**ANNEX NO 1: APPLICATION**

2017.\_\_\_.\_\_\_\_\_\_\_

No\_\_\_\_\_\_\_\_\_\_\_\_

APPLICATION FOR PARTICIPATION IN THE PROCUREMENT
“TAX ADVISORY SERVICES”, No RBR 2017/23

Tenderer [*name of the Tenderer or members of the partnership], reg. No. [registration No of the Tenderer or members of the partnership*], represented by [name, last name and position of the representative of the Tenderer], by submitting this application:

1. Confirms participation in the procurement “TAX ADVISORY SERVICES” No RBR 2017/23.
2. Proposes to provide tax consultancy services in accordance with the Technical specification and this Proposal for the following hourly rate:

\_\_\_\_\_\_\_\_\_\_\_\_ EUR/h (excluding VAT) (\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *euro, \_\_\_\_cents)*

1. Confirms that the Regulation is clear and understandable, that it does not have any objections and complaints and that in the case of granting the right to enter into a Framework agreement it shall fulfil all conditions of the Regulation as well as enter into a procurement Framework agreement in accordance with the draft Framework agreement enclosed with the Regulation.
2. Guarantees that all information and documents provided are true.
3. declares that, for the purposes of qualifying for the procurement, we rely on the capabilities of the following entities:

|  |  |  |
| --- | --- | --- |
| **No** | **Name, registration number and registered address of the entity** | **Capabilities on which the Tenderer relies** |
| 1. |  |  |
| 2. |  |  |
| 3. |  |  |
|  |  |  |

1. declares that during the execution of the Framework agreement we will have sub-contractors as stated below and confirm that the list is complete:

|  |  |  |
| --- | --- | --- |
| No | Name of the sub-contractor | Sub-contracted tasks |
| **Description of the sub-contracted task** | **Amount, EUR (without VAT)** | **% from the proposed price** |
| **I** | **Total amount of the sub-contracted tasks is equal to or exceeds 10% from the proposed contract price** |
| **1** |  |  |  |  |
| **2** |  |  |  |  |
| **n+1** |  |  |  |  |
|  |  |  |  |  |
| **Total:** |  |  |
| **II** | **Total amount of the sub-contracted tasks is smaller than 10% from the proposed contract price** |
| **1** |  |  |  |  |
| **2** |  |  |  |  |
| **n+1** |  |  |  |  |
|  |  |  |  |  |
| **Total:** |  |  |
| **Total (I+II)** |  |  |

**We meet the criteria of (*please mark*):**

🞏 a small 🞏 medium 🞏 other

sized enterprise[[1]](#footnote-1) as defined in the Article 2 of the Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprise;[[2]](#footnote-2)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
Date: [*date of signing*] Name: [*name of the representative of the Tenderer and position*]

**ANNEX NO 2: EXPERT’S APPLICATION**

**EXPERT’S APPLICATION**

**TO PARTICIPATE IN THE PROCUREMENT Id . No RBR 2017/23**

**“TAX ADVISORY SERVICES”**

**FOR THE SERVICE LINE[[3]](#footnote-3)**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Title of the Service line

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Country of experience

|  |  |
| --- | --- |
| Name of Expert:  |  |
| Education  |  |
| Obtained degree |  |
| Contact information (phone and e-mail) |  |

**ANNEX NO 3: EXPERT’S PROFESSIONAL EXPERIENCE**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Service line | Country | Name of the expert | English language skills (A1-C2) | Consultation experience: client, Project, contacts for reference | Consultation OR EMPLOYMENT star-end date | consultation experience: expert’s roles, main relevant tasks, responsibilities |
| VAT specialist (Infrastructure management, Transport and logistics, construction, public administration) | **Latvia** |  |  | **1…****2…** |  |  |
| **Estonia** |  |  | **1…****2…** |  |  |
| **Lithuania** |  |  | **1…****2…** |  |  |
| DIRECT Taxation specialist(Infrastructure management, Transport and logistics, construction, public administration) | **Latvia** |  |  | **1…****2…** |  |  |
| **Estonia** |  |  | **1…****2…** |  |  |
| **Lithuania** |  |  | **1…****2…** |  |  |

**ANNEX NO 4: TECHNICAL SPECIFICATION**

1. **Introduction**

The Baltic countries Estonia, Latvia and Lithuania have historically been linked to the east-west railway transport axis using the 1520mm gauge railway system. Because of the existing historical and technical constraints, the existing rail system is incompatible with mainland European standards, thus there is a consensus that Estonia, Latvia and Lithuania need to be fully integrated into the wider European rail transport system. Currently there is no efficient 1435 mm railway connection along the Warsaw-Kaunas-Riga-Tallinn axis, i.e. there are missing links or significant bottlenecks. Thus, there are no direct passenger or freight services along the railway axis as the existing infrastructure does not allow for competitive services compared to alternative modes of transport. Thus, the clear majority of the North-South freight is being transported by road transport and the overall accessibility in the region is low.

The ambitions of the Rail Baltica Global project (Global Project) are:

* to become a powerful catalyst for sustainable economic growth in the Baltic States;
* to set a new standard of passenger and freight mobility;
* to ensure a new economic corridor will emerge;
* sustainable employment and educational opportunities;
* an environmentally sustainable infrastructure;
* new opportunities for multimodal freight logistics development;
* new intermodal transport solutions for passengers;
* safety and performance improvements;
* a new value platform for digitalization and innovation;
* completion of Baltic integration in the European Union transport ecosystem.

Rail Baltica is already designed to become a part of the EU TEN-T North Sea – Baltic Core Network Corridor, which links Europe’s largest ports of Rotterdam, Hamburg and Antwerp – through the Netherlands, Belgium, Germany and Poland – with the three Baltic States, further connecting to Finland via the Gulf of Finland short sea shipping connections with a future fixed link possibility between Tallinn and Helsinki. Further northbound extension of this corridor shall pave the way for future connectivity also with the emerging Arctic corridor, especially in light of the lucrative prospects of the alternative Northern Circle maritime route development between Europe and Asia. Furthermore, the North Sea – Baltic Corridor crosses with the Baltic-Adriatic Corridor in Warsaw, paving the way for new supply chain development between the Baltic and Adriatic seas, connecting the Baltics with the hitherto inadequately accessible Southern European markets. In a similar fashion, Rail Baltica shall strengthen the synergies between North-South and West-East freight flows, creating new trans-shipment and logistics development opportunities along the Europe and Asia overland trade routes. The new Rail Baltica infrastructure would, therefore, not only put the Baltics firmly on the European rail logistics map, but also create massive opportunities for value creation along this infrastructure with such secondary economic benefits as commercial property development, revitalization of dilapidated urban areas, private spin-off investment, new business formation, technology transfer and innovation, tourism development and other catalytic effects. Rail Baltica aims to promote these effects from the early stages of the Global Project, learning from the key global success stories and benchmarks in this regard.

The Contracting authority RB Rail AS (RBR) was established by the Republics of Estonia, Latvia and Lithuania, via state-owned holding companies, to coordinate the development and construction of the fast-conventional standard gauge railway line on the North Sea – Baltic TEN-T Core Network Corridor (Rail Baltica II) linking three Baltic states with Poland and the rest of the EU. The main technical parameters shall correspond to traffic code P2-F1 as per INF TSI (Commission Regulation 1299/2014/EU) and shall have the following main technical parameters:

* double track, design speed on the main track 240 km/h, design speed on side tracks minimum 100 km/h;
* axle load 22.5 t;
* distance between track centres at least 4.20 m on the main tracks;
* distance between two sided passing loops approximately 50 km and crossovers approximately 25 km but staged according to a train traffic forecast;
* all pedestrian, road and 1520mm rail crossings only as above or below grade crossings (segregated grade crossings), fencing and noise barriers where needed;
* ERTMS Level 2 with possible update to the newest version;
* communications system GSM-R with a view to accommodate the new generation railway communications standard;
* electrification 2x25 kV AC;
* length of freight trains 740m, but for spatial planning and track geometry design a length of 1050m shall be used;
* length of passenger trains 200m, but for spatial planning and track geometry design a length of 400m shall be used;
* height of passenger platforms 550mm;
* maintenance road, where necessary, shall be on one side of the tracks with gravel 3.5m wide

The diagram below illustrates the shareholder and project governance structure of the Rail Baltica project.



RBR together with governments of Estonia, Latvia and Lithuania (represented by the ministries in charge of transport policy) have applied for the CEF co-financing in 2015, 2016 and 2017 (three applications in total). The first two applications were successful and INEA grants are available to support the Global Project expenses with up to 85% of co-financing in amount of 633 mln EUR.

Rail Baltica is a joint project of three EU Member States – Estonia, Latvia and Lithuania – and concerns the building of a fast conventional double-track 1435 mm gauge electrified and ERTMS equipped mixed use railway line on the route from Tallinn through Pärnu (EE), Riga (LV), Panevėžys (LT), Kaunas (LT) to the Lithuania/Poland state border (including a Kaunas – Vilnius spur) with a design speed of 240km/h. In the longer term, the railway line could potentially be extended to include a fixed link between Helsinki and Tallinn, as well as integrate the railway link to Warsaw and beyond.

The expected core outcome of the Rail Baltica Global Project is a European gauge (1435mm) double-track railway line of almost 900 km in length meant for both passenger and freight transport and the required additional infrastructure (to ensure full operability of the railway). It will be interoperable with the TEN-T Network in the rest of Europe and competitive in terms of quality with other modes of transport in the region. The indicative timeline and phasing of the project implementation can be found here: [http://www.railbaltica.org/about-rail-baltica/project-timeline/.](http://www.railbaltica.org/about-rail-baltica/project-timeline/)

1. **Objective of procurement:**
	1. Through the procurement Contracting authority wants to procure tax advisory services (CPV code 79221000-9) related to operations of the RB Rail AS and its main partners involved in the implementation of the Rail Baltica project. Scope of Tax advisory services (but not limited to):
* Value added tax, in particular its application to the implementing bodies involved in planning, design and construction of Rail Baltica railway, including project management services and future infrastructure management services;
* Individual income taxes and social insurance contributions, including taxation of foreign nationals, directors’ fees, royalties, contracts for services, compensations of travel and other business-related costs;
* Corporate income tax and taxation of RB Rail AS foreign branches;
* Transfer pricing documentation for services provided by RB Rail AS to related parties within the scope of Rail Baltica project;
* Environmental taxes.
	1. Tax advice should be delivered in English language in written form, using MS Word, PowerPoint and Excel applications, as appropriate, and agreed for each assignment. Potential transaction or situation under question should be reviewed for all applicable taxes, several possible scenarios indicated where applicable, including corresponding costs, benefits and risks, and the best course of action proposed. References to relevant laws, regulations and court decisions should be included where applicable and agreed separately.
	2. EU legislation governing national tax laws as well as business and public administration regulations as far as they relate to particular tax questions and situations. Tax advice services should be provided in the context of financial reporting based on IFRS (International Financial Reporting Standards issued by the International Accounting Standards Board) and local statutory requirements in Latvia, Estonia and Lithuania.
1. **Ranking and award of assignments**
	1. After completion of the tender, the Contracting authority may choose a maximum of 3 (three) Tenderers that will be offered to sign a standard Framework agreement. A list of the Tenderers will be drawn up in descending order according to the marks obtained on the basis of award criteria.
	2. The shortlisted Tenderers will not have an exclusive right to provide tax advisory services to the Company under the Framework agreement.
	3. The Contracting authority will regularly review the quality of delivered assignments and the cooperation with the Tenderers. Please see Section “Quality Requirements of the Completed Assignments”. In cases mentioned in “Quality Requirements of the Completed Assignments”, the Contracting authority reserves the right to not invite a Tenderer to participate in a mini-competition. This is done to ensure a high degree of quality and consistency.
2. **Quality requirements of the completed assignments**
	1. All completed and delivered assignments must be of such quality as to require no further correction by the Contracting authority. The Tenderer must ensure, inter alia, that all specific instructions from the Contracting authority are followed, that the assignment is complete, accurate and consistent and that the agreed deadline is respected scrupulously. Each assignment may be assessed by the Contracting authority. This assessment in no way diminishes the Tenderer’s obligation to ensure that all assignments can be used as sent, without any further revision or correction by the Contracting authority.
	2. The Contracting authority shall measure all completed assignments by using following Key Performance Indicators:
		1. **QUALITY** if the quality of the assignment is assessed as being of an:
			1. high standard (+3),
			2. good standards (+2),
			3. poor standard (+1);
		2. **DEADLINES**:
			1. clearly set timescale for fulfilment of assignment by Tenderer and the agreed deadline is respected scrupulously by Tenderer (+3),
			2. the timescale for fulfilment of assignment is not clearly set by Tenderer and/or agreed deadline is not respected by Tenderer (+1);
		3. **COOPERATION** if cooperation is:
			1. very good (+3),
			2. good, but not in all matters (+2),
			3. poor cooperation (+1).

(when evaluating the cooperation matters following issues could be taken into account - timely response as set in in the Assignment order (as specified in Draft Framework agreement - Annex No 5), Tenders understanding of the assignment, timely submission of the Assignment order and/or invoices to the Contracting authority);

* + 1. The Contracting authority shall calculate the final score for each assignment by summing up all points obtained for the particular assignment and dividing the sum with 3 (three). The Contracting authority records the resulting KPI. If a Tenderer receives twice 2,5 points or less, the Contracting authority has rights to not invite the Tenderer to the next mini-competition.

**ANNEX NO 5: DRAFT FRAMEWORK AGREEMENT**

**FRAMEWORK AGREEMENT**

**ON**

**tax advisory services**

**between**

**RB Rail AS**

**and**

**[●]**

**No 8/2017-[●]**

**Dated [●] [●] 2017**

 **FRAMEWORK AGREEMENT NO [**●**]**

**FOR THE PROVISION OF TAX ADVISORY SERVICES**

|  |  |
| --- | --- |
| Riga [●] Contract registration number |  |
|  CEF[[4]](#footnote-4) Agreement No INEA/CEF/TRAN/M201[●]/[●] | [●] |

This Framework agreement (“**Agreement**”) **between**:

**RB Rail AS** (a joint stock company registered in the Latvian Commercial Register, uniform registration No 40103845025, legal address at K.Valdemāra iela 8-7, Riga, LV-1010, Latvia (“**Client**”), represented by Chairperson of the Management Board Ms Baiba Anda Rubesa, Management Board Member [●], Management Board Member [●], Management Board Member [●] acting on the basis of the Company’s Statutes, on the one side

**and**

**[●]**,registration No [●], legal address at [●] (**“Firm”**), represented by [●] acting on the basis of [●], on the other side, (“**Service Provider**”)

who are collectively referred to as the “**Parties**” and separately – as “**Party**”.

WHEREAS:

1. the Contracting authority is implementing the European standard track width project Rail Baltica, within the scope of which the Contracting authority needs Tax advisory services;
2. The Contracting authority has organised the procurement “Tax advisory services” (identification No RBR 2017/23) (“Procurement”) in which the Contractor’s procurement proposal (“Proposal”) was selected as the winning bid;
3. Procurement is co-financed by the Contracting authority and Connecting Europe Facility (CEF).

NOW, THEREFORE, the Parties hereby enter into this Framework agreement (**“Agreement”**) on the following terms and conditions:

1. **SUBJECT OF THE AGREEMENT**
	1. This Agreement sets out the rights and obligations, terms and conditions that apply to the Parties of the Agreement where the Service Provider (definition “Service Provider” applies also to Expert unless it is specified otherwise) is contracted by the Client to provide tax advisory services for the Client for the successful implementation of the Rail Baltica project.
	2. The range of tax advisory services to be provided by the Service Provider to the Client is described in Annex 4 of the Procurement (Annex A of this Agreement) and includes, but is not limited to, counselling, preparation of documents, representation (**tax advisory services**). The procedure for the provision of Tax advisory services is provided in Clause 3 of this Agreement.
	3. The purpose of the Agreement is to define the terms and conditions under which the Service Provider shall provide tax advisory services to the Client **on-demand** basis. The Agreement is framework-based and does not impose an obligation on the Client to appoint the Service Provider to provide services and does not guarantee any exclusive right to the Service Provider to provide tax advisory services to the Client. This Agreement entitles the Service Provider to participate in mini-competitions. The Service Provider is solely responsible for its costs and expenses incurred in connection with participation in the mini-competitions.
	4. For every assignment, a separate assignment order (based on Draft for Assignment order included in Annex C of this Agreement) (“**Assignment order”**) shall be issued by the Client and confirmed by the Service Provider.
	5. The Service Provider shall provide services only on basis of a confirmed Assignment Order, the conditions thereof become binding on both parties: the Service Provider and the Client.
	6. If the Service Provider refuses or fails to duly complete the assignment after the Assignment order has been confirmed between the Parties, the Service Provider is obligated to pay a contractual penalty to the Client at the Client’s request of the amount corresponding to the double (2x) of the total sum of the tax advisory fee according to the Assignment order.
	7. All Assignment orders and this Agreement shall form a single agreement between the Parties. The provisions of this Agreement constitute an integral part of each Assignment order. In the event of any inconsistency between the provisions of this Agreement and Assignment order, the Assignment order shall prevail.
2. **Framework agreement VALUE AND PERIOD**
	1. The Framework agreements with Service Providers are on-demand based with no fixed work-load and/or fixed overall value.
	2. The total allocated amount for the procurement of tax advisory services for all Framework agreements concluded as a result of the Procurement is: 41 999,99 EUR (forty one thousand nine hundred ninety nine *euros,* 99 cents).
	3. However, this does not bind the Client to purchase tax advisory services through the Framework agreement for the estimated amount.
	4. The Agreement period is twelve (12) months starting from the Commencement date.
	5. The Agreement terminates after Agreement period expires or until the maximum Agreement amount is reached and after the all Assignment orders are fully completed by the Service Provider and approved by the Client.
3. **mini competition**
	1. In order to receive tax advisory services, the Client shall select the Service Provider and conclude an Assignment order. The Assignment shall be allocated by conducting a mini-competition between all Service Providers.
	2. The Client invites all Service Providers to implement an assignment by sending an Assignment order specifying the task, interests of the Client, timeline, and other information it deems relevant.
	3. The Service Provider is prohibited from participating in the mini-competition in case of Conflict of Interests (Clause 16).
	4. After receiving such invitation, within two (2) business days or the latest by the deadline specified in Assignment order the Service Provider shall respond by sending its proposal to implement an assignment. Failing to respond to the invitation within the required time period shall be considered as rejection to participate in a mini-competition;
	5. Mini-competition proposals received from all Service Providers are evaluated and ranked. The most economically advantageous proposal shall be awarded for the implementation of an assignment;
	6. The Client will choose the winner(s) of the mini-competition for the provision of the particular assignment by comparing the proposals based on the following criteria (listed in no particular order and containing no specific value):
		* 1. amount of tax advisory fees and time necessary for providing the particular assignment;
			2. credibility and experience of the Service Provider and its staff for providing the particular assignment;
			3. potential quality of providing the particular assignment by the Service Provider, taking into account among others the potential workload to be invested for the provision of the particular assignment;
			4. cooperation experience with the provider in previous provision of tax advisory services based on KPI mentioned in the Section 9 of Terms of Reference / Technical Specification of the Procurement (Annex A) (“**Terms of Reference**”).
	7. The Client shall inform all Service Providers on the results of the mini-competition;
	8. The Service Provider with most economically advantageous proposal shall be invited to sign the Assignment order. After this invitation to implement an assignment (including corresponding Assignment order) is accepted by the Service Provider, the conditions set in the Assignment order and the proposal of mini-competition become binding upon the Parties. The Service Provider first signs the Assignment order.
	9. The Assignment order shall include details of the tax advisory services to be carried out by the Service Provider (as specified in Draft Assignment order - Annex No 3), i.e. required Service line, estimated workload, starting date, deadline etc.
	10. The Client reserves the right not to invite the Service Provider to participate in a mini-competition based on results of KPI. The Client will regularly review the quality of completed assignment and the cooperation with the Service Provider according to Section 9 of the Terms of Reference. The Client shall not invite the Service Provider to the next mini-competition, if the conditions stipulated in Section 9 of the Terms of Reference occur.
	11. The Service Provider has a right to reject Client’s invitation to implement an assignment only in exceptional cases related to the availability of involved Experts, or when the Service Provider envisages that the implementation of a particular Assignment order would result in a conflict with requirements set in the Framework agreement, or in case of a Conflict of Interests (Clause 16). The decision of the Service Provider to reject the Client’s invitation to implement an assignment shall be provided in writing by stating the actual reasons for such decision.
	12. The Service Provider has the right to request reasonable explanatory information from the Client regarding the specifics of provision of an assignment via email. If the Client finds it necessary to respond, the Client has the right to disclose information provided to the Service Provider also to other Providers.
4. **PERFORMANCE OF THE AGREEMENT**
	1. The Service Provider must perform the Agreement in compliance with its provisions, the instructions given by the Client, under the specific terms agreed in an Assignment order and all legal obligations applicable under EU, international and national law.
	2. The Service Provider and the Expert providing the tax advisory services to the Client must comply with the relevant professional diligence and the provision of tax advisory services must be of consistently high quality that is necessary to achieve the purpose of the particular Assignment order agreed between the Parties in particular Assignment order.
	3. The Service Provider shall, within reason and in the scope of tax advisory services, endeavour to carry out all activities that would reasonably assist and aid the Client, always act in the best interests of the Client and use its best endeavours to engage all legal means reasonably available in achieving the result of the particular assignment specified in the particular Assignment order.
	4. The Client shall deliver to the Service Provider relevant essential information necessary for the provision of tax advisory services. The Client understands that the proper provision of tax advisory services requires the Client to give to the Service Provider all the information relevant to the particular assignment, and to inform the Service Provider of any changes to that information.
	5. The Client shall have the final and exclusive right in the negotiations, terms, decisions, agreements, etc. and in any and all matters related to advisory services, including but not limited to the final right to decide whether or not to conclude any agreement(s), litigate, submit documents etc.
	6. The Service Provider shall provide the Client with all and any information and documentation in its possession or control relating to the tax advisory services provided to the Client. The Service Provider shall return original documents to the Client immediately at the Client’s request.
	7. The Service Provider shall carry out the tasks, prepare and provide all documents, reports and any other information material (i.e. provide Deliverables[[5]](#footnote-5)) specified in an Assignment order and in accordance with Terms of Reference.
	8. The Client reserves the right to ask the Service Provider (or its corresponding Expert) to provide intermediate results (deliverables) of an Assignment order in short notice, in order to check the progress of the implementation of an Assignment order. The Service Provider (or its corresponding Expert) shall provide the Client with the information, status of the progress including proof thereof, such as intermediate documentation, reports, etc. within the short notice period. This confirmation does not imply the implementation of any additional assignments (reports etc.), but confirms progress of the implementation of the Assignment order. Failing to do so within the short notice period or by providing information that shows that the assignment will not be completed within specified time in the Assignment order, the Client reserves the right to cancel the implementation of the Assignment order and to proceed with the procedures for terminating the Agreement.
	9. As a part of the Deliverables, the Service Provider shall prepare information material in a fully comprehensive and understandable[[6]](#footnote-6) way, by providing explicit and full source details (initial information, evidences etc.) used for the analysis and provision of Deliverables.
	10. The Client shall have no responsibility over any content of Deliverables provided by the Service Provider.
	11. Approval by the Client of the Deliverables of the corresponding Assignment order shall not mean the approval of the outcome results (reports, agreements, procedural documents, summary, advice, decisions etc.) delivered by the Service Provider. Service Provider shall bear full responsibility of the Deliverables provided.
5. **RIGHTS AND OBLIGATIONS**
	1. The Service Provider shall be responsible for the availability of its Experts implementing Assignment orders.
	2. The Service Provider shall be responsible for ensuring that its Experts included in the Agreement fulfil the requirements thereof as long as it comes to Experts’ responsibility.
	3. The Service Provider shall remain fully responsible for the results (including Client’s losses incurred due to such results) of its services after the completion of an Assignment order. Any additional expenses arisen due to the correction of unacceptable outcome results shall be covered solely by the Service Provider. The Client reserves the right to request the Service Provider to correct the results of its services regardless whether it is necessary during the implementation of an Assignment order or after it was completed and approved.
	4. No subcontracting in any kind or form is allowed for implantation of an Assignment order. Only the Expert specified in an Assignment order is allowed to implement the tasks defined therein.
	5. The Service Provider must keep records and other supporting documentation (original supporting documents) as evidence that the Assignment order is correctly performed and the expenses were actually incurred until 1 April 2017. These must be available for review upon the Client’s request.
	6. The Client is obliged to pay for the services of the Service Provider in accordance with the Assignment order and based on the approved Deliverables of the Service Provider pursuant to the payment request.
	7. The Service Provider is obliged to ensure a valid professional risk indemnity insurance agreement with limit of liability in the amount of at least 1 000 000,00 EUR (one million *euro*) for any insurance claim covering all period of validity of the Agreement. The Service Provider is obliged to submit to the Client a copy of a renewed insurance agreement or a new insurance agreement including the above-mentioned provisions within five (5) working days before the date of expiry of the previous insurance agreement.
6. **PAYMENTS**
	1. Service Provider must make a request for payment to obtain its remuneration for services and reimbursement of expenses agreed in the Agreement. After acceptance of Deliverables by the Client, the Service Provider must submit the invoice within 30 calendar days or at another time agreed between the Parties in the Assignment order.
	2. Invoices should be sent to the e-mail [invoices@railbaltica.org](https://railbaltica.sharepoint.com/Shared%20Documents/RB%20Rail/Operations/Procurement/RBR%202017-7%20Translation_services/Agreements/Lot%202/invoices%40railbaltica.org) and should include the following details about the Agreement: Identification number RBR 2017/23, and name of the contact person Anita Pūka.
	3. The Client shall make the payment after 15 (fifteen) days from the date on which the Client receives properly prepared payment request (invoice) on the accepted Deliverable.
	4. The Client may suspend the payment at any time if:
		1. the Deliverable is not accepted by the Client;
		2. invoice supporting documents are missing;
		3. the invoice is incorrect;
		4. the Client has to make further checks to verify details of invoice.
	5. The Client shall reject the invoice (parts of) if it does not fulfil the conditions of the Agreement and particular Assignment order.
	6. The Client may reduce the fee if the Service Provider is in breach of any of its other obligations under the Agreement (including unsatisfactory implementation of any Assignment orders). The Client must formally notify the Service Provider of its intention, include the reasons why, and invite the Service Provider to submit any observations within 15 days of receiving notification. If the Client does not accept these observations, it will formally notify confirmation of the rejection or reduction.
	7. Payments are subject to the Client’s approval of Deliverable(s) and of the invoice(s). Approval does not mean recognition of compliance, authenticity, completeness or correctness of content.
	8. The Client may at any point suspend the payment deadline, if an invoice cannot be processed because it does not comply with the Agreement’s provisions. The Client must formally notify the Service Provider of the suspension and the reasons for it. After the condition for suspending the payment deadline is mitigated, the suspension will be lifted — and the remaining payment period will resume.
	9. If the payment deadline has been suspended due to the non-compliance with the Agreement’s conditions and the Service Provider fails to rectify the outcome of the corresponding Assignment order within the reasonable period of time, the Client may also terminate the Agreement.
	10. In the event of failure by the Service Provider to meet any deadline and/or supply any Deliverable by the date stipulated in the particular Assignment order, the amount of fee payable by the Client to the Service Provider under the corresponding Assignment order with respect to the relevant time period shall be reduced by 0.1 % of the amount of such fee for each day of delay.
	11. Payments will be made in *euros*.
	12. The Client shall pay the amounts shown on the invoice by bank transfer to the bank account of the Service Provider. Each Party bears its own bank charges.
	13. The tax advisory fees described in Proposal (Annex B of this Agreement) and in the Assignment order are exclusive of VAT. The VAT treatment for the supply of tax advisory services under an Assignment order shall be determined pursuant to the VAT laws of the jurisdiction where a taxable transaction for the VAT purposes is deemed to take place. If VAT is payable on any contractual amounts, the Client shall pay to the Service Provider an amount equal to the VAT at the rate applicable from time to time, provided that such amount shall only be required to be paid after the Service Provider provides the Client with a valid VAT invoice in relation to that amount. Each Party shall, on request, provide the other Party with any additional VAT invoices or other documentation required for VAT purposes.
7. **tax advisory FEes**
	1. The Service Provider shall act as an independent contractor on its own cost and for its own account and the Client shall not be obliged to pay to the Service Provider any royalties or fees other than the fees and/or rates expressly agreed upon in the Assignment order or to compensate any other kind of costs or expenses of the Service Provider. The Client shall remunerate to the Service Provider the fees and costs stated in the Assignment order.
	2. The applicable tax advisory fees of the Service Provider are included in the Proposal. The tax advisory fees offered by the Service Provider in mini-competitions at the request of the Client for providing a particular Assignment may not be higher than the tax advisory fees offered by the Service Provider in the Proposal and the offered fees are final. If the Service Provider is in breach of the previous sentence, the Client refuses the Service Provider’s proposal for providing of an assignment.
8. **REIMBURSEMENT OF travel EXPENSES**
	1. The Client shall reimburse the travel expenses incurred by the Service Provider during the provision of services only in the following cases:
		1. travel expenses are indicated and agreed in the corresponding Assignment order;
		2. travel expenses incurred for the implementation of the corresponding Assignment order;
		3. travel expenses are justified by documents.
	2. In case the Principal for the implementation of a particular Assignment order requires the Expert to travel from his/her place of residence or Service Provider’s office (whatever is applicable) for more than 200 km one way, the Client shall reimburse incurred travel[[7]](#footnote-7) expenses for the Expert included in a particular Assignment order.
	3. For the implementation of a particular Assignment order where traveling is included, Expert shall ensure average level economical travel and accommodation expenses. The Client reserves the right to choose the accommodation.
	4. The following travel expenses are subject to reimbursement:
		1. Bus travel expenses if distance of less than 400 km one-way;
		2. Second-class rail travel expenses if distance of less than 400 km one-way;
		3. Economy class air travel expenses if distance of more than 400 km one-way;
		4. A travel expense (a return ticket) shall not exceed 500 EUR. Travel expense exceeding 500 EUR on return ticket will be reimbursed at 500 EUR max.
9. **OWNERSHIP AND USE OF THE RESULTS (INCLUDING INTELLECTUAL PROPERTY RIGHTS)**
	1. The Client will fully and irrevocably acquire the ownership of the results under this Agreement including any rights in any of the results listed in this Agreement, including copyright and other intellectual or industrial property rights, and all technological solutions and information contained therein, produced in performance of the Agreement**.**
	2. The Client will acquire all rights and obligations in this Clause 9 from the moment the Deliverables (results) are delivered by the Service Provider and are not limited in time and will be valid after the expiry of the Agreement and/or the individual Assignment order.
	3. The copyright fee has been included in the tax advisory fee (Clause 7). The transfer of copyright shall also remain valid if the Agreement is prematurely terminated for any reason and/or terminated without the complete delivery of the Deliverables.
	4. The Client has the right to publish material submitted by the Service Provider without the Service Provider's permission, as well as to require the Service Provider to change it, to redo it, to divide it into parts. If the Service Provider and the Client cannot agree on the execution of this work, the Client is entitled to involve another Service Provider in carrying out the said task.
	5. The Service Provider shall undertake to ensure that the Services, the execution of Services or the use of the any of the Deliverables not violate the rights, including copyright, of third persons.
	6. If the Services, the execution of the Services or the use of the Deliverables or other deliverables produced while rendering the Services violate the rights of third persons, the Service Provider shall be liable for the violation. The Service Provider shall be obliged to compensate the damage caused to third persons and satisfy any claims for the compensation of damage filed against the Client by third persons.
10. **on-the-spot visits**
	1. By virtue of Council Regulation (Euratom, EC) No 2185/961 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities and Regulation (EU) No 883/20132 of the European Parliament and the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF), OLAF may also carry out on-the-spot checks and inspections in accordance with the procedures laid down by Union law for the protection of the financial interests of the Union against fraud and other irregularities. Where appropriate, OLAF findings may lead to criminal prosecution under national law.
	2. By giving a written notice five (5) business days in advance, but in case of an unannounced check without an advance notice, the Client may carry out independent on-the-spot visits to the sites and premises where the activities implemented within the Agreement are or were carried out.
	3. On-the-spot visits may be carried out either directly by the authorised staff of the Client or by any other outside body authorised to do so on behalf of the Client. Information provided in the framework of on-the-spot visits shall be treated on confidential basis. The Client shall ensure that any outside body authorised shall be bound by the confidentiality obligation.
	4. The Service Provider shall ensure that the performer of the on-the-spot visit or any other outside body authorised has access to all the information and documents, including information and documents in electronic format, which is requested by the authorised staff of the performer of the on-the-spot visit or any other outside body authorised for the performance of an on-the-spot visit and which relates to the implementation of the Agreement, as well as shall allow the authorised staff of the performer of the on-the-spot visit or any other outside body authorised copying of the information and documents, with due respect to the confidentiality obligation.
11. **amending the agreement; TERMINATION OF THE AGREEMENT**
	1. The Agreement can be amended in compliance with the provisions of Article 61 of the Public Procurement Law including but not limited to the provisions of point 5 of Section 2 of Article 61.
	2. If after the conclusion of the Agreement amendments are made to the existing laws and regulations and in consequence the costs of Service Provider’s Tax advisory services increase or decrease and when a prior warning has been given, then, after a mutual agreement by the Parties, the Fee is amended.
	3. Amendments to the Agreement are proposed by the Party who sees a need for the amendments by submitting a justification for the proposal of amendments.
	4. Amendments and supplements to the Agreement shall be valid only when they have been prepared in writing and signed by the Parties; they shall be enclosed to this Agreement and become an integral part of it.
	5. When deciding on amending the Agreement, compliance with Public Procurement Law of the Republic of Latvia, Procurement and requirements under its Regulation must be ensured.
	6. This Agreement may be terminated by a Party by giving the other Party sixty (60) days prior written notice of termination (“**Regular Termination”**). In the event of Regular Termination, the Agreement shall remain legally binding on the Parties until, but only in respect of, all rights and obligations already created or existing prior to the date of the Regular Termination are fully performed by both Parties.
	7. The Client reserves the right to terminate the Agreement within 10 (ten) business days after sending a written notice to the Service Provider due to the following reasons:
		1. The Service Provider has committed substantial errors, irregularities or fraud, or is in serious breach of its obligations under the procurement procedure or under the Agreement, including false declarations and obligations relating;
		2. The Service Provider breaches conditions of the Agreement and does not cure the breach within 20 (twenty) business days of written notice of same;
		3. Service Provider and/or its Expert poorly performs his/her tasks defined in the corresponding Assignment order.
	8. The Parties reserve the right to terminate the Agreement at any time after sending a written notice if:
		1. the Client fails to make a payment where such failure has not been eliminated within thirty (30) calendar days after receipt of a written notice of failure to pay from the Service Provider;
		2. a Party is dissolved, declares bankruptcy, becomes insolvent or is unable to pay its debts or fails or admits in writing its inability generally to pay its debts as they become due;
		3. a breach of confidentiality (Clause 15) occurs;
		4. a breach of obligation to avoid Conflict of Interests (Clause 16) occurs;
		5. The Service Provider fails to submit a valid professional risk indemnity insurance agreement within a time mentioned in Clause 5.7.
	9. The Client reserves the right to terminate a particular Assignment order if the services specified thereof are no longer required. In such a case, the costs incurred by the Service Provider up to the notification of the termination of an Assignment order are subject to the reimbursement by the Client.
	10. If the Client has unilaterally terminated the Agreement due to non-fulfilment of the obligations undertaken in the Agreement by the Service Provider, the Client has the right to disqualify the Service Provider from participation in any tenders organized by the Client during 12 (twelve) months from the date of the termination of the Agreement.
12. **FORCE MAJEURE**
	1. ‘Force majeure’ means any situation or event that:
		1. prevents either Party from fulfilling their obligations under the Agreement;
		2. was unforeseeable, exceptional and beyond the Parties’ control;
		3. was not due to error or negligence on their part; and
		4. proves to be inevitable in spite of exercising due diligence.
	2. A force majeure must be immediately and formally notified to the other Party.
	3. Notification must include details of the situation’s nature, likely duration and expected effects.
	4. The Party faced with a force majeure will not be held in breach of its Agreement obligations if the force majeure has prevented it from fulfilling them.
13. **COMMUNICATION BETWEEN the PARTIES**
	1. Communication under the Agreement (e.g. information, requests, submissions, formal notifications, etc.) must:
		1. be carried out in English;
		2. be carried out between the contact persons specified in the corresponding Assignment order;
		3. be made in writing (including electronic form); and
		4. bear the Agreement’s and Assignment order’s number.
	2. During the implementation of the Assignment order, the communication via e-mail shall be executed between the persons indicated in the corresponding Assignment order. Additionally, all copies of those e-mail messages shall be sent also to Parties’ e-mail addresses specified in the Agreement.
	3. Communications by e-mail are deemed made when they are sent by the sending Party and receipt is confirmed by the receiving Party, unless the sending Party receives a message of non-delivery. Sending Party is responsible to get the confirmation that a message (with all its contents) sent via e-mail was received.
	4. Assignment orders, notices, declarations and invoices shall be deemed received:
		1. if delivered by hand, on the first business day following the delivery day;
		2. if sent by post, on the fifth (5th) business day after the date of posting;
	5. if sent by email and received “out of office reply” or similar on the day of sending if sent before 17:00 on a business day, or otherwise at 09:00 on the first business day following such sending (Latvian time applies)
	6. If the final day of a time period referred to in this Agreement is Saturday, Sunday or a holiday prescribed by law, the following working day shall be considered the final day of the time period.
	7. The Parties agree that information may be exchanged electronically over the internet**.**
14. **Expert change**
	1. Only in exceptional cases Experts, included in the Agreement, can be replaced and by signing an amendment to the Agreement.
	2. The proposed Expert’s qualifications must be equivalent to or higher than those of the replaced Expert. The qualifications must be proven by submitting the same qualification documents/information as for the selected Expert within the procurement process.
	3. The Client reserves the right to request the Service Provider to replace an Expert in case of any of the following reasons:
		1. repeated careless performance of duties;
		2. incompetence or negligence;
		3. non-fulfilment of obligations or duties stipulated in the Agreement;
		4. poor knowledge of English language (unsatisfactory presentation, writing skills in English);
		5. termination of employment relations or cooperation agreement with the Service Provider.
	4. Failing of the Service Provider to propose another Expert with equivalent or better qualifications within 10 (ten) business days period might lead to the termination of the Agreement by the Client according to the procedure set in Clause 11.8.
	5. The Client shall approve or reject the replacement of an Expert as soon as possible, but no later than within 5 (five) business days after the receipt of all information and documents necessary for a decision in accordance with the provisions in this Agreement.
15. **CONFIDENTIALITY**
	1. Each Party undertakes to keep confidential the terms and conditions of the Agreement and Assignment order(s) and not to use or disclose any and all information of any kind or nature whatsoever, whether written or oral or whatsoever form, including, but not limited to, financial information, trade secrets, customer lists, any and all information and documents related to the negotiations and the subsequent performance of the Agreement between the Parties, which is not known to the general public (“**Confidential Information”**).
	2. The Service Provider and Experts (including but not limited to attorneys) of the Service Provider shall maintain confidentiality of the fact that the Client has requested the Service Provider to provide Tax advisory services as well as of the information that has become known to the Service Provider in the provision of tax advisory services. The Service Provider shall use the Confidential Information only for the provision of the Tax advisory services agreed between the Parties in the Assignment order or to perform its other obligations under the Agreement and to restrict disclosure of the Confidential Information solely to those representatives who have to know the Confidential Information in order to carry out the Tax advisory services or perform Service Provider’s obligations under the Agreement.
	3. A Party has the right to disclose Confidential Information only if it is explicitly required to do so by law or pursuant to any order of court or other competent authority or tribunal or if such disclosure has been agreed by the other Party in writing.
	4. The Client reserves the right to request the Service Provider and/or Expert to sign a confidentiality agreement for the implementation of a particular Assignment order.
	5. The confidentiality obligation shall not expire in time.
	6. If the Service Provider violates its confidentiality obligation, then it shall be liable to pay to the Client a contractual penalty in the amount corresponding to thrice (3x) the total sum of tax advisory ee according to the Assignment orders if the breach took place in relation with the performance of the assignment, but not less than 10 000 EUR (ten thousand euros) for each breach of such obligation.
16. **SERVICE PROVIDER and Experts’ INDEPENDENCE AND ABSENCE OF CONFLICT OF INTEREST**
	1. If the Service Provider provides or will provide tax advisory services to any person whose interests are or probably will be in conflict with the interests of the Client in relation with providing the assignment (in the past, in the present and in the foreseeable future) to the Client, or in case of any circumstances, which harm or may harm the possibility of the Service Provider to act solely in the interests of the Client (“**Conflict of Interests”**), the Service Provider has the obligation to refrain from providing the assignment to the Client. For example, if the assignment involves the drafting of documentation for a procurement, the Service Provider would have to refrain from providing the assignment to the Client if the Service Provider provides or probably will provide tax advisory services to persons that have an interest in that procurement.
	2. As part of the obligation of the Service Provider to avoid Conflict of Interest, the Service Provider must also refrain from providing tax advisory services to any person whose interests are or probably will be in conflict with the interests of the Client in relation with providing the Assignment (in the past, in the present and in the foreseeable future) to the Client. For example, if the assignment provided by the Service Provider involves the drafting of documentation for a procurement, the Service Provider would have to refrain from providing the tax advisory services to persons that have an interest in that procurement.
	3. The Service Provider immediately has to notify the Client before taking up any assignments, if there can be doubts whether such are permissible pursuant to the obligation to avoid Conflict of Interests set forth in this Agreement. In case of doubt, the Client has the right to decide whether a Conflict of Interests situation occurs or not.
	4. If the Service Provider violates its obligation to avoid Conflict of Interests or fails to comply with it, it shall be liable to pay to the Client a contractual penalty in the amount corresponding to thrice (3x) the total sum of tax advisory fee according to the Assignment order if the breach took place in relation with the performance of the assignment, but not less than 10 000 EUR (ten thousand *euros*) for each breach of such obligation.
17. **Visibility requirements**
	1. The Service Provider is obliged to comply with the following visibility requirements:
		1. Any reports, brochures, other documents or information connected with Deliverables which the Service Providerproduces and submits to the Client or makes publicly available must include the following:
			* 1. a funding statement stating that the Client is the recipient of the funding from the CEF: “Rail Baltica is co-financed by the European Union’s Connecting Europe Facility”;
				2. (for printed materials) a disclaimer releasing the European Union from any liability in terms of the content of the dissemination materials: "The sole responsibility of this publication lies with the author. The European Union is not responsible for any use that may be made of the information contained therein." This disclaimer in all European Union official languages can be seen at the website: <https://ec.europa.eu/inea/connecting-europe-facility/cef-energy/beneficiaries-info-point/publicity-guidelines-logos>;
				3. the European Union flag.
		2. Requirements set in Clauses 17.1.1.1.1 - 17.1.1.1.3 can be fulfilled by using the following logo:



If the Service Provider shall use this logo, the Service Providershall ensure that elements of the logo will not be separated (the logo will be used as one whole unit) and enough free space around the logo shall be ensured;

* + 1. The Service Provider is obliged to comply with the latest visibility requirements set by the European Union. For that purpose, the Service Provider shall follow the changes in the visibility requirements on its own. On the date of conclusion of this Agreement the visibility requirements are published on the following website: <https://ec.europa.eu/inea/connecting-europe-facility/cef-energy/beneficiaries-info-point/publicity-guidelines-logos>.
1. **technical, legal and financial CHECKS and AUDITS**
	1. By giving a written notice 5 (five) working days in advance, but in case of an unannounced check or audit without an advance notice, the Client may carry out technical, legal and financial checks and audits in relation to the implementation of the Contract.
	2. Checks and audits may be carried out either directly by the authorized staff of the Client or by any other outside body authorised to do so on Client’s behalf.
	3. Information and documents obtained in the framework of checks or audits shall be treated on a confidential basis. Client shall ensure that its staff and any outside body authorised by the Client be bound by the confidentiality obligation.
	4. The Service Provider shall sure that the performer of the check or audit or any other outside body authorised has access to all the information and documents, including information in electronic format, which is requested by the performer of the check or audit or any other outside body authorised for the performance of the check or audit and which relates to the implementation of the contract, as well as shall allow the performer of the check or audit or any other outside body authorised by it copying of the information and documents with due respect to the confidentiality obligation.
2. **governing law; Resolution of disputes**
	1. The rights of the Parties hereto and the validity, interpretation and implementation of this Agreement shall be governed by and construed and interpreted in accordance with the laws of the Republic of Latvia. In the event of any dispute, controversy, or claim arising out of or relating to this Agreement, or the breach, termination or invalidity hereof or thereof, the disputing Party shall provide written notice thereof to the other Party. The Parties shall attempt in the first instance to resolve such dispute through amicable consultations.
	2. When any dispute occurs, and is the subject of amicable consultations, the Parties shall continue to exercise their remaining respective rights, and fulfil their remaining respective obligations, under this Agreement.
	3. If the dispute is not resolved by amicable consultation within thirty (30) days after notice of a dispute is given by a Party, then any Party may submit the dispute for final resolution by a competent court of the Republic of Latvia.
3. **MISCELLANEOUS**
	1. The Agreement is done in two copies in English.
	2. The payment of any contractual penalty hereunder shall not relieve either Party from the responsibility to perform any of the obligations of such Party set forth in the Agreement or deriving from the applicable law.
	3. Any amendments to the Agreement shall be valid if made in writing and signed by the respective authorized persons of both Parties. Any amendments must not make changes to the Agreement that might alter the initial conditions of the procurement procedure or result in unequal treatment of tenderers participated in this procurement.
	4. If at any time, any clause of the Agreement becomes illegal, invalid or unenforceable, in any respect, under the applicable law, neither the legality, validity nor enforceability of the remaining provisions of the Agreement shall in any way be affected or impaired thereby. The Parties shall, in good faith, utilize their best efforts to replace any illegal, invalid or unenforceable clause with such that is legal, valid and enforceable and comes as close as possible to the invalid clause as regards its economic intent.
	5. The Client cannot be held liable for any damage caused or sustained by the Service Provider or a third party during or as a consequence of performing the Agreement, except in the event of the Client’s wilful misconduct or gross negligence.
	6. In the event of any inconsistency between the terms of this Agreement and any of the Annexes, the text of this Agreement shall take precedence over any term set forth in any of the Annexes. In the event of any inconsistency between the terms of any of the Annexes, the order of precedence of the text of such Annexes (including any calculation) shall be established according to the sequence of listing in Clause 21.
	7. The Agreement is concluded in 2 (two) copies, one for each, all having the same legal effect.
4. **annexes**

*(to be added after procurement results)*

Annex A – Terms of Reference/Technical specification of the Procurement on **[**●**]** pages;

Annex B – Tenderers’ Proposal on **[**●**]** pages;

Annex C – Draft Assignment order on **[**●**]** pages;

 Annex D – Service Provider’s declaration on **[**●**]** pages.

SIGNATURES

For the Service Provider: For the Client:

**Annex C: ASSIGNMENT ORDER**

**ASSIGNMENT ORDER (CONTRACT) NO. [**●**]**

**Date [**●**]**

**FOR THE PROVISION OF TAX ADVISORY SERVICES**

This Assignment order has been entered into pursuant to the Framework Agreement No **[**●**]**. for the provision of tax advisory services between

**RB Rail AS**, a company organized and existing under the laws of Republic of Latvia, registry code 40103845025, registered address Krišjāņa Valdemāra iela 8-7, Rīga LV-1010, Republic of Latvia (the **Client**), represented by [position] [name], and

a company [•] organized and existing under the laws of [country], registry code [•], registered address [•] (**Service Provider**), represented by [position] [name],

for providing of the Assignment order by the Service Provider to the Client on the following conditions:

1. Name of the Expert to implement Assignment order: [•]
2. Assignment order is covered in the following Service line: [•]
3. Description of the Assignment order and the desired result: [•].
4. Form/output of the deliverables: [•].
5. Timeline/deadline for implementing the Assignment order: [•].
6. Contact person(s) for the Client: [•].
7. Contact person(s) for the Service Provider: [•].
8. Work load (in hours) and sum of fee in total (exclusive of VAT) for implementing tax advisory services of Assignment order: [•].
9. Out-of-pocket costs: [•].
10. Reimbursement of additional expenses: [•].
11. Payment: According to the Framework Agreement for tax advisory services.
12. No Conflict of Interest: Service Provider and Expert appointed to implement Assignment order confirms having no Conflict of Interests in the meaning of the requirements specified in Section 16 of the Agreement for the provision of tax advisory services regarding the above described Assignment order.
13. Governance: This Assignment order supplements, forms part of and is subject to the Agreement for the provision of tax advisory services. All provisions contained in the Agreement thereof govern this Assignment order. In the event of any inconsistency between the provisions of the Agreement for the provision of tax advisory services and this Assignment order, this Assignment order shall prevail.
14. Other terms: [•].

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**RB Rail AS [Service Provider]**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 **[Expert]**

**Annex D: SERVICE PROVIDER’s declaration**

I, the undersigned duly authorised representative, on behalf of [*name of the Service Provider*] undertake:

1. To respect the freely-exercised right of workers, without distinction, to organize, further and defend their interests and to bargain collectively, as well as to protect those workers from any action or other form of discrimination related to the exercise of their right to organize, to carry out trade union activities and to bargain collectively;
2. Not to use forced or compulsory labour in all its forms, including but not limited to not employ people against their own free will, nor to require people to lodge ‘deposits’ or identity papers upon commencing employment;
3. Not to employ: (a) children below 14 years of age or, if higher than that age, the minimum age of employment permitted by the law of the country or countries where the performance, in whole or in part, of a contract takes place, or the age of the end of compulsory schooling in that country or countries, whichever is higher; and (b) persons under the age of 18 for work that, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of such persons;
4. To ensure equality of opportunity and treatment in respect of employment and occupation without discrimination on grounds of race, colour, sex, religion, political opinion, national extraction or social origin and such other ground as may be recognized under the national law of the country or countries where the performance, in whole or in part, of a contract takes place;
5. To ensure the payment of wages in legal fashion, at regular intervals no longer than one month, in full and directly to the workers concerned; to keep an appropriate record of such payments. Deductions from wages will be conducted only under conditions and to the extent prescribed by the applicable law, regulations or collective Contract, and the workers concerned shall be informed of such deductions at the time of each payment. The wages, hours of work and other conditions of work shall be not less favourable than the best conditions prevailing locally (i.e., as contained in: (i) collective Contracts covering a substantial proportion of employers and workers; (ii) arbitration awards; or (iii) applicable laws or regulations), for work of the same character performed in the trade or industry concerned in the area where work is carried out;
6. To ensure, so far as is reasonably practicable, that: (a) the workplaces, machinery, equipment and processes under their control are safe and without risk to health; (b) the chemical, physical and biological substances and agents under their control are without risk to health when the appropriate measures of protection are taken; and (c) where necessary, adequate protective clothing and protective equipment are provided to prevent, so far as is reasonably practicable, risk of accidents or of adverse effects to health;
7. To support and respect the protection of internationally proclaimed human rights and not to become complicit in human rights abuses;
8. To create and maintain an environment that treats all employees with dignity and respect and will not use any threats of violence, sexual exploitation or abuse, verbal or psychological harassment or abuse. No harsh or inhumane treatment coercion or corporal punishment of any kind is tolerated, nor is there to be the threat of any such treatment;
9. To have an effective environmental policy and to comply with existing legislation and regulations regarding the protection of the environment; wherever possible support a precautionary approach to environmental matters, undertake initiatives to promote greater environmental responsibility and encourage the diffusion of environmentally friendly technologies implementing sound life-cycle practices;
10. To identify and manage chemical and other materials posing a hazard if released to the environment to ensure their safe handling, movement, storage, recycling or reuse and disposal;
11. To monitor, control and treat as required prior to discharge or disposal wastewater and solid waste generated from operations, industrial processes and sanitation facilities;
12. To characterize, monitor, control and treat as required prior to discharge or disposal air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting chemicals and combustion by-products generated from operations;
13. To reduce or eliminate at the source or by practices, such as modifying production, maintenance and facility processes, materials substitution, conservation, recycling and re-using materials, waste of all types, including water and energy;
14. To adhere to the highest standards of moral and ethical conduct, to respect local laws and not engage in any form of corrupt practices, including but not limited to extortion, fraud, or bribery;
15. To disclose (a) any situation that may appear as a conflict of interest, such as but not limited to: where a Service Provider or an undertaking related to the Service Provider has advised a Beneficiary or Implementing Body or has otherwise been involved in the preparation of the procurement procedure; and (b) if any Beneficiaries’ or Implementing Bodies’ official, professional under contract with Beneficiary or Implementing Body or sub-contractor may have a direct or indirect interest of any kind in the Service Provider's business or any kind of economic ties with the Service Provider;
16. Not to offer any benefit such as free goods or services, employment or sales opportunity to a Beneficiary’s and Implementing Body’s staff member in order to facilitate the Service Providers’ business with Beneficiaries or Implementing Bodies;
17. Within a period set in the applicable national legislation following separation from service or award of a contract, as the case may be, to refrain from offering employment to any Beneficiaries’ and Implementing Bodies’ staff in service and former Beneficiaries’ and Implementing Bodies’ staff members who participated in the procurement process and to whom a legal restriction to receive material benefits from or be employed by a Service Provider which participated in a procurement procedure or restrictions with similar effect applies;
18. To promote the adoption of the principles set forth in this Service Provider’s Declaration by my potential business partners and promote the implementation of the principles set forth in this document towards own Service Providers;
19. Not procure goods, works and services from other Service Providers:
	1. Who, or its member of the Management Board or the Supervisory Board or procurator of such Service Provider, or a person having the right to represent such Service Provider in activities related to a subsidiary, has been found guilty in any of the following criminal offences by a such punishment prescription of prosecutor or a judgement of a court that has entered into effect and is non-disputable and not subject to appeal:
		1. bribetaking, bribery, bribe misappropriation, intermediation in bribery, taking of prohibited benefit or commercial bribing;
		2. fraud, misappropriation or laundering;
		3. evading payment of taxes and payments equivalent thereto,
		4. terrorism, financing of terrorism, invitation to terrorism, terrorism threats or recruiting and training of a person for performance of terror acts;
	2. who, by such a decision of a competent authority or a judgment of a court which has entered into effect and has become non-disputable and not subject to appeal, has been found guilty of an infringement of employment rights which means:
		1. employment of such one or more citizens or nationals of countries, which are not citizens or nationals of the European Union Member States, if they reside in the territory of the European Union Member States illegally;
		2. employment of one person without entering into a written employment contract, not submitting an informative declaration regarding employees in respect of such person within a time period laid down in the laws and regulations, which is to be submitted regarding persons who commence work;
	3. who, by such a decision of a competent authority or a judgment of a court which has entered into effect and has become non-disputable and not subject to appeal, has been found guilty of infringement of competition rights manifested as a vertical Contract aimed at restricting the opportunity of a purchaser to determine the resale price, or horizontal cartel Contract, except for the case when the relevant authority, upon determining infringement of competition rights, has released the candidate or tenderer from a fine or reduced fine within the framework of the co-operation leniency programme;
	4. whose insolvency proceedings have been announced (except the case where a bailout or similar set of measures is applied within insolvency proceedings oriented towards prevention of possible bankruptcy and restoration of solvency of the debtor, in which case I shall evaluate the possibility of such Service Provider to participate in the tender), economic activity of such Service Provider has been suspended or discontinued, proceedings regarding bankruptcy of such Service Provider have been initiated or such Service Provider will be liquidated;
	5. who has tax debts in the country where the procurement is organised or a country where such Service Provider is registered or permanently residing, including debts of State social insurance contributions, in total exceeding an amount which is common threshold in public procurements in the respective country.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[*signature*] [*name, last name*] [*position*] [*date*]

1. The information on the size of the Candidate is used solely for statistical purposes and are not in any way whatsoever used in the evaluation of the Candidates and their Requests to participate. [↑](#footnote-ref-1)
2. Available here - <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2003.124.01.0036.01.ENG&toc=OJ:L:2003:124:TOC> [↑](#footnote-ref-2)
3. Separate expert’s application for every country of every Service line shall be prepared. [↑](#footnote-ref-3)
4. Grant Agreement under the Connecting Europe Facility (CEF) -Transport Sector Agreement No INEA/CEF/TRAN/M201[●]/[●] [↑](#footnote-ref-4)
5. Definition “Deliverables” shall include all tasks (including, but not limiting to, actions and information material, agreements, opinions, memorandums, presentations, procedural and other documents) to be carried out by the Service provider in order to fully implement the corresponding Assignment order. [↑](#footnote-ref-5)
6. The information provided in the Deliverables shall be understandable to the average-level lawyer or manager with no particular experience in a specific topic concerned. [↑](#footnote-ref-6)
7. The point of departure shall be limited to the location in Europe. [↑](#footnote-ref-7)