT of 35% will be withheld. Once registered the withholding tax rate is reduced to 20%.

Principal Contractor RCT

If subcontractors are being engaged to service the contract, RCT will need to be withheld on payments and a separate tax registration will be required.

VAT

Subcontractors subject to RCT are typically not required to register for VAT due to the special collection mechanism applied to these contracts but can opt to register. Principal contracts will be required to register for VAT.

A VAT registration may be required for subcontractors if goods are being imported from the UK or EU.

Corporation Tax

Irish entities will be required to register for corporation tax from the outset. Non-Irish entities will need to register if a contract will exceed 6 months (12 months for non-UK entities).

Employer PAYE/PRSI

Depending on the contract structure this may not be required for non-Irish entities but will almost certainly be required for Irish entities.

If staff based outside of Ireland are engaged to service a contract care will be needed as payroll tax obligations can still arise.

Contacts at Bakertilly for paid for help;

Aidan Scollard
Audit Partner
E-mail: aidan.scollard@bakertilly.ie
Mobile: +353 86 252 3026

Brendan Murphy
Tax Partner
E-mail: brendan.murphy@bakertilly.ie
Mobile: +353 87 975 2896

Kevin Donovan
Senior Tax Manager
E-mail: kevin.donovan@bakertilly.ie
Mobile: +353 85 172 1057

2. Who is acting as the **importer??**

- a. **Be clear on this** as this requires you to look after import tax and duties for products and services.
- b. Rare that the Irish customer will take this on.
- c. Be sure to get this right as it takes 6-8 weeks from application to receiving VAT number.
- d. If it is you, plan for the timescales as it is so common for companies to try and resolve this as the products are in transit!

DART+ requirements

- PQQ should be out before Christmas!
- Super important elements;
 - o Certification requirements
 - o Standards relating to railway products and services
 - o Gauge size considerations! (UK – 4ft 8.5 inches – Ireland 5ft 3 inches)
 - o Read the strategy docs; National Development Plan 2021-2030 and All-Island Strategic Rail Review April 2024 and tailor your response to in a way that helps them, achieve their goals.
 - o Particularly around strategic context, sustainability drivers, planning consent conditions
 - Sustainability is 5% of the score!
- Remember, people assessing the PQQ are extremely experienced in complex procurement
- If you do not supply the right level of detail, in the way Irish Rail want it, you ‘fail’ and will be disqualified – rarely no second chance – read the Qs!
- PQQ does not require a price!
- All communication had to be done through the tender platform. Do not contact buyer’s directly and they will either ignore you or tell you to ask through the portal anyway.
- Messaging system to be used for clarification Qs – if your Q gets answered, the transparency agreement means all Qs and answers are broadcasted to all applicants.
- Incredibly strict on conflicts of interest; need to be declared and managed properly. If unsure, get legal advice.
- Get in touch with DBT for help linking with lawyers with experience.



Key Messages

- Rail procurement is governed by the Utilities Directive – Irish Rail will use the negotiated procedure with a prior call for competition to set up multi-party frameworks and bespoke contracts.
- All major capital projects are subject to a business case (and risk assessment) process prior to going to tender.
- You will need to fully understand and communicate the strategic context, sustainability drivers and planning consent conditions.
- Build on your engagement to date with Irish Rail.
- Review a benchmark Irish Rail tender/PQQ – have the evidentiary documentation to hand before the tender documents are published
- Irish Rail/NTA/TII are very experienced in complex procurements.
- Green Public Procurement is a new element (minimum 5% of marks).



Procurement Strategy

There are five main D&B packages in the contracting strategy:

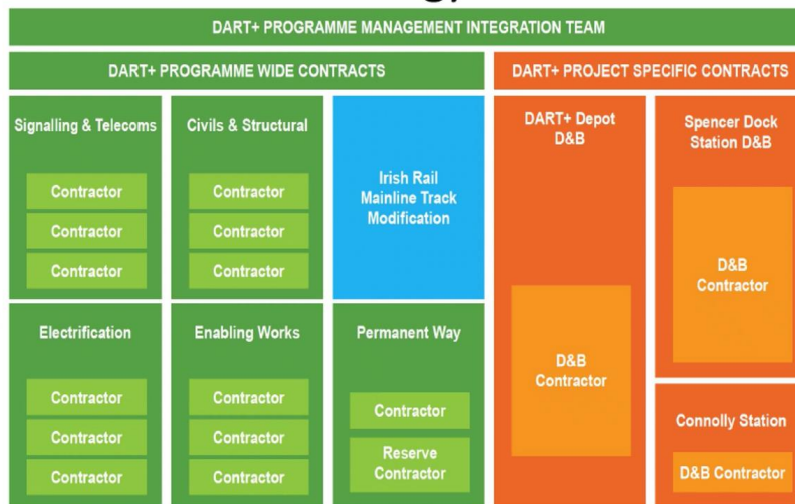
1. Signalling & Telecoms
2. Electrification
3. Civils & Structural
4. Enabling Works
5. Permanent Way

There are three further standalone D&B project specific contracts:

1. DART+ Depot
2. Spencer Dock Station
3. Connolly Station

As part of the delivery of the DART+ Programme, Irish Rail will undertake some of the mainline track modification works.

David Auerbach (Unverified)



The procurement and contracting delivery models for each package are as follows:

Package	Procurement & Contracting Delivery Model
Signalling & Telecommunications	A pre-qualification process or multi-party framework will be used to award the design and build contracts for each of the projects within the DART+ Programme
Electrification	A pre-qualification process or multi-party framework will be used to award the design and build contracts for each of the projects within the DART+ Programme
Civils and Structural	A pre-qualification process or multi-party framework will be used to award the design and build contracts for each of the projects within the DART+ Programme
Enabling Works	A pre-qualification process or multi-party framework will be used to award the contracts for each of the projects within the DART+ Programme
Permanent Way	Single supplier framework (with a reserve supplier)
Depot	Design & Build Contract (high level of design maturity)
Spencer Dock Station	Design & Build Contract
Connolly Station	Design & Build Contract

It is currently intended to establish a list of pre-qualified design and build contractors for each of the main DART+ packages. A multi-party framework agreement may be established as part of the initial tender process. Alternatively, each tender will be issued directly to those pre-qualified.

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IMPORTANT NOTICE/INTRODUCTION

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eTenders (Procurement Portal)



eTenders connects public sector buyers with suppliers who want to sell to Government

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Ask of the supply chain to respond to the pre-market consultation if this is your area;

Market Consultation: Enterprise Project Portfolio Management (EPPM)

gov.ie eTenders [Log in](#)

View PMC workspace

PMC: PROVISION OF EPPM SYSTEM [Show PMC Menu](#)

TITLE:	Provision of EPPM System
NAME OF CONTRACTING AUTHORITY:	Iarnród Éireann-Irish Rail
PMC CA UNIQUE ID:	4828193
STATUS:	Proposal Submission
DESCRIPTION:	Iarnród Éireann/Irish Rail (IÉ/IR), a subsidiary of Córas Iompair Éireann (CIÉ), is responsible for managing the national rail network and rolling stock. The Capital Investments division oversees large and medium-scale capital projects, while the Infrastructure Management (IM) division manages the operation, maintenance, and renewal of railway infrastructure. To enhance the effectiveness of project and portfolio management, Irish Rail seeks to procure and implement an Enterprise Project Portfolio Management (EPPM) software solution.
PROCUREMENT TYPE:	Supplies
CPV CODES:	30000000-Office and computing machinery, equipment and supplies except furniture and software packages 48331000-Project management software package 48332000-Scheduling software package 48218000-License management software package
NITE CODES:	IE

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Top tips

- Register as a supplier on [eTenders.gov.ie](https://etenders.gov.ie) and make sure you're receiving direct updates from the Contracting Authority or based on your CPV code.
- Read the DART+ PIN thoroughly
- In PQQs and tenders, make sure to answer the question accurately
- Subcontractors & suppliers – keep networking! Use your contacts through Rail Forum, Railway Industry Association and BITA Rail Chapter.