

**RETURN BIDS TO : - RETOURNER LES  
SOUMISSION À:**

**Canada Revenue Agency  
Agence du revenu du Canada**  
*See herein / Voir dans ce document*

**Proposal to: Canada Revenue Agency**  
We hereby offer to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein and/or attached hereto, the goods and/or services listed herein and on any attached sheets at the price(s) set out therefor.

**Proposition à : l'Agence du revenu du Canada**  
Nous offrons par la présente de vendre à Sa Majesté la Reine du Chef du Canada, en conformité avec les conditions énoncées dans la présente incluses par référence dans la présente et/ou incluses par référence aux annexes jointes à la présente les biens et/ou services énumérés ici sur toute feuille ci-annexée, au(x) prix indiqué(s).

**Bidder's Name and Address -  
Raison sociale et adresse du Soumissionnaire**

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

***Bidder is required to identify below the name and title of the individual authorized to sign on behalf of the Bidder – Soumissionnaire doit identifier ci-bas le nom et le titre de la personne autorisée à signer au nom du soumissionnaire***

\_\_\_\_\_  
**Name /Nom**

\_\_\_\_\_  
**Title/Titre**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date (yyyy-mm-dd)/(aaaa-mm-jj)**

( ) \_\_\_\_\_  
**Telephone No. – No de téléphone**

( ) \_\_\_\_\_  
**Fax No. – No de télécopieur**

\_\_\_\_\_  
**E-mail address – Adresse de courriel**

**REQUEST FOR PROPOSAL /  
DEMANDE DE PROPOSITION**

<b>Title – Sujet</b> Design and Instruction of Continuous Professional Education Program Course TD1037: Partnerships - Advanced	
<b>Solicitation No. – No de l'invitation</b> 1000315954	<b>Date</b> 2014-01-07
<b>Solicitation closes – L'invitation prend fin on – le 2014-02-03 at – à 2:00 P.M. / 14 h</b>	<b>Time zone – Fuseau horaire</b>
<b>Contracting Authority – Autorité contractante</b>  Name – Nom: Brian Marshall  Address – Adresse - See herein / Voir dans ce document  E-mail address – Adresse de courriel - See herein / Voir dans ce document	
<b>Telephone No. – No de téléphone</b> 613.941.4772	
<b>Fax No. – No de télécopieur</b> 613.948.2549	
<b>Destination - Destination</b>  See herein / Voir dans ce document	
<b>THIS DOCUMENT CONTAINS A SECURITY REQUIREMENT. LE PRÉSENT DOCUMENT COMPORTE UNE EXIGENCE EN MATIÈRE DE SÉCURITÉ.</b>	

## TABLE OF CONTENTS

### PART 1 GENERAL INFORMATION

- 1.1 INTRODUCTION
- 1.2 SUMMARY
- 1.3 GLOSSARY OF TERMS
- 1.4 DEBRIEFINGS
  - 1.4.1 Office of the Procurement Ombudsman (OPO)

### PART 2 BIDDER INSTRUCTIONS

- 2.1 MANDATORY REQUIREMENTS
- 2.2 STANDARD INSTRUCTIONS, CLAUSES AND CONDITIONS
- 2.3 SUBMISSION OF PROPOSALS
- 2.4 COMMUNICATIONS - SOLICATION PERIOD
- 2.5 CONTRACTING AUTHORITY
- 2.6 AMENDMENTS TO BIDDER'S PROPOSAL
- 2.7 APPLICABLE LAWS
- 2.8 BIDDERS' CONFERENCE
- 2.9 OPTIONAL SITE VISIT
- 2.10 MANDATORY SITE VISIT
- 2.11 BASIS OF CANADA'S OWNERSHIP OF INTELLECTUAL PROPERTY

### PART 3 PROPOSAL PREPARATION INSTRUCTIONS

- 3.1 NUMBER OF COPIES
- 3.2 BID FORMAT
- 3.3 PRIORITY OF DOCUMENTS FOR REQUEST FOR PROPOSAL

### PART 4 EVALUATION AND SELECTION

- 4.1 GENERAL
- 4.2 STEPS IN THE EVALUATION PROCESS

### PART 5 CERTIFICATIONS

### PART 6 SECURITY, FINANCIAL AND OTHER REQUIREMENTS

- 6.1 SECURITY REQUIREMENTS
- 6.2 FINANCIAL CAPABILITY
- 6.3 INSURANCE REQUIREMENTS
- 6.4 LIST OF PROPOSED SUBCONTRACTORS

### PART 7 MODEL CONTRACT

#### **List of Attachments**

Attachment 1: Mandatory Criteria

Attachment 2: Point Rated Criteria

Attachment 3: Financial Proposal

Attachment 4: Certifications required to be submitted a time of bid closing

Attachment 5: Certifications required to be submitted prior to contract award

**List of Annexes**

Annex A: Statement of Work

Annex B: Basis of Payment

Annex C: Security Requirements Check List (SRCL)

# REQUEST FOR PROPOSAL (RFP)

## PART 1 GENERAL INFORMATION

### 1.1 INTRODUCTION

The solicitation is divided into seven parts plus attachments and annexes, as follows:

Part 1 General Information: provides a general description of the requirement;

Part 2 Bidder Instructions: provides the instructions, clauses and conditions applicable to the solicitation;

Part 3 Proposal Preparation Instructions: provides bidders with instructions on how to prepare their bid;

Part 4 Evaluation and Selection: indicates how the evaluation will be conducted, the evaluation criteria that must be addressed in the bid, and the basis of selection;

Part 5 Certifications: includes the certifications to be provided by bidders

Part 6 Security, Financial and Other Requirements: includes specific requirements that must be addressed by bidders; and

Part 7 Model Contract: includes the clauses and conditions and any annexes that will apply to any resulting contract.

The Attachments include:

Attachment 1: Mandatory Criteria

Attachment 2: Point Rated Criteria

Attachment 3: Financial Proposal

Attachment 4: Certifications required to be submitted at time of bid closing.

Attachment 5: Certifications required to be submitted prior to contract award

The Annexes include:

Annex A: Statement of Work

Annex B: Basis of Payment

Annex C: Security Requirements Check List (SCRL)

## 1.2 SUMMARY

The Canada Revenue Agency (CRA) seeks a Contractor to supply qualified instructors to update and instruct a training course designed to increase the knowledge and analytical skills of senior employees in positions requiring a high level of Canadian tax knowledge in the field of Partnerships.

## 1.3 GLOSSARY OF TERMS

TERM	DEFINITION
<b>"Canada", "Crown", "Her Majesty" or "the Government"</b>	Refers to Her Majesty the Queen in right of Canada as represented by the Canada Revenue Agency (CRA).
<b>Contract or This Contract</b>	The Articles of Agreement, the specified general conditions, any supplemental general conditions, annexes and any other document specified or referred to as forming part of the Contract, all as amended by agreement of the Parties from time to time.
<b>CRA</b>	Canada Revenue Agency
<b>Day/Month/Year</b>	For purposes of technical evaluation, one (1) month shall equal a minimum of 16.67 billable days (a day equals 7.5 hours) and one (1) year equals a minimum of 200 billable days. Any additional billable days within the same year will not increase the experience gained for the purposes of evaluation.
<b>DDP</b>	Delivered Duty Paid
<b>EDT</b>	Eastern Daylight Time
<b>Environmentally Preferable</b>	Products and services that have a lesser or reduced effect on human health and the environment when compared with competing products or services that serve the same purpose. The comparison may consider raw materiel acquisition, production, manufacturing, packaging, distribution, operation, maintenance, disposal and re-use of the product or service
<b>EST</b>	Eastern Standard Time
<b>Green Product</b>	<p>A product that is less harmful to the environment throughout its lifecycle than the next best alternative, having characteristics including, but not limited to the following:</p> <ul style="list-style-type: none"> <li>• Recyclable - local facilities exist that are capable of recycling the product at the end of its useful life;</li> <li>• Biodegradable - will not take a long time to decompose in landfill;</li> <li>• Contains recycled material (post-consumer recycled content preferred);</li> <li>• Minimal packaging (take-back and reuse/recycling by the supplier preferred);</li> <li>• Reusable and/or contains reusable parts;</li> <li>• Contains no or minimal hazardous substances;</li> <li>• Produces fewer and/or less polluting by-products during manufacture, distribution, use and disposal;</li> <li>• Produces the minimal amount of hazardous substances during production; use and disposal;</li> <li>• Makes efficient use of resources - a product that uses energy, fuel or water more efficiently or that uses less paper, ink or other resources; and/or</li> <li>• Durable - has a long economically useful life and/or can be economically repaired or upgraded.</li> </ul>
<b>Project</b>	A set of activities required to produce certain defined outputs, or to accomplish specific goals or objectives, within a defined

TERM	DEFINITION
	schedule and resource budget. A project exists only for the duration of time required to complete its stated objectives.
<b>Proposal</b>	A solicited submission by one party to supply certain goods or services. The word “proposal” is used interchangeably with “bid”
<b>RFP</b>	Request for Proposal
<b>Solicitation</b>	An act or instance of requesting proposals/bids on specific products and/or services.
<b>SOW</b>	Statement of Work
<b>Sustainable Development</b>	An internationally recognized concept that embodies social, economic and environmental dimensions. It recognizes the fact that a healthy economy contributes to quality of life, which are both critically dependent on the protection of air, land, water and ecosystems that these resources support. The concept is intergenerational, ensuring that the actions of one generation do not compromise the ability of future generations to have an equal quality of life.
<b>Task Authorization</b>	Also considered an “Order”
<b>Tendering Authority</b>	Canada Revenue Agency
<b>VOC: Volatile Organic Compounds</b>	A group of common industrial and household chemicals that evaporate or volatilize, when exposed to air. VOCs are used as cleaning and liquefying agents in fuels, degreasers, solvents, polishes, cosmetics, and dry cleaning solutions.

#### 1.4 DEBRIEFINGS

Bidders may request a debriefing on the results of the solicitation process. Bidders should make the request to the Contracting Authority within ten (10) calendar days of receipt of the results of the solicitation process. The debriefing may be in writing, by telephone or in person.

##### 1.4.1 Office of the Procurement Ombudsman (OPO)

The Office of the Procurement Ombudsman (OPO) was established by the Government of Canada to provide an independent avenue for suppliers to raise complaints regarding the award of contracts under \$25,000 for goods and under \$100,000 for services. You have the option of raising issues or concerns regarding the solicitation, or the award resulting from it, with the OPO by contacting them by telephone at 1-866-734-5169 or by e-mail at [boa.opo@boa.opo.gc.ca](mailto:boa.opo@boa.opo.gc.ca). You can also obtain more information on the OPO services available to you at their website at [www.opo-boa.gc.ca](http://www.opo-boa.gc.ca).

## **PART 2 BIDDER INSTRUCTIONS**

### **2.1 MANDATORY REQUIREMENTS**

Wherever the words “shall”, “must” and “will” appear in this document or any related document forming a part hereof, the item being described is a mandatory requirement.

Failure to comply or demonstrate compliance with a mandatory requirement will render the bid non-responsive and the bid will not be considered further.

### **2.2 STANDARD INSTRUCTIONS, CLAUSES AND CONDITIONS**

All instructions, clauses and conditions identified in the solicitation by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual issued by Public Works and Government Services Canada (PWGSC). The Manual is available on the PWGSC Website: <https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>.

Bidders who submit a bid agree to be bound by the instructions, clauses and conditions of this solicitation and accept the clauses and conditions of the resulting contract.

#### **REVISIONS TO STANDARD INSTRUCTIONS 2003**

The 2003 (2013-06-01) Standard Instructions - Goods or Services – Competitive Requirements as revised herein, are incorporated by reference into and form part of the solicitation.

Section 01 titled “Code of Conduct and Certifications – Bid”, is revised as follows:

Subsection 1 is hereby deleted in its entirety and replaced with:

1. Bidders must respond to bid solicitations in an honest, fair and comprehensive manner, accurately reflect their capacity to satisfy the requirements stipulated in the bid solicitation and resulting contract, submit bids and enter into contracts only if they will fulfill all obligations of the Contract. To ensure fairness, openness and transparency in the procurement process, the following activities are prohibited:
  - a. payment of a contingency fee to a person to whom the [Lobbying Act](#) (1985, c. 44 (4th Supp.)) applies;
  - b. corruption, collusion, bid-rigging or any other anti-competitive activity in the procurement process.

Subsection 4, delete reference to: (Consent to a Criminal Record Verification form - PWGSC-TPSGC 229) and replace with: (Consent to a Criminal Record Verification form).

Section 03 titled “Standard Instructions, Clauses and Conditions”, “Pursuant to the [Department of Public Works and Government Services Act](#) (S.C. 1996, c.16),” is hereby deleted.

Section 05 titled “Submission of Bids”, paragraph 2 (d) is deleted in its entirety and replaced with the following: “(d) send its bid only to the Canada Revenue Agency Bid Receiving Unit or to the address specified in the solicitation in Section 2.4.”

Section 05 titled “Submission of Bids” paragraph 4, sixty (60) days is deleted and replace with one hundred and twenty (120) days..

Section 06, titled “Late Bids”, reference to “PWGSC” is hereby deleted and replaced with CRA.

Section 07 titled “Delayed Bids”, all references to “PWGSC” are hereby deleted and replaced with “CRA”.

Section 08 titled “Transmission by Facsimile”, this section is not applicable to this solicitation and is hereby deleted.

Section 11 titled “Rights of Canada”, add the following:

- h) accept, or waive, a non material error of form in a Bidder’s proposal or, where practical to do so, request a Bidder to correct a non material error of form in the Bidder’s proposal provided there is no change in the price quoted;
- i) award more than one contract for the requirement if it is determined that no single proposal satisfies the project objectives; and
- j) retain all proposals submitted in response to this bid solicitation.

Section 12 titled "Rejection of Bid", delete subsections 1(a) and 1(b) in their entirety.

Section 17 titled "Joint Venture" delete in its entirety and replace with the following:

#### 17 Joint Venture

1. Bidders who bid as a contractual joint venture shall clearly indicate in their bid submission (in Attachment 4) that they are bidding as a contractual joint venture and shall provide the following information.
  - a) the name of the contractual joint venture;
  - b) the name of each member of the contractual joint venture;
  - c) the Procurement Business Number of each member of the contractual joint venture;
  - d) a certification signed by each member of the joint venture representing and warranting:
    - (i) the name of the joint venture (if applicable);
    - (ii) the members of the joint venture;
    - (iii) the Procurement Business Numbers (PBN) of each member of the joint venture;
    - (iv) the effective date of formation of the joint venture;
    - (v) that the joint venture continues to be in effect as of the date of the bid submission; and
    - (vi) that each member of the joint venture has appointed and granted full authority to the specified member of the joint venture (the "Lead Member") to act on behalf of all members as its representative for the purposes of executing documentation relating to the Contract issued subsequent to contract award (if the joint venture is awarded a contract), including but not limited to Contract Amendments and Task Authorizations.
  - e) the name of the representative of the joint venture (the "Lead Member"), i.e. the member chosen by the other members to act on their behalf.
2. Notwithstanding that the joint venture members have appointed one of the members of the joint venture to act as the representative of the joint venture, the bid including any certifications to be submitted as part of the bid, as well as any resulting contract must be signed by all the members of the joint venture.
3. If a contract is awarded to a joint venture, all members of the joint venture will be jointly and severally or solidarily liable for the performance of any resulting contract.
4. In the case of a contractual joint venture, no dispute, claim or action for damages, whether based in contract, or in tort, or any other theory of law, howsoever arising from the Request for Proposal, Contract, or any other related or subsequently issued documents including without limitation Task Authorizations, Contract amendments may be commenced, or brought against the CRA, including without limitation any of its officers, employees or agents unless each member of the joint venture is a party to such dispute, claim, or action (as the case may be).
5. The Bidder shall obtain the prior written approval of the Contracting Authority to any change in the membership of a contractual joint venture after bid submission. Any change in the membership of a contractual joint venture after bid submission without the prior written approval of the Contract Authority shall result in elimination of the bid or if such change occurs after contract award shall be deemed to be default under the Contract.

Section 20 titled "Further Information", Paragraph 2 is hereby deleted and replaced with the following: Enquiries concerning receipt of bids may be addressed to the Contracting Authority identified in the bid solicitation.

### **2.3 SUBMISSION OF PROPOSALS**

When responding, the proposal SHALL be delivered to the Bid Receiving Unit address indicated below by the time and date indicated on Page 1.

**BIDDERS ARE TO SUBMIT PROPOSALS TO:**

Canada Revenue Agency

Bid Receiving Unit

Ottawa Technology Centre

Receiving Dock



875 Heron Road

Room D-95

Ottawa, ON

K1A 1A2

Telephone No: (613) 941-1618

Bidders are hereby advised that the Bid Receiving Unit of CRA is open Monday to Friday inclusive, between the hours of 0730 and 1530, excluding Statutory Holidays.

ELECTRONIC BIDS WILL NOT BE ACCEPTED. Due to the nature of this solicitation, electronic transmissions of a proposal by such means as electronic mail or facsimile is not considered to be practical and therefore will not be accepted.

## **2.4 COMMUNICATIONS - SOLICITATION PERIOD**

All enquiries regarding the RFP, including requests for clarification, must be submitted in writing to the Contracting Authority identified in the solicitation no less than four (4) calendar days prior to the bid closing date to allow sufficient time to provide a response. Enquiries received after that time may not be answered.

To ensure the integrity of the competitive bid process, enquiries and other communications regarding the solicitation must be directed only to the Contracting Authority identified in the solicitation. Failure to comply with the request may result in the bid being declared non-responsive.

Bidders should reference as accurately as possible the numbered item of the solicitation to which the enquiry relates. Care should be taken by bidders to explain each question in sufficient detail in order to enable Canada to provide an accurate answer. Technical enquiries that contain proprietary information must be clearly marked "proprietary" and will be treated as such except where Canada determines that the enquiry is not of a proprietary nature. Canada may edit the questions or may request that the Bidder do so, so that the proprietary information is eliminated, and the enquiry can be answered with copies to all bidders. Enquiries not submitted in a form that can be distributed to all bidders may not be answered by Canada.

To ensure consistency and quality of information provided to suppliers, the Contracting Authority will simultaneously distribute any information with respect to significant inquiries received and the replies to such inquiries, without revealing the sources of the inquiries, by way of a formal RFP Amendment.

Meetings will not be held with individual Bidders prior to the closing date and time of this RFP.

## **2.5 CONTRACTING AUTHORITY**

The Contracting Authority is:

Name: Brian Marshall

Telephone Number: 613-948-2457

Fax Number: 613-948-2459

E-mail address: [Brian.Marshall@cra-arc.gc.ca](mailto:Brian.Marshall@cra-arc.gc.ca)

## **2.6 AMENDMENTS TO BIDDER'S PROPOSAL**

Notwithstanding the Rights of Canada, amendments to the Bidder's proposal will not be accepted after the RFP closing date and time.

## **2.7 APPLICABLE LAWS**

Any resulting contract shall be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

The Bidder may, at its discretion, substitute the applicable laws of a Canadian province or territory of its choice without affecting the validity of its bid, by deleting the name of the Canadian province or territory specified and inserting the name of the Canadian province or territory of its choice. If no change is made, it acknowledges that the applicable laws specified are acceptable to the Bidder.

## **2.8 BASIS OF CANADA'S OWNERSHIP OF INTELLECTUAL PROPERTY**

The CRA has determined that any intellectual property rights arising from the performance of the Work under the resulting contract will belong to Canada, on the following grounds where it is determined that it is in the best interests of the Agency to do so.

## **PART 3 PROPOSAL PREPARATION INSTRUCTIONS**

CRA requests that bidders provide their bid in separately bound sections as follows:

### **Section I Technical Proposal**

The technical proposal should demonstrate the Bidder's understanding of the requirements of the Statement of Work and explain how they will meet the mandatory and point-rated criteria detailed in Attachments 1 and 2 respectively. Bidders should demonstrate their capability for supplying professional instructors to update and instruct the training course in a thorough, concise and clear manner for carrying out the work.

The technical proposal should address clearly and in sufficient depth the items that are subject to the evaluation criteria. Simply repeating the statement contained in the solicitation is not sufficient. In order to facilitate the evaluation of the bid, Canada requests that bidders address and present topics in the order of the evaluation criteria under the same headings. To avoid duplication, bidders may refer to different sections of their bids by identifying the specific paragraph and page number where the subject topic has already been addressed.

### **Section II Financial Proposal**

The Bidder shall provide prices for the services requested in the Statement of Work, using the format outlined in Attachment 3: Financial Proposal. The total amount of the Goods and Services Tax or Harmonized Sales Tax must be shown separately, if applicable.

Prices must appear in the financial proposal only. Pricing information must not be indicated in any other section of the proposal.

#### ***Exchange Rate Fluctuation***

The requirement does not provide for exchange rate fluctuation protection. Any request for exchange rate fluctuation protection will not be considered.

### **Section III Certifications**

Bidders must provide the required certifications and documentation in order to be awarded a contract. Canada will declare a bid non-responsive if the required certifications and documentation are not completed and submitted as requested. Please refer to Part 5 "Certifications" of this document for more details on the certifications that are required for this solicitation.

#### **3.1 NUMBER OF COPIES**

The Bidder is requested to submit the following number of printed and soft copies of the separately bound sections as follows:

<b>SECTION</b>	<b>MASTER (HARD COPY)</b>	<b>NUMBER OF PRINTED COPIES</b>	<b>NUMBER OF SOFT COPIES CD-ROM, DVD or USB Stick</b>
Technical Proposal	1	X	4
Financial Proposal	1	X	1
Certifications	1	X	1
Supporting Information	1	X	1

The soft copies must be provided in a format that is compatible with:

- Microsoft Office 2010
- Supporting information can be provided in Adobe PDF

The master copy (one original hard copy) must be clearly labelled and contain original signatures. If there is a discrepancy between the wording of the soft copy and the printed copy, the wording of the master copy will have priority over the wording of the soft copy.

The financial proposal must be provided on a separate CD-ROM, DVD or USB stick.

### **3.2 BID FORMAT**

CRA requests that the Bidder follow the format instructions described below in the preparation of their bid:

- Use recycled-fibre content paper and two-sided printing. Reduction in the size of documents will contribute to CRA's sustainable development initiatives and reduce waste;
- Use 8.5 inch x 11 inch (or equivalent metric dimensions) bond paper and avoid the use of colour and glossy formats
- Use a numbering system corresponding to that of the RFP and Statement of Work. All references to descriptive material, technical manuals and brochures should be included in the bidder's proposal.

#### **Sustainable Development**

CRA Materiel Management policy requires that contracting be conducted in a manner that will ensure the pre-eminence of operational requirements and comply with international trade agreements. It also requires that contracting support national CRA objectives, such as protection of the environment.

In support of the CRA Sustainable Development (SD) Strategy, the Agency is committed to:

- Carrying out its mandate in a manner consistent with the principles of sustainable development (SD) and to promote SD opportunities and obligations with respect to economic growth, social well-being, and a healthy environment. Opportunities and cooperative efforts related to SD will be supported and encouraged throughout the contract period; and
- The purchase of green products and services that are of equal or better performance and quality where available and cost effective.

It is the policy of the CRA to:

- Demonstrate leadership and commitment to SD; and raise the level of management and employee involvement and support for SD;
- Communicate our SD commitment and be accountable to the public;
- Assess the economic, social, and environmental effects of our programs, policies and plans leading to integrated and informed decision-making; and leverage sustainable development to enable efficient and innovative program delivery;
- Monitor, measure, and report on our SD progress;
- Enhance partnerships with clients and partners to support shared responsibility and cooperation for SD objectives; and
- Reduce waste, ensure efficient use of resources, and comply with environmental legislation resulting in environmental stewardship.

### **3.3 PRIORITY OF DOCUMENTS FOR REQUEST FOR PROPOSAL**

The documents listed below form part of and are incorporated into this Request for Proposal.

If there is any conflict or inconsistency between the wording of any documents that appear on the list, the wording of the document that first appears on the list shall take precedence over the wording of any document that subsequently appears on the list.

- a) This Request for Proposal and Attachments 1-5, and any amendments; excluding Part 7 Model Contract and Annexes A to C;

- b) Standard Instructions 2003, (2013-06-01) Goods or Services – Competitive Requirements as amended in section 2.2 of this RFP;
- c) Part 7 – Model Contract;
- d) Supplemental General Conditions 4007 (2010-08-16), Supplemental General Conditions - Canada to Own Intellectual Property Rights in Foreground Information, apply to and form part of the Contract.
- e) General Conditions 2035 (2013-06-27), General Conditions – Higher Complexity – Services as amended in the Model Contract in Section 7.6 of the RFP;
- f) Annex A – Statement of Work and any attachments;
- g) Annex B – Basis of Payment;
- h) Annex C – Security Requirements Check List (SCRL);

## **PART 4 EVALUATION AND SELECTION**

### **4.1 GENERAL**

A committee composed of representatives of CRA will evaluate the proposals on behalf of the Agency. The services of independent consultants may be called upon to assist in the evaluation of, or in the validation of, specific aspects of the solution proposed. CRA reserves the right to engage any independent consultant, or use any Government resources, which it deems necessary to evaluate any proposal.

Proposals will be evaluated in accordance with the evaluation criteria identified in Attachments 1 and 2 and in conjunction with the Statement of Work (SOW). Bidders are encouraged to address these criteria in sufficient depth in their proposals to permit a full evaluation of their proposals. The onus is on the Bidder to demonstrate that it meets the requirements specified in the solicitation.

Bidders are advised that only listing experience without providing any supporting information to describe where and how such experience was obtained will not be considered to be demonstrated for the purpose of the evaluation. The Bidder should not assume that the evaluation team is necessarily cognizant of or knowledgeable about the experience and capabilities of the Bidder or any of the proposed resource(s); as such, any relevant experience must be demonstrated in the Bidders' written proposal.

Canada will evaluate the bid only on the documentation provided as part of the bid. References in a bid to additional information not submitted with the bid, such as website addresses where additional information can be found or technical manuals or brochures not submitted with the bid will not be considered in the evaluation of the bid.

### **4.2 STEPS IN THE EVALUATION PROCESS**

The selection process to determine the successful Bidder will be carried out as follows:

Notwithstanding Steps 1 and 2 below, in order to expedite the evaluation process, CRA reserves the right to conduct Step 3 - Evaluation of Financial Proposals concurrently with Steps 1 and 2. Should CRA elect to conduct Step 3 prior to the completion of Step 2, the information in the Financial Proposal will not be disclosed to the team evaluating the mandatory and rated sections until the completion of Steps 1 and 2. However, if the Contracting Authority is able to ascertain that a proposal is non-responsive by virtue of incomplete information or an error in the financial proposal, the Contracting Authority will advise the team evaluating the mandatory and rated sections that the proposal is not compliant and should no longer be considered. The concurrent evaluation of the financial proposal does not in any way construe compliance in Steps 1 and 2 despite the statement "All bids meeting the minimum thresholds in Step 2 will proceed to Step 3".

Please note that all numbers and figures used in the Point-Rated and Financial Evaluation will be rounded to two (2) decimal places.

#### **STEP 1 – EVALUATION AGAINST MANDATORY CRITERIA**

All bids will be evaluated to determine if the mandatory requirements detailed in Attachment 1 "Mandatory Criteria" have been met. Only those bids meeting ALL mandatory requirements will then be evaluated in accordance with Step 2 below.

#### **STEP 2 – EVALUATION AGAINST POINT-RATED CRITERIA**

All bids meeting the criteria from Step 1 will be evaluated and scored, in accordance with the point-rated criteria detailed in Attachment 2 "Point-Rated Criteria", to determine the Bidder's Total Technical Merit Score. All bids meeting the minimum thresholds in Step 2 will proceed to Step 3.

#### **STEP 3 – EVALUATION OF FINANCIAL PROPOSALS**

Only technically compliant bids meeting all of the requirements detailed in Steps 1 and 2 will be considered at this point.

Prices submitted will be evaluated to determine the bid evaluation price as defined in Attachment 3: "Financial Proposal". Once the bid evaluation prices are determined under Step 3, the proposals will proceed to Step 4.

Should there be an error in the extended pricing of the bid, the unit pricing and rates shall prevail and the extended pricing shall be corrected in the evaluation. Any errors in quantities of the bid shall be changed to reflect the quantities stated in the RFP.

Should the Bidder not provide a price (for example: the space is left blank or the letters N/A or the words “no charge” or “included”) for one or more items in Attachment 3: Financial Proposal, the following steps will be taken:

1. The CRA Contracting Authority will notify the Bidder of any omission(s) in its financial proposal and give it the opportunity to withdraw its bid, or agree to the following process:
  - If the Bidder does not wish to withdraw its bid, CRA will insert a price of \$0.00 for evaluation purposes for all cells in which financial information is omitted. The price of \$0.00 would also be reflected in any resulting contract and the Bidder would be obliged to honour those prices for the period of the contract.
  - The Bidder must advise the Contracting Authority of its decision to withdraw the bid or agree to the process described above in writing, within two (2) business days of notification. If the Bidder does not respond within the two (2) business days, CRA will render the bid non-responsive and the bid will receive no further consideration.

#### **STEP 4 – BASIS OF SELECTION**

##### ***BASIS OF SELECTION – HIGHEST COMBINED RATING OF TECHNICAL MERIT AND PRICE SCORE***

1. To be declared responsive, a bid must:
  - a. comply with all the requirements of the solicitation; and
  - b. meet all mandatory criteria; and
  - c. obtain the required minimum of 24 points overall for the technical evaluation criteria which are subject to point rating. The rating is performed on a scale of 40 points.
2. Bids not meeting (a) or (b) or (c) will be declared non-responsive.
3. The selection will be based on the highest responsive combined rating of technical merit and price. The ratio will be 60% for the technical merit and 40% for the price.
4. To establish the technical merit score, the overall technical score for each responsive bid will be determined as follows: total number of points obtained divided by the maximum number of points available multiplied by the ratio of 60 %
5. To establish the pricing score, the overall price score for each responsive bid will be determined as follows: lowest evaluated Bidder’s price divided by each responsive Bidder’s price, multiplied by the ratio of 40 %
6. For each responsive bid, the technical merit score and the pricing score will be added to determine its combined rating.
7. Neither the responsive bid obtaining the highest technical score nor the one with the lowest evaluated price will necessarily be accepted. The responsive bid with the highest combined rating of technical merit and price will be recommended for award of a contract.

In situations where two or more bidders achieve the same total combined rating of technical merit and price score, the bidder recommended for award of the contract will be the compliant bidder achieving the highest technical score.

Bidder	Technical Points out of 1000	Technical Merit Score (X) (70%)	Bid Price	Price Score (Y) (30%)	Total Combined Rating (X+Y)
1	620	$620/1000 \times 70 = 43.4$	<b>\$500,000*</b>	$500,000/500,000 \times 30 = 30$	73.4
2	650	$650/1000 \times 70 = 45.5$	\$520,000	$500,000/520,000 \times 30 = 28.85$	74.35
3	720	$720/1000 \times 70 = 50.4$	\$580,000	$500,000/580,000 \times 30 = 25.86$	76.26

<b>4</b>	<b>790</b>	$790/1000 \times 70 = 55.3$	<b>\$700,000</b>	$500,000/700,000 \times 30 = 21.43$	<b>76.73***</b>
<b>5</b>	<b>960**</b>	$960/1000 \times 70 = 67.2$	<b>\$2,000,000</b>	$500,000/2,000,000 \times 30 = 7.50$	<b>74.7</b>

\*Lowest priced technically compliant proposal (Bidder 1)

\*\*Highest scoring technically compliant proposal (Bidder 5)

\*\*\*Winning proposal (Bidder 4)

**STEP 6 –SELECTION**

The Bidder with the highest ranked responsive bid and having passed all of the Step 5 requirements as described above will be considered the successful Bidder for this requirement and will be recommended for award of a contract.

**STEP 7 – CONDITIONS PRECEDENT TO CONTRACT AWARD**

The Bidder recommended for award of a Contract must meet the requirements provided in Attachment 5 “Certifications” and Part 6 “Security, Financial and Other Requirements” of this RFP.

**STEP 8 – CONTRACT ENTRY**

The Bidder with the highest ranked responsive bid and meeting all the requirements listed above will be recommended for award of a contract.



## **PART 5 CERTIFICATIONS**

Bidders must provide the required certifications and documentation to be awarded a contract.

The certifications provided by bidders to Canada are subject to verification by Canada at all times. Canada will declare a bid non-responsive, or will declare a contractor in default, if any certification made by the Bidder is found to be untrue whether during the bid evaluation period or during the contract period.

The Contracting Authority will have the right to ask for additional information to verify the Bidder's certifications. Failure to comply with this request will also render the bid non-responsive or will constitute a default under the Contract.

The Bidder must submit the original of the completed Attachment 4: "Certifications required to be submitted at time of bid closing" along with its bid, by the bid closing date.

When notified by the Contracting Authority, the Bidder shall submit the original of the completed Attachment 5: "Certifications required to be submitted prior to contract award" at the time and date specified by the Contracting Authority. However, at their discretion, Bidders may submit these certifications with their proposal.

The Bidder should contact the Contracting Authority if they require further clarification on any certification.

### **Federal Contractors Program for Employment Equity - Bid Certification**

By submitting a bid, the Bidder certifies that the Bidder, and any of the Bidder's members if the Bidder is a Joint Venture, is not named on the Federal Contractors Program (FCP) for employment equity "FCP Limited Eligibility to Bid" list ([http://www.labour.gc.ca/eng/standards\\_equity/eq/emp/fcp/list/inelig.shtml](http://www.labour.gc.ca/eng/standards_equity/eq/emp/fcp/list/inelig.shtml)) available from Human Resources and Skills Development Canada (HRSDC) - Labour's website

Canada will have the right to declare a bid non-responsive if the Bidder, or any member of the Bidder if the Bidder is a Joint Venture, appears on the "FCP Limited Eligibility to Bid" list at the time of contract award.

## **PART 6 SECURITY, FINANCIAL AND OTHER REQUIREMENTS**

### **6.1 SECURITY REQUIREMENTS**

There are no security requirements associated with this RFP or any resulting contract. All contractor personnel must be escorted while on CRA premises.

### **6.2 LIST OF PROPOSED SUBCONTRACTORS**

If the bid includes the use of subcontractors, the Bidder agrees, upon request from the Contracting Authority, to provide a list of all subcontractors including a description of the things to be purchased, a description of the work to be performed and the location of the performance of that work. The list should not include the purchase of off-the-shelf items, software and such standard articles and materials as are ordinarily produced by manufacturers in the normal course of business, or the provision of such incidental services as might ordinarily be subcontracted in performing the Work.

## **PART 7 MODEL CONTRACT**

The following clauses and conditions apply to and form part of any contract resulting from the solicitation.

### **7.1 AGENCY RESTRUCTURING**

In cases where the Contracting Authority's department or agency is being reconfigured, absorbed by another government department or agency, or disbanded entirely, the Commissioner may, by giving notice to the Contractor, designate another Contracting Authority for all or part of the Contract.

### **7.2 REQUIREMENT**

To provide advanced tax law training services in accordance with Annex A Statement of Work (SOW), attached hereto and forming part of this Contract, and the Contractor's proposal dated (yyyy-mm-dd).

### **7.3 PERIOD OF CONTRACT**

The period of the Contract is from date of Contract award to June 30, 2014 inclusive

### **7.4 SECURITY REQUIREMENTS**

Contractor personnel must be escorted at all times while on CRA premises.

### **7.5 AUTHORITIES**

#### **7.5.1 CONTRACTING AUTHORITY**

The Contracting Authority for the Contract is:

Name: Brian Marshall

Telephone Number: 613.941.4772

Fax Number: 613.948.2459

E-mail address: [Brian.Marshall@cra-arc.gc.ca](mailto:Brian.Marshall@cra-arc.gc.ca)

The Contracting Authority is responsible for the management of the Contract, and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

#### **7.5.2 PROJECT AUTHORITY**

The Project Authority is the representative of the CRA for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

All work carried out under this Contract is to be performed to the satisfaction of the Project Authority or a designated representative in accordance with the terms and conditions of this Contract. Should the work or any portions thereof not be satisfactory, the Project Authority reserve the right to reject it, in part or in its entirety, and to require its correction before recommending payment.

The Project Authority will be responsible for:

- arranging for access to Crown facilities and equipment;
- review and inspection of all invoices submitted;
- inspection and acceptance of all work performed as detailed in this contract;
- defining any proposed changes to the scope of work.

*To be completed at the time of Contract award.*

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

### 7.5.3 CONTRACTOR'S REPRESENTATIVE

*To be completed at the time of Contract award.*

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

## 7.6 STANDARD ACQUISITION CLAUSES AND CONDITIONS (SACC)

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual issued by Public Works and Government Services Canada (PWGSC). The Manual is available on the PWGSC Website: <https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>

### 7.6.1 GENERAL CONDITIONS

2035 (2013-06-27), General Conditions – Higher Complexity - Services, apply to and form part of the Contract.

Section 01 titled "Interpretation" the definition of "Canada", "Crown", "Her Majesty" or "the Government" is hereby amended to read: "Canada", "Crown", "Her Majesty" or "the Government" means Her Majesty the Queen in right of Canada as represented by the Canada Revenue Agency (CRA) ".

Section 02 titled "Standard Clauses and Conditions" is hereby amended to delete the phrase "Pursuant to the Department of Public Works and Government Services Act, S.C. 1996, c. 16,". The remainder of Section 02 remains unchanged.

Section 16 titled "Payment Period" will not apply to payment made by credit cards.

Section 17 titled "Interest on Overdue Accounts" will not apply to payment made by credit cards.

Section 22 titled "Confidentiality",

- Subsection 5 is hereby amended to delete: Public Works and Government Services (PWGSC) and insert Canada Revenue Agency (CRA).
- Subsection 6 is hereby amended to delete: "PWGSC *Industrial Security Manual* and its supplements", and insert: "Security Requirements for the Protection of Sensitive Information" issued by the CRA, Security and Internal Affairs Directorate (SIAD). The remainder of Section 22 remains unchanged.

Section 41 titled "Code of Conduct and Certifications - Contract", subsection 1 is hereby deleted in its entirety and replaced with:

1. The Contractor must comply with the terms set out in this section.

## 7.6.2 SUPPLEMENTAL GENERAL CONDITIONS

4007 (2010-08-16), Supplemental General Conditions - Canada to Own Intellectual Property Rights in Foreground Information, apply to and form part of the Contract.

### 7.7 CONTRACTOR IDENTIFICATION PROTOCOL

The Contractor must be responsible for ensuring that each of its employees, officers, directors, agents, and subcontractors (hereinafter referred to as "Contractor Representative") complies with the following self-identification requirements:

1. A Contractor Representative who attends a Government of Canada meeting whether internal or external must identify themselves as being a representative of the Contractor prior to the commencement of the meeting to ensure that each meeting participant is aware of the fact that the individual is not a government employee;
2. During the performance of any Work at a Government of Canada site, each Contractor Representative must be clearly identified at all times as being a Contractor Representative; and
3. If a Contractor Representative requires the use of the Government of Canada's e-mail system in the performance of the Work, then the individual must clearly identify themselves as a non-government employee in all electronic mail in the signature block as well as under "Properties". This identification protocol must also be used in all other correspondence, communication and documentation.

### 7.8 ACCESS TO FACILITIES AND EQUIPMENT

Canada's facilities, equipment, documentation and personnel are not automatically at the disposal of the Contractor. If access to government premises, computer systems (micro computer network), working space, telephones, terminals, documentation and personnel for consultation is required by the Contractor to perform the Work, the Contractor must advise the Contracting Authority of the need for such access in a timely fashion. If the Contractor's request for access is approved by Canada and arrangements are made to provide access to the Contractor, the Contractor, its subcontractors, agents and employees must comply with all the conditions applicable at the Work site. The Contractor must further ensure that the facilities and equipment are used solely for the performance of the Contract.

### 7.9 IDENTIFICATION BADGE

Any person assigned to the performance of any part of the Work that is performed on government premises must wear in a conspicuous place the identification badge issued to that person by Canada.

### 7.10 SITE REGULATIONS

The Contractor must comply with all rules, instructions and directives in force on the site where the Work is performed.

### 7.11 SUSTAINABLE DEVELOPMENT

In pursuit of the Canada Revenue Agency's commitment to sustainable development and green procurement as well as the Canadian Federal Government's Green Procurement Policy, the Contractor agrees to commit to comprehensive, nationally recognized environmental standards for:

- The reduction or elimination of environmentally hazardous materials (if applicable);
- Design for reuse and recycle;
- Energy efficiency;
- End of Life Management for reuse and recycle;
- Environmental stewardship in the manufacturing process (if applicable); and
- Packaging.

### 7.12 DELIVERY

Deliverables must be received by the Project Authority at the place and time specified herein.

### 7.13 WORK LOCATIONS

The work location will be at the following CRA premises:

**Toronto Tax Services Office**

1 Front Street West  
Toronto ON M5J 2X6

**Calgary Tax Services Office**

220 4th Avenue South East  
Calgary AB T2G 0L1

**Vancouver Tax Services Office**

1166 West Pender Street  
Vancouver BC V6E 3H8

**Montréal Tax Services Office**

305 René-Lévesque Boulevard West  
Montréal QC H2Z 1A6

Any Contractor or Contractor resources that are required to work on site during non-business hours under this Contract must obtain authorization in writing by the Project Authority prior to commencing work.

### 7.14 GOVERNMENT- SUPPLIED MATERIAL

1. All manuscripts, texts, artwork, computer tapes, diskettes, audio tapes, print designs, plates, engravings, negatives, positives and any other materials either supplied by Her Majesty to the Contractor or paid for by Her Majesty shall remain the property of Her Majesty and shall be collectively referred to as Government Supplied Material. All property, title to which is with, or vests in, Her Majesty, shall be returned immediately on request of the Minister.
2. Upon any payment being made to the Contractor for or on account of materials, parts, work-in-process, or finished work, either by way of progress payments or otherwise, title in and to all materials, parts, work-in-process and finished work so paid for by such progress payments or otherwise shall vest and remain in Her Majesty and the Contractor shall be responsible therefor. It is being understood and agreed that such vesting of title in Her Majesty shall not constitute acceptance of Her Majesty of such materials, parts, work-in-process and finished work and shall not relieve the Contractor of its obligations to perform the work in conformity with the requirements of the contract. Any material or work-in-process paid for by Her Majesty is to be known as Government Supplied Material.
3. All items comprised in any Government Supplied Material shall be used by the Contractor solely for the purposes of the Contract and shall always be and remain the property of Her Majesty and wherever feasible the Contractor shall maintain adequate accounting records of all Government Supplied Material and shall mark the same as being Her Majesty's property.
4. All Government Supplied Material (except such as are installed or incorporated in the Work) shall be returned to Her Majesty upon demand, in the same condition as when supplied to the Contractor; provided the Contractor shall not be responsible for any loss or damage resulting from ordinary wear and tear, or causes beyond the Contractor's control.
5. Except as otherwise provided in the contract, no insurance shall be carried by the Contractor on any Government Supplied Material. The Contractor shall take reasonable and proper care of all property, title to which is vested in Her Majesty, while the same is in, on or about the plant and premises of the Contractor or otherwise in his possession or subject to his control and shall be responsible for any loss or damage resulting from his failure to do so other than loss or damage caused by ordinary wear and tear.

### 7.15 BASIS OF PAYMENT

The Contractor will be paid a firm per diem rate for the services described at Annex A SOW, in accordance with Annex B: Basis of Payment.

## 7.16 LIMITATION OF EXPENDITURE

1. Canada's total liability to the Contractor under the Contract must not exceed \$ \_\_\_\_\_. tax is extra, if applicable.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
  - a) when it is 75 percent committed, or
  - b) four (4) months before the contract expiry date, or
  - c) as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,whichever comes first.
3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

## 7.17 TERMS OF PAYMENT

Payment by CRA to the Contractor for the Work shall be made by:

### 7.17.1 Multiple Payments

Canada will pay the Contractor upon completion and delivery of units in accordance with the payment provisions of the Contract if:

- a) an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b) all such documents have been verified by Canada;
- c) the Work delivered has been accepted by Canada.

## 7.18 METHOD OF PAYMENT

Canada will pay the Contractor using one of the following methods of payment, as determined by the Contracting Authority at the time of contract award. At its sole discretion, Canada may change the method of payment at any time during the period of the Contract, including any extension thereto.

It is the sole responsibility of the Contractor to ensure that their organization is entitled to receive payment from the Government of Canada.

### 7.18.1 Payment by Direct Deposit

The Contractor shall accept Direct Deposit for payment of the goods and/or services described herein. Payments by direct deposit will be subject to Article 16 – Payment Period and Article 17 - Interest on Overdue Accounts, set out in 2035 General Conditions (**2013-06-27**) forming part of this Contract.

To complete or amend a direct deposit registration, the Contractor must complete the Vendor Electronic Payment Registration form accessible at: <http://www.cra-arc.gc.ca/E/pbg/tf/rc231/rc231-fill-09e.pdf>

It is the sole responsibility of the Contractor to ensure that the information and account number submitted to Canada via their Vendor Electronic Payment Registration form is up to date. Should the Contractor's information within the Vendor Electronic Payment Registration form not be accurate or up to date, the provisions identified herein under Article 16 – Payment Period and Article 17 - Interest on Overdue Accounts, set out in 2035 General Conditions (**2013-06-27**) forming part of this Contract will not apply, until the Contractor corrects the matter.

#### 7.18.2 Payment by Credit Card

The Contractor shall accept Government of Canada Acquisition Cards (credit cards) for payment of the goods and/or services described herein. Payments by credit card will not be subject to Article 16 – Payment Period and Article 17 - Interest on Overdue Accounts, set out in 2035 General Conditions (**2013-06-27**) forming part of this Contract.

The CRA Acquisition Card is currently a **MasterCard** provided by Bank of Montreal. At any time during the period of the Contract, including any exercised option period(s), the CRA reserves the right to change its acquisition card type or provider.

#### 7.18.3 Payment by Cheque

The Contractor shall accept Government of Canada cheques for the payment of goods and/or services described herein. Payments by cheque will be subject to Article 18 – Payment Period and Article 19 - Interest on Overdue Accounts, set out in 2030 General Conditions (**2013-06-27**) OR Article 16 – Payment Period and Article 17 - Interest on Overdue Accounts, set out in 2035 General Conditions (**2013-06-27**) forming part of this Contract.

### 7.19 TRAVEL AND LIVING EXPENSES

The Contractor will be reimbursed for the authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for overhead or profit, in accordance with the meal, private vehicle and incidental expense allowances specified in Appendices B, C and D of the CRA's Travel and Living Guidelines for Contractors (<http://www.cra-arc.gc.ca/gncy/prcrmnt/trvl-eng.html>), and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

All travel must have the prior authorization of the Project Authority. All payments are subject to government audit.

### 7.20 INVOICING INSTRUCTIONS

1. The Contractor must submit invoices in accordance with the section entitled "Invoice Submission" of the General Conditions. Invoices cannot be submitted until all Work identified in the invoice is completed.

Each invoice must be supported by:

- a) a copy of time sheets to support the time claimed;
  - b) a copy of the release document and any other documents as specified in the Contract;
  - c) a copy of the invoices, receipts, vouchers for all direct expenses, and all travel and living expenses; and
  - d) a copy of the monthly progress report.
2. Invoices must be distributed as follows:
    - a) The original and one (1) copy must be forwarded to the Project Authority of the Contract, identified under the section entitled "Authorities", for certification and payment.
    - b) One (1) copy must be forwarded to the Contracting Authority identified under the section entitled "Authorities" of the Contract.



## 7.21 JOINT VENTURE

If the Contract is awarded to a joint venture, all members of the joint venture will be jointly and severally or solidarily liable for the performance of the Contract.

In the case of a contractual joint venture, no dispute, claim or action for damages, whether based in contract, or in tort, or any other theory of law, howsoever arising from the Request for Proposal, Contract, or any other related or subsequently issued documents including without limitation Task Authorizations, Contract Amendments, may be commenced, or brought against the CRA, including without limitation any of its officers, employees or agents unless each member of the joint venture is a party to such dispute, claim, or action (as the case may be).

The Contractor shall obtain the prior written approval of the Contracting Authority to any change in the membership of a contractual joint venture after Contract Award. Any change in the membership of a contractual joint venture after Contract Award without the prior written approval of the Contracting Authority shall be deemed to be default under the Contract.

The joint venture represents and warrants that it has appointed and granted full authority to (**name to be inserted at Contract Award**), the "Lead Member", to act on behalf of all members as its representative for the purposes of executing documentation relating to the Contract, including but not limited to Contract Amendments and Task Authorizations.

In the event of a contractual joint venture, all payments due and owing to the joint venture shall be made by the Canada Revenue Agency to the Lead Member of the joint venture. Any such payment to the Lead Member of the joint venture shall be deemed to be payment to the joint venture and shall act as a release from all the members of the joint venture.

By giving notice to the Lead Member the Canada Revenue Agency will be deemed to have given notice to all the members of the joint venture.

## 7.22 APPLICABLE LAWS

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

## 7.23 PRIORITY OF DOCUMENTS

If there is any conflict or inconsistency between the wording of any documents that appear on the list, the wording of the document that first appears on the list shall take precedence over the wording of any document that subsequently appears on the list.

a) The Articles of Agreement including all Annexes:

- Annex A: Statement of Work and Attachments;
- Annex B: Basis of Payment;
- Annex C: Security Requirements Check List;

b) Supplemental Conditions 4007 (2010-08-16), Supplemental General Conditions Canada to Own Intellectual Property Rights;

c) The General Conditions 2035 (2013-06-27), General Conditions – Higher Complexity – Services;

d) The Request for Proposal No. 1000315954 dated 2014-01-07 including any amendments thereto;

e) The Contractor's proposal dated (**insert date of bid**), (**If the bid was clarified, insert**) as clarified on \_\_\_\_\_ (**and insert date(s) of clarification(s)**).

## **7.24 TRAINING AND FAMILIARIZATION OF CONTRACTOR PERSONNEL**

### **Training of Contractor Personnel**

Any training required by a new or replacement resource will be the responsibility of the Contractor, including training the resource for newly implemented software. The Contractor will assume all associated costs, including training pertaining to familiarization during the start-up of the Contract and Contract period for staff replacements. Training of the resource during the start-up period must take place without a reduction in service level. Time spent on such training will not be billed to, nor paid by, CRA.

### **Familiarization Period**

Prior to the completion of the Contract, it may be necessary for another resource to undertake a period of familiarization and training before the completion date. The Contractor will be required to familiarize the incoming resource according to the process described above or through the use of another approach negotiated with and acceptable to CRA.

## **7.25 ALTERNATIVE DISPUTE RESOLUTION**

### **NEGOTIATION FOLLOWED BY MANDATORY MEDIATION, THEN, IF NECESSARY BY ARBITRATION OR LITIGATION**

The parties agree to meet, negotiate in good faith, and attempt to resolve, amicably, any dispute arising out of or related to this contract or any breach thereof.

If the parties are unable to resolve the dispute through negotiations within 10 working days, the parties agree to attempt to resolve the dispute through mediation by submitting the dispute to a sole mediator selected jointly by the parties. The mediator will be chosen from a roster of qualified mediators maintained by the Canada Revenue Agency. All costs shall be shared equally between the disputing parties.

If a dispute cannot be settled within a 15 calendar day period after the mediator has been appointed, or if the parties are unable to select a mediator within 15 calendar days of the date of provision of notice by one party to the other of the intention to proceed to mediation, or such longer period as agreed to by the parties, the parties shall have the right to resort to any remedies permitted by law, including but not limited to arbitration or litigation.

All defences based on the passage of time shall be tolled pending the termination of the mediation.

## **7.26 CONTRACT ADMINISTRATION**

The parties understand that the Procurement Ombudsman appointed pursuant to Subsection 22.1 (l) of the *Department of Public Works and Government Services Act* will review a complaint filed by *[the supplier or the contractor or the name the entity awarded this contract]* respecting administration of this contract if the requirements of Subsection 22.2(1) of the *Department of Public Works and Government Services Act* and Sections 15 and 16 of the *Procurement Ombudsman Regulations* have been met, and the interpretation and application of the terms and conditions and the scope of the work of this contract are not in dispute. The Office of the Procurement Ombudsman may be contacted by telephone at 1-866-734-5169 or by e-mail at [boa.opo@boa.opo.gc.ca](mailto:boa.opo@boa.opo.gc.ca)

## **7.27 ANNEXES**

The following Annexes apply to and form part of the Contract:

- ANNEX A: STATEMENT OF WORK
- ANNEX B: BASIS OF PAYMENT
- ANNEX C: SECURITY REQUIREMENTS CHECK LIST (SRCL)

# ATTACHMENT 1: MANDATORY CRITERIA

## 1. EVALUATION PROCEDURES

Bids will be evaluated in accordance with all the mandatory evaluation criteria detailed below. Bids failing to adequately respond to ALL mandatory requirements will be considered non-responsive and will be given no further consideration.

## 2. MANDATORY TECHNICAL CRITERIA

Bids will be evaluated in accordance with all the mandatory evaluation criteria detailed below. The Bidder must provide supporting documentation in its proposal as requested by CRA, in order to demonstrate that each technical mandatory requirement has been met. To assist with the evaluation process, it is preferred that the Bidder complete the table included below, to indicate where in its proposal the information can be located. Bids that fail to meet all mandatory requirements will be declared non-responsive.

**M1.** The Bidder MUST demonstrate that they have been providing Advanced Tax Law training services for a minimum of five (5) years in the last ten (10) years.

To demonstrate compliance with M1, the Bidder MUST submit a completed Table M1.1 with its proposal.

CRA reserves the right to contact references provided in Table M1.1 in order to verify a Bidder's service experience.

**Table M1.1** (Bidder may add additional lines if necessary)

<b>Training Project/ Course</b>	<b>Date(s)</b>	<b>Duration</b>	<b>Client / Reference Name &amp; Contact Information</b>
<i>e.g. Advanced Tax Law</i>	<i>June 12-14, 2013</i>	<i>3 days</i>	<i>Mark Knox ABC Organization Tel. (555)555-5555</i>

**M2.** The Bidder MUST propose a sufficient number of individually named instructors to meet the language requirements as described in Table 6.1 - Tentative Course Schedule in the Statement of Work.

Each proposed instructor MUST possess:

- a law degree (LLB or equivalent) from a recognized university and a valid, active license to practice law; or
- a business degree (BBA/B.Comm. or equivalent) from a recognized university and one of the following professional accounting designations: Chartered Accountant (CA), Certified General Accountant (CGA), or Certified Management Accountant (CMA).

To demonstrate compliance with M2 the Bidder MUST submit a completed Table M2.1 with its proposal and provide a copy of the law degree and active license or business degree with accounting designation diploma for EACH proposed instructor. In instances where a copy of the degree or diploma is not available, an official transcript or a memorandum from the academic institution(s) acknowledging and identifying the education possessed by the proposed resource will be accepted.

In cases where the degree was obtained from an institution outside Canada, only an equivalency certificate from an accredited institution recognizing the credentials as Canadian equivalences will be accepted. These institutions include the credential assessment services of the federal or provincial governments and the International Credential Assessment Service of Canada, as well as others recognized as credential assessment services for comparing degrees and diplomas to Canadian standards and identified on the Canadian Information Centre for International Credentials Website (<http://www.cicic.ca/2/home.canada>).

Should the Bidder be awarded a contract, only those instructors listed in Table M2.1 shall provide services under the contact, unless otherwise permitted by the Project Authority.

**Table M2.1** (*Bidder may add additional lines if necessary*)

<i>Proposed Instructor</i>	<b>Degree and Active License/Accounting Designation</b>	<b>Completion Dates</b>	<b>Language(s) of Instruction</b>
<i>e.g. John Doe</i>	<i>LLB and Active Licence and/or Business Degree and CMA, CA, or CGA.</i>	<i>LLB and/or Business Degree: 1991</i>  <i>Active License and/or Accounting Designation: 1995</i>	<i>English and/or French</i>

**M3.** The Bidder MUST demonstrate that, ALL proposed instructors listed in Table M2.1 have instructed, as a lead instructor, tax courses, tax seminars, and/or tax lectures for a minimum of sixty (60) days in the last five (5) years. A day is defined as at least seven and a half (7.5) hours of in-classroom instruction in any one calendar day.

To demonstrate compliance with Mandatory Criterion M3, the Bidder MUST submit a completed Table M3.1 for EACH proposed instructor listed in Table M2.1.

The Bidder should identify ALL related tax courses, tax seminars, and/or tax lectures that EACH proposed instructor has instructed, as a lead instructor, for at least seven and a half (7.5) hours in any one calendar day in the last five (5) years, as the information provided in Table M3.1 will be used further at Point Rated Criterion R1.

CRA reserves the right to contact references provided in Table M3.1 in order to verify a proposed instructor's instructional experience.

**Table M3.1** (*Bidder may add additional lines if necessary*)

<b>Proposed Instructor:</b> <i>John Doe</i>			
<b>Training Project / Course</b>	<b>Date(s)</b>	<b>Duration</b>	<b>Client / Reference Name &amp; Contact Information</b>
<i>e.g. Advanced Tax Law</i>	<i>April 16-17, 2013</i>	<i>2 days</i>	<i>Dave McDonough XYZ Group Tel. (555)555-5555</i>

## ATTACHMENT 2: POINT RATED CRITERIA

Technical bids will be assessed separately against the evaluation criteria identified below. Point-rated criteria not addressed in the bid will result in a score of zero being assigned against that particular criterion.

Any proposal that does not achieve an overall minimum score of 60% will be considered non-compliant and will receive no further consideration.

Criteria	Rating Scale	Maximum Available Points
<p><b>R1</b> Points will be awarded for each day of instruction indicated in Table M3.1 beyond the minimum sixty (60) days in the last five (5) years.</p> <p>As indicated in Mandatory Criterion M3, a day is defined as at least seven and a half (7.5) hours of in-classroom instruction in any one calendar day.</p>	<p><b>6 points</b> – more than 60 days to less than 80 days  <b>8 points</b> – 80 days to less than 100 days  <b>10 points</b> – 100 days or more</p> <p><b>Points will be awarded as an average for all proposed instructors.</b></p> <p><b>Instructors will be rated individually for their experience. An average will be obtained by dividing the total score by the number of all proposed instructors.</b></p>	<p><b>10 Points</b></p>
<p><b>R2</b> Points will be awarded for each tax course instructed at a recognized university or professional tax organization in the last five (5) years.</p> <p>The Bidder MUST submit a completed Table R2.1 to demonstrate the above Point Rated Criterion R2.</p> <p>CRA reserves the right to contact references provided in Table R2.1 in order to verify a proposed instructor's instructional experience.</p>	<p><b>2 points</b> – each tax course instructed by a proposed instructor at a recognized university or professional tax organization.</p> <p><b>Points will be awarded as an average for all proposed instructors.</b></p> <p><b>Instructors will be rated individually for their experience. An average will be obtained by dividing the total score by the number of all proposed instructors.</b></p>	<p><b>10 Points</b></p>

**Table R2.1** (Bidder may add additional lines if necessary)

<b>Proposed Instructor</b>	<b>University or Professional Tax Organization</b>	<b>Date(s)</b>	<b>Course Subject Matter</b>	<b>Reference Name &amp; Contact Information</b>
<i>e.g. John Doe</i>	<i>University of ABC</i>	<i>September 2012 - December 2012</i>	<i>Advanced Tax Law</i>	<i>Mike Sherman University of ABC Tel. (555)555-5555</i>

<b>R3</b>	<p>Points will be awarded for each proposed instructor having presented at a national or international professional tax conference or event in the last five (5) years.</p> <p>The Bidder MUST submit a completed Table R3.1 to demonstrate the above Point Rated Criterion R3.</p> <p>CRA reserves the right to contact references provided in Table R3.1 in order to verify a proposed instructor's presentation experience.</p>	<p><b>2 points</b> – each presentation by a proposed instructor at a national or international professional tax conference or event.</p> <p><b>Points will be awarded as an average for all proposed instructors.</b></p> <p><b>Instructors will be rated individually for their experience. An average will be obtained by dividing the total score by the number of all proposed instructors.</b></p>	<b>10 Points</b>
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**Table R3.1** (Bidder may add additional lines if necessary)

<b>Proposed Instructor</b>	<b>Conference or Event</b>	<b>Date(s)</b>	<b>Presentation Subject Matter</b>	<b>Reference Name &amp; Contact Information</b>
<i>e.g. John Doe</i>	<i>NATP Conference</i>	<i>August 12-15, 2013</i>	<i>Advanced Tax Law</i>	<i>Cindy Field NATP Tel. (555)555-5555</i>

<b>R4</b>	<p>Points will be awarded for each proposed instructor having occupied a position as an income tax advisor/practitioner in a public firm or large business corporation in the last ten (10) years.</p> <p>The Bidder MUST submit a completed Table R4.1 to demonstrate the above Point Rated Criterion R4.</p> <p>CRA reserves the right to contact references provided in Table R4.1 in order to verify a proposed instructor's work experience.</p>	<p><b>2 points</b> – each year of listed experience.</p> <p><b>Points will be awarded as an average for all proposed instructors.</b></p> <p><b>Instructors will be rated individually for their experience. An average will be obtained by dividing the total score by the number of all proposed instructors.</b></p>	<b>10 Points</b>
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**Table R4.1** (*Bidder may add additional lines if necessary*)

<b>Proposed Instructor</b>	<b>Firm or Corporation</b>	<b>Position</b>	<b>Date(s)</b>	<b>Reference Name &amp; Contact Information</b>
<i>e.g. John Doe</i>	<i>AAA Accounting</i>	<i>Senior Income Tax Advisor</i>	<i>July 2003-July 2007</i>	<i>Mark Neely AAA Accounting Tel. (555)555-5555</i>

Maximum Available Points:	<b>/40</b>
Minimum Score Required to be deemed compliant (60%):	<b>24/40</b>

# ATTACHMENT 3: FINANCIAL PROPOSAL

## 2.1 FINANCIAL PROPOSAL

The Bidder should submit their financial bid in accordance with the “Financial Bid Presentation Sheet” detailed below. The `Total Estimated Cost` in the table below will be the bid evaluation price. The prices specified, when quoted by the Bidder, include all of the requirements defined in the “Statement of Work” in Annex A.

Bidders must quote firm per diem rates in Canadian funds, taxes extra as applicable, for the provision of the services for each of the deliverables listed below.

<b>Deliverable</b>	Name of Proposed Resource	Proposed Per Diem Rate <b>A</b>	Number of Days <b>B</b>	Extended Cost (AxB)
<b>Toronto:</b> <ul style="list-style-type: none"> <li>• Submit modified course material to the Project Authority for approval</li> <li>• Submit a list of instructors and guest speakers (if applicable) to the Project Authority</li> <li>• Submit completed Participant Evaluation Forms and completed Instructor’s Report to the Project Authority at the conclusion of each session.</li> </ul>			3	
<b>Calgary:</b> <ul style="list-style-type: none"> <li>• Submit modified course material to the Project Authority for approval</li> <li>• Submit a list of instructors and guest speakers (if applicable) to the Project Authority</li> <li>• Submit completed Participant Evaluation Forms and completed Instructor’s Report to the Project Authority at the conclusion of each session.</li> </ul>			3	
<b>Vancouver:</b> <ul style="list-style-type: none"> <li>• Submit modified course material to the Project Authority for approval</li> <li>• Submit a list of instructors and guest speakers (if applicable) to the Project Authority</li> <li>• Submit completed Participant Evaluation Forms and completed Instructor’s Report to the Project Authority at the conclusion of each session.</li> </ul>			3	
<b>Montreal:</b> <ul style="list-style-type: none"> <li>• Submit modified course material to the Project Authority for approval</li> <li>• Submit a list of instructors and guest speakers (if applicable) to the Project Authority</li> <li>• Submit completed Participant Evaluation Forms and completed Instructor’s Report to the Project Authority at the conclusion of each session.</li> </ul>			3	
	<b>Total Estimated Cost:</b>			



## **ATTACHMENT 4: CERTIFICATIONS REQUIRED TO BE SUBMITTED AT TIME OF BID CLOSING**

**Bidders must submit the following duly completed certifications as part of their bid at bid closing. The Bidder should ensure they review and understand the certifications below. The Bidder should contact the Contracting Authority if they require further clarification on these certifications.**

**Please ensure all the required signatures are provided at bid closing, as indicated below.**

### **4.1 TERMS AND CONDITIONS**

The Bidder hereby certifies compliance with and acceptance of all of the articles, clauses, terms and conditions contained or referenced in this Request for Proposal (RFP) and Statement of Work (SOW). Any modifications, or conditional pricing by the bidder, including deletions or additions to the articles, clauses, terms and conditions contained or referenced in this RFP and/or SOW document will render the bid non-responsive.

### **4.2 STATUS AND AVAILABILITY OF RESOURCES**

The Bidder certifies that, should it be awarded a contract as a result of the solicitation, every individual proposed in its bid will be available to perform the Work as required by Canada's representatives and at the time specified in the solicitation or agreed to with Canada's representatives. If for reasons beyond its control, the Bidder is unable to provide the services of an individual named in its bid, the Bidder may propose a substitute with similar qualifications and experience. The Bidder must advise the Contracting Authority of the reason for the substitution and provide the name, qualifications and experience of the proposed replacement. For the purposes of this clause, only the following reasons will be considered as beyond the control of the Bidder: death, sickness, maternity and parental leave, retirement, resignation, dismissal for cause or termination of an agreement for default.

If the Bidder has proposed any individual who is not an employee of the Bidder, the Bidder certifies that it has the permission from that individual to propose his/her services in relation to the Work to be performed and to submit his/her résumé to Canada. The Bidder must, upon request from the Contracting Authority, provide a written confirmation, signed by the individual, of the permission given to the Bidder and of his/her availability. Failure to comply with the request may result in the bid being declared non-responsive.

### **4.3 EDUCATION AND EXPERIENCE**

The Bidder certifies that all the information provided in the résumés and supporting material submitted with its bid, particularly the information pertaining to education, achievements, experience and work history, has been verified by the Bidder to be true and accurate. Furthermore, the Bidder warrants that every individual proposed by the Bidder for the requirement is capable of performing the Work described in the resulting contract.

### **4.4 LANGUAGE CAPABILITY**

The Bidder hereby certifies that the proposed resource(s) meet(s) the language requirements as specified in the SOW.

### **4.5 CERTIFICATION STATEMENT**

We hereby offer to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein and/or attached hereto, the goods and/or services listed herein and on any attached sheets at the price(s) set out therefor.

The Bidder, by signing below, hereby certifies that it has read the solicitation and is in compliance with the above noted certifications, that all statements made in its proposal are accurate and factual, that it is aware that CRA reserves the right to verify all information provided in this regard, and that untrue statements may result in the proposal being declared non-responsive or in other action being taken which CRA deems appropriate.

**Date:** \_\_\_\_\_

**Name (Print):** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Title:** \_\_\_\_\_

*(Title of duly authorized representative of business)*

Place: \_\_\_\_\_

For: \_\_\_\_\_  
(Name of Business)

#### 4.6 CERTIFICATE OF INDEPENDENT BID DETERMINATION

I, the undersigned, in submitting the accompanying bid or tender (hereinafter "bid") to:

**Canada Revenue Agency**

(Corporate Name of Recipient of this Submission)

for: Continuous Professional Education Program Course TD1037: Partnerships - Advanced; 1000315954  
(Name of Project and Solicitation Number)

in response to the call or request (hereinafter "call") for bids made by:

**Canada Revenue Agency**

(Name of Tendering Authority)

do hereby make the following statements that I certify to be true and complete in every respect:

I certify, on behalf of:

\_\_\_\_\_  
(Corporate Name of Bidder or Tenderer [hereinafter "Bidder"])

that:

1. I have read and I understand the contents of this Certificate;
2. I understand that the accompanying bid will be disqualified if this Certificate is found not to be true and complete in every respect;
3. I am authorized by the Bidder to sign this Certificate, and to submit the accompanying bid, on behalf of the Bidder;
4. Each person whose signature appears on the accompanying bid has been authorized by the Bidder to determine the terms of, and to sign, the bid, on behalf of the Bidder;
5. For the purposes of this Certificate and the accompanying bid, I understand that the word "competitor" shall include any individual or organization, other than the Bidder, whether or not affiliated with the Bidder, who:
  - (a) has been requested to submit a bid in response to this call for bids;
  - (b) could potentially submit a bid in response to this call for bids, based on their qualifications, abilities or experience;
6. The Bidder discloses that (check one of the following, as applicable):
  - (a) the Bidder has arrived at the accompanying bid independently from, and without consultation, communication, agreement or arrangement with, any competitor;
  - (b) the Bidder has entered into consultations, communications, agreements or arrangements with one or more competitors regarding this call for bids, and the Bidder discloses, in the attached document(s), complete details thereof, including the names of the competitors and the nature of, and reasons for, such consultations, communications, agreements or arrangements;

7. In particular, without limiting the generality of paragraphs (6)(a) or (6)(b) above, there has been no consultation, communication, agreement or arrangement with any competitor regarding:
- (a) prices;
  - (b) methods, factors or formulas used to calculate prices;
  - (c) the intention or decision to submit, or not to submit, a bid; or
  - (d) the submission of a bid which does not meet the specifications of the call for bids;
- except as specifically disclosed pursuant to paragraph (6)(b) above;
8. In addition, there has been no consultation, communication, agreement or arrangement with any competitor regarding the quality, quantity, specifications or delivery particulars of the products or services to which this call for bids relates, except as specifically authorized by the Tendering Authority or as specifically disclosed pursuant to paragraph (6)(b) above;
9. The terms of the accompanying bid have not been, and will not be, knowingly disclosed by the Bidder, directly or indirectly, to any competitor, prior to the date and time of the official bid opening, or of the awarding of the contract, whichever comes first, unless otherwise required by law or as specifically disclosed pursuant to paragraph (6)(b) above.

---

(Printed Name and Signature of Authorized Agent of Bidder)

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(Position Title)

---

(Date)

**4.7 JOINT VENTURE CERTIFICATION**

**NOTE TO BIDDER: Complete this certification if a joint venture if being proposed otherwise check the box below.**

This certification is not applicable.

The Bidder represents and warrants the following:

- (a) The bidding entity is a contractual joint venture in accordance with the following definition. A "contractual joint venture" is an association of two or more parties who have entered into a written contract in which they have set out the terms under which they have agreed to combine their money, property, knowledge, skills, time or other resources in a joint business enterprise, sharing the profits and the losses and each having some degree of control over the enterprise.
- (b) The name of the joint venture is: \_\_\_\_\_(if applicable).
- (c) The members of the contractual joint venture are (the Bidder is to add lines to accommodate the names of all members of the joint venture, as necessary):  
\_\_\_\_\_  
\_\_\_\_\_
- (d) The Procurement Business Numbers (PBN) of each member of the contractual joint venture are as follows (the Bidder is to add lines for additional PBNs, as necessary):  
\_\_\_\_\_  
\_\_\_\_\_
- (e) The effective date of formation of the joint venture is: \_\_\_\_\_
- (f) Each member of the joint venture has appointed and granted full authority to \_\_\_\_\_ (the "Lead Member") to act on behalf of all members as its representative for the purposes of executing documentation relating to the Contract issued subsequent to contract award, including but not limited to Contract Amendments and Task Authorizations.
- (g) The joint venture is in effect as of the date of bid submission.

This Joint Venture Certification must be signed by **EACH** member of the joint venture.

The Joint Venture Certification shall be effective throughout the entire period of the Contract, including any exercised option period, if exercised.

The CRA has the right to request documentation from the Bidder evidencing the existence of the contractual joint venture.

**Signature of an authorized representative of each member of the joint venture  
(the Bidder is to add signatory lines as necessary):**

Signature of Authorized Representative	Name of Individual (Please Print)	Name of Business Entity	Date

Signature of Authorized Representative	Name of Individual (Please Print)	Name of Business Entity	Date

# ATTACHMENT 5: CERTIFICATIONS REQUIRED TO BE SUBMITTED PRIOR TO CONTRACT AWARD

The certifications listed below should be completed and submitted with the bid but may be submitted afterwards. If any of these required certifications is not completed and submitted as requested, the Contracting Authority will so inform the Bidder and provide the Bidder with a time frame within which to meet the requirement. Failure to comply with the request of the Contracting Authority and meet the requirement within that time period will render the bid-non responsive.

## 5.1 FORMER PUBLIC SERVANT CERTIFICATION

Contracts with former public servants (FPS) in receipt of a pension or of a lump sum payment must bear the closest public scrutiny and reflect fairness in the spending of public funds.

Definitions:

For the purpose of this clause, "former public servant" is any former member of a department as defined in the [Financial Administration Act](#), R.S., 1985, c. F-11, a former member of the Canadian Armed Forces or a former member of the Royal Canadian Mounted Police. A former public servant may be:

- a. an individual;
- b. an individual who has incorporated;
- c. a partnership made of former public servants; or
- d. a sole proprietorship or entity where the affected individual has a controlling or major interest in the entity.

"lump sum payment period" means the period measured in weeks of salary, for which payment has been made to facilitate the transition to retirement or to other employment as a result of the implementation of various programs to reduce the size of the Public Service. The lump sum payment period does not include the period of severance pay, which is measured in a like manner.

"pension" means, a pension or annual allowance paid under the [Public Service Superannuation Act](#) (PSSA), R.S., 1985, c.P-36, and any increases paid pursuant to the [Supplementary Retirement Benefits Act](#), R.S., 1985, c.S-24 as it affects the PSSA. It does not include pensions payable pursuant to the [Canadian Forces Superannuation Act](#), R.S., 1985, c.C-17, the [Defence Services Pension Continuation Act](#), 1970, c.D-3, the [Royal Canadian Mounted Police Pension Continuation Act](#), 1970, c.R-10, and the [Royal Canadian Mounted Police Superannuation Act](#), R.S., 1985, c.R-11, the [Members of Parliament Retiring Allowances Act](#), R.S., 1985, c.M-5, and that portion of pension payable to the [Canada Pension Plan Act](#), R.S., 1985, c.C-8.

### Former Public Servant in Receipt of a Pension

Are you, the Bidder, a FPS? **YES** ( ) **NO** ( )

Are you, the Bidder, a FPS in receipt of a pension as defined herein? **YES** ( ) **NO** ( )

If "yes", please identify in what capacity you, the Bidder, are bidding by ticking the appropriate box below:

- an individual?
- an individual who has incorporated?
- a partnership made of former public servants?
- a sole proprietorship or entity where the affected individual has a controlling or major interest in the entity?

Please provide the following additional information:

- (i) name(s) of the former public servant(s);
- (ii) date(s) of termination of employment or retirement from the Public Service; and
- (iii) for each former public servant named in (i) above, provide the applicable pension act(s) and any post employment constraints or restrictions if applicable.

By providing this information, Bidders agree that the successful Bidder's status, with respect to being a former public servant in receipt of a pension, will be reported on the CRA website as part of the published proactive disclosure reports for contracts.

### Work Force Reduction Program

Are you, the Bidder, a FPS who received a lump sum payment pursuant to the terms of a work force reduction program?

**YES** ( )      **NO** ( )

If “yes”, please provide, for each FPS named in (i) above, the following information:

- (a) conditions of the lump sum payment incentive;
- (b) amount of lump sum payment;
- (c) rate of pay on which lump sum payment is based;
- (d) period of lump sum payment including start date, end date and number of weeks;
- (e) number and amount (professional fees) of other contracts subject to the restrictions of a work force reduction program.

For all contracts awarded during the lump sum payment period, the total amount of fees that may be paid to a FPS who received a lump sum payment is \$5,000, including Applicable Taxes.

**Certification**

The Bidder certifies that the information submitted by the Bidder in response to the above requirements is accurate and complete.

Signature of authorized Bidder representative: \_\_\_\_\_

# **ANNEX A: STATEMENT OF WORK**

## **1.0 TITLE**

Update and Instruction of Continuous Professional Education Program Course TD1037: Partnerships - Advanced

## **2.0 OBJECTIVE**

The Canada Revenue Agency (CRA) seeks a Contractor to supply qualified instructors to update and instruct a training course designed to increase the knowledge and analytical skills of senior employees in positions requiring a high level of Canadian tax knowledge in the field of Partnerships.

## **3.0 BACKGROUND**

The CRA's mandate is to promote compliance with Canada's tax legislation and regulations through education, quality service, and responsible enforcement, thereby contributing to the economic and social well-being of Canadians. The CRA also oversees various federal and provincial tax credit programs.

The Projects, Training and Business Management Division of the International and Large Business Directorate within the Compliance Programs Branch is responsible for the development, maintenance, and delivery of a wide range of advanced tax law training courses in both official languages (English and French).

The turnover of experienced staff, along with the increased complexity of tax legislation, has led to a continuous need to train senior professional staff in complex areas of tax law. As a result, the CRA has created the Continuous Professional Education Program (CPEP) using both public and private sectors to aid in the design and delivery of advanced Canadian tax law courses to meet the needs of CRA staff.

The CPEP is a curriculum of courses designed to increase the knowledge and analytical skills of senior employees in positions requiring a high level of Canadian tax knowledge in specialized areas. The development of these skills enables employees to carry out their duties more competently, while providing more effective services to clients.

## **4.0 SCOPE**

The Contractor will review and modify existing course material before providing qualified instructors to present and deliver the 3-day course on four (4) separate occasions at the dates, locations, and in the official language identified in Table 6.1 - Tentative Course Schedule.

Course participants will consist of senior income tax auditors, officers, and managers who occupy positions that require a high level of Canadian tax knowledge in specialized areas.

## **5.0 TASKS**

The Contractor must:

- Review and modify course material based on the Tentative Course Agenda at Appendix 1. Course material should include:
  - A table of contents that includes all course content to be presented during the session, whether to be presented by the instructor or a guest speaker;
  - A pre-course reading document that includes recent and relevant articles and/or a list of recommended readings related to course topics;
  - The presentation in Microsoft PowerPoint format, with specific learning objectives for each course topic;
  - An exercise manual and/or recent and relevant case studies with solutions;
  - A manual and/or course notes that review either precedent setting or relevant current case law to be presented in Microsoft PowerPoint format.
- Provide suggestions and/or recommendations to add, delete, and/or amend any component of the course for the purpose of improving course content/delivery/structure;
- Ensure that any proposed and/or current amendments to the *Income Tax Act*, and any legislation or regulations, policies, directives, or procedures relating to the course is incorporated into the course material;
- Ensure instructors are thoroughly familiar with course material, preparatory readings, course reference guides, course handouts, previous and current court cases, current and proposed amendments, and any other information relevant to the assignment;
- Provide qualified instructor(s) to present and deliver the course material using instructional methods such as lectures, demonstrations, questions and answers, discussions, practical exercises, role-plays, visual supports, interactive discussions, and any other presentation method appropriate for the circumstances;
- Ensure instructors demonstrate support for the CRA's values of integrity, professionalism, respect, and co-operation. Instructors shall also act professionally and avoid making offensive remarks. Comments and opinions shall be directly related to the topics covered, and shall not aim at blaming or degrading specific individuals or the organization. This also applies to invited guest speakers;
- Distribute and collect completed Participant Evaluation Forms at the conclusion of each session;
- Complete an Instructor's Report (see Appendix 2: Sample Instructor's Report) at the conclusion of each session;
- Adjust or revise facilitation methods at the request of the Project Authority.

## **6.0 DELIVERABLES and ASSOCIATED SCHEDULE**

The Contractor must:

- Submit modified course material to the Project Authority for approval a minimum of thirty (30) calendar days prior to the commencement of each scheduled session, unless otherwise advised by the Project Authority;
- Provide qualified instructor(s) to update and instruct the 3-day course on four (4) separate occasions, at the dates, locations, and in the official language identified in Table 6.1 - Tentative Course Schedule. The information provided in Table 6.1 is subject to change and courses could be offered Canada-wide.



**Table 6.1 - Tentative Course Schedule**

<b>Date</b>	<b>Location</b>	<b>Language of Instruction</b>
By June 30, 2014	Toronto	English
By June 30, 2014	Calgary	English
By June 30, 2014	Vancouver	English
By June 30, 2014	Montreal	French

- Submit a list of instructors and guest speakers (if applicable) to the Project Authority, a minimum of ten (10) days prior to the commencement of each session. The Contractor must ensure that guest speakers meet and observe the terms of the contract and also observe CRA’s values of integrity, professionalism, respect, and co-operation;
- Submit completed Participant Evaluation Forms to the Project Authority at the conclusion of each session;
- Submit completed Instructor’s Report to the Project Authority at the conclusion of each session.

## **7.0 CLIENT SUPPORT**

The CRA will:

- Be responsible for administrative aspects of the course, including arrangements for the physical course facilities, the necessary equipment (excluding laptops), and the printing and distribution of required training material and supplies for course participants;
- Upon contract award, provide the Contractor with any existing course material that may include PowerPoint presentations, exercises, case studies and other documentation relevant to the course;
- Provide Participant Evaluation Forms for distribution to course participants prior to the commencement of each session;
- Provide the Instructor’s Report, to be completed and submitted to the Project Authority at the conclusion of each session.

## **8.0 CONSTRAINTS**

- Course materials shall be presented in Microsoft electronic format (s), such as Word, Excel and/or Power Point, and in hard copy;
- During the updating process, all changes to course material shall be registered in the “Track Changes” mode in Microsoft Word;
- Instructors must provide their own laptops and must be familiar with the use of a laptop and video display equipment (for Microsoft PowerPoint presentations, etc.).

# APPENDIX 1: TENTATIVE COURSE AGENDA

- Introduction: course objectives, methodology, and instructor introduction
- The law of partnerships: overview and comparison (Common law, Civil law, and Foreign law, with relevance to Canadian context, with emphasis on US/Canada laws)
- Partnerships, Joint Ventures and other Strategic Alliances
- Taxation of partnerships:
  - Entity vs. conduit
  - Partner vs. partnership
  - Offering documents – Brown case, etc.
- Partnerships, Rollovers, and Reorganizations
- Limited Partnerships:
  - Tax Shelters
  - Losses
  - Anti-Avoidance Rules, etc.
- Review of recent Partnerships Cases
- Strategies and utilization of partnerships in international tax planning:
  - Real estate financing structures using limited partnerships
  - Avoiding double taxation through use of limited partnerships
- Partnerships and Tax Treaties:
  - Hybrids
  - Transparency
  - Classification
  - Entitlement to treaty benefit
  - Tax arbitrage and double dip, etc.
- Current issues and future trends: e.g. Section 34.2 rules and Subsection 100(1) amendments
- SIFT (Specified Investment Flow-Through) partnership & SIFT trust
- GAAR & Rulings issues related to Partnerships
- Wrap-up and Participant Evaluations

# APPENDIX -2: SAMPLE INSTRUCTOR'S REPORT

Instructor Name:

Course Name / Number: TD1037 - Partnerships - Advanced

Location:

Date:

---

NOTHING TO REPORT

*or,*

Please check all boxes that apply and comment/explain in the space provided below:

- Physical course facilities
- Course equipment
- Course material
- Participant knowledge/experience
- Participant motivation/attitude
- Special situations/events affecting course delivery (ex. fire drill)
- Participant Evaluations
- Other

Comments:

***\*Please forward an electronic copy of the Instructor's Report to the Project Authority as outlined in the Contract.***

## ANNEX B: BASIS OF PAYMENT

For fulfilling all of its obligations as specified under the Contract, the Contractor will be paid firm per diem rates for the advanced tax law training as set out in Table A below. Taxes are extra, if applicable, in accordance with the Method of Payment and Invoicing clauses identified herein.

**NOTE TO BIDDERS: TABLES TO BE COMPLETED AT TIME OF AWARD BASED ON THE SUCCESSFUL BIDDER'S PROPOSAL.**

**TABLE A**

1. LABOUR				
	Category of Personnel	Firm Per Diem Rate (A)	Estimated Number of Days (B)	Estimated Cost A x B = C (C)
	<b>Toronto:</b>	\$	3	\$
	<b>Calgary:</b>	\$	3	\$
	<b>Vancouver:</b>	\$	3	\$
	<b>Montreal:</b>	\$	3	\$
<b>Sub-total, direct labour (C) (GST/HST excluded):</b>				<b>\$</b>
2. AUTHORIZED TRAVEL AND LIVING EXPENSES				
<p>The Contractor will be reimbursed for the authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for overhead or profit, in accordance with the meal, private vehicle and incidental expense allowances specified in Appendices B, C and D of the CRA's Travel and Living Guidelines for Contractors (<a href="http://www.cra-arc.gc.ca/gncy/prcrmnt/trvl-eng.html">http://www.cra-arc.gc.ca/gncy/prcrmnt/trvl-eng.html</a>), and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".</p> <p>All travel must have the prior authorization of the Project Authority. All payments are subject to government audit.</p>				<p><b>(D)</b> <i>To be inserted at the time of Contract award.</i></p>
<b>Sub-total, travel and living expenses (D) (GST/HST excluded):</b>				<b>\$</b>

**TOTAL ESTIMATED COST AND LIMITATION OF EXPENSES – Columns C + D: \$**

**ALL PAYMENTS ARE SUBJECT TO GOVERNMENT AUDIT.**

# ANNEX C: SECURITY REQUIREMENTS CHECK LIST (SRCL)



Government of Canada / Gouvernement du Canada

# 1000 5954

Contract Number / Numéro du contrat

Security Classification / Classification de sécurité

## SECURITY REQUIREMENTS CHECK LIST (SRCL)

## LISTE DE VÉRIFICATION DES EXIGENCES RELATIVES À LA SÉCURITÉ (LVERS)

PART A - CONTRACT INFORMATION / PARTIE A - INFORMATION CONTRACTUELLE		
1. Originating Government Department or Organization / Ministère ou organisme gouvernemental d'origine		CRA
2. Branch or Directorate / Direction générale ou Direction		Compliance Programs Branch International and Large Business Directorate
3. a) Subcontract Number / Numéro du contrat de sous-traitance	3. b) Name and Address of Subcontractor / Nom et adresse du sous-traitant	
4. Brief Description of Work / Brève description du travail To establish a contract to find an instructor or act as the subject matter expert in the Advanced Partnerships area in order to deliver four (4) sessions of course TD1037 - Advanced Partnerships for a three (3) day period as follows:  Session 1 Date: Dec 10-12, 2013 - Toronto area - in English Session 2 Date: January 7-9, 2014 - Calgary area - in English Session 3 Date: January 28-30, 2014 - Vancouver area - in English Session 4 Date: February 18-20, 2014 - Montreal area - in French		
5. a) Will the supplier require access to Controlled Goods? Le fournisseur aura-t-il accès à des marchandises contrôlées?		<input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui
5. b) Will the supplier require access to unclassified military technical data subject to the provisions of the Technical Data Control Regulations? Le fournisseur aura-t-il accès à des données techniques militaires non classifiées qui sont assujetties aux dispositions du Règlement sur le contrôle des données techniques?		<input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui
6. Indicate the type of access required / Indiquer le type d'accès requis		
6. a) Will the supplier and its employees require access to PROTECTED and/or CLASSIFIED information or assets? Le fournisseur ainsi que les employés auront-ils accès à des renseignements ou à des biens PROTÉGÉS et/ou CLASSIFIÉS? (Specify the level of access using the chart in Question 7. c) (Préciser le niveau d'accès en utilisant le tableau qui se trouve à la question 7. c)		<input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui
6. b) Will the supplier and its employees (e.g. cleaners, maintenance personnel) require access to restricted access areas? No access to PROTECTED and/or CLASSIFIED information or assets is permitted. Le fournisseur et ses employés (p. ex. nettoyeurs, personnel d'entretien) auront-ils accès à des zones d'accès restreintes? L'accès à des renseignements ou à des biens PROTÉGÉS et/ou CLASSIFIÉS n'est pas autorisé.		<input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui
6. c) Is this a commercial courier or delivery requirement with no overnight storage? S'agit-il d'un contrat de messagerie ou de livraison commerciale sans entreposage de nuit?		<input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui
7. a) Indicate the type of information that the supplier will be required to access / Indiquer le type d'information auquel le fournisseur devra avoir accès		
Canada <input checked="" type="checkbox"/>	NATO / OTAN <input type="checkbox"/>	Foreign / Étranger <input type="checkbox"/>
7. b) Release restrictions / Restrictions relatives à la diffusion		
No release restrictions Aucune restriction relative à la diffusion <input type="checkbox"/>	All NATO countries Tous les pays de l'OTAN <input type="checkbox"/>	No release restrictions Aucune restriction relative à la diffusion <input type="checkbox"/>
Not releasable À ne pas diffuser <input type="checkbox"/>		
Restricted to: / Limité à : Specify country(ies): / Préciser le(s) pays: <input type="checkbox"/>	Restricted to: / Limité à : Specify country(ies): / Préciser le(s) pays: <input type="checkbox"/>	Restricted to: / Limité à : Specify country(ies): / Préciser le(s) pays: <input type="checkbox"/>
7. c) Level of information / Niveau d'information		
PROTECTED A PROTÉGÉ A <input type="checkbox"/>	NATO UNCLASSIFIED NATO NON CLASSIFIÉ <input type="checkbox"/>	PROTECTED A PROTÉGÉ A <input type="checkbox"/>
PROTECTED B PROTÉGÉ B <input type="checkbox"/>	NATO RESTRICTED NATO DIFFUSION RESTREINTE <input type="checkbox"/>	PROTECTED B PROTÉGÉ B <input type="checkbox"/>
PROTECTED C PROTÉGÉ C <input type="checkbox"/>	NATO CONFIDENTIAL NATO CONFIDENTIEL <input type="checkbox"/>	PROTECTED C PROTÉGÉ C <input type="checkbox"/>
CONFIDENTIAL CONFIDENTIEL <input type="checkbox"/>	NATO SECRET NATO SECRET <input type="checkbox"/>	CONFIDENTIAL CONFIDENTIEL <input type="checkbox"/>
SECRET SECRET <input type="checkbox"/>	COSMIC TOP SECRET COSMIC TRÈS SECRET <input type="checkbox"/>	SECRET SECRET <input type="checkbox"/>
TOP SECRET TRÈS SECRET <input type="checkbox"/>		TOP SECRET TRÈS SECRET <input type="checkbox"/>
TOP SECRET (SIGINT) TRÈS SECRET (SIGINT) <input type="checkbox"/>		TOP SECRET (SIGINT) TRÈS SECRET (SIGINT) <input type="checkbox"/>



**PART A (continued) / PARTIE A (suite)**

8. Will the supplier require access to PROTECTED and/or CLASSIFIED COMSEC information or assets?  
Le fournisseur aura-t-il accès à des renseignements ou à des biens COMSEC désignés PROTÉGÉS et/ou CLASSIFIÉS?  No / Non  Yes / Oui  
If Yes, indicate the level of sensitivity:  
Dans l'affirmative, indiquer le niveau de sensibilité :
9. Will the supplier require access to extremely sensitive INFOSEC information or assets?  
Le fournisseur aura-t-il accès à des renseignements ou à des biens INFOSEC de nature extrêmement délicate?  No / Non  Yes / Oui
- Short Title(s) of material / Titre(s) abrégé(s) du matériel :  
Document Number / Numéro du document :

**PART B - PERSONNEL (SUPPLIER) / PARTIE B - PERSONNEL (FOURNISSEUR)**

10. a) Personnel security screening level required / Niveau de contrôle de la sécurité du personnel requis
- |  |   |   |  |
|--|---|---|--|
| <input type="checkbox"/> RELIABILITY STATUS<br>COTE DE FIABILITÉ   | <input type="checkbox"/> CONFIDENTIAL<br>CONFIDENTIEL           | <input type="checkbox"/> SECRET<br>SECRET           | <input type="checkbox"/> TOP SECRET<br>TRÈS SECRET               |
| <input type="checkbox"/> TOP SECRET-SIGINT<br>TRÈS SECRET - SIGINT | <input type="checkbox"/> NATO CONFIDENTIAL<br>NATO CONFIDENTIEL | <input type="checkbox"/> NATO SECRET<br>NATO SECRET | <input type="checkbox"/> COSMIC TOP SECRET<br>COSMIC TRÈS SECRET |
| <input type="checkbox"/> SITE ACCESS<br>ACCÈS AUX EMPLACEMENTS     |   |   |  |
- Special comments:  
Commentaires spéciaux : Contractor will be escorted at all times by CRA staff when on CRA premises: NO SECURITY REQUIREMENTS.
- NOTE: If multiple levels of screening are identified, a Security Classification Guide must be provided.  
REMARQUE : Si plusieurs niveaux de contrôle de sécurité sont requis, un guide de classification de la sécurité doit être fourni.

10. b) May unscreened personnel be used for portions of the work?  
Du personnel sans autorisation sécuritaire peut-il se voir confier des parties du travail?  No / Non  Yes / Oui  
If Yes, will unscreened personnel be escorted?  
Dans l'affirmative, le personnel en question sera-t-il escorté?  No / Non  Yes / Oui

**PART C - SAFEGUARDS (SUPPLIER) / PARTIE C - MESURES DE PROTECTION (FOURNISSEUR)**

- INFORMATION / ASSETS / RENSEIGNEMENTS / BIENS**
11. a) Will the supplier be required to receive and store PROTECTED and/or CLASSIFIED information or assets on its site or premises?  
Le fournisseur sera-t-il tenu de recevoir et d'entreposer sur place des renseignements ou des biens PROTÉGÉS et/ou CLASSIFIÉS?  No / Non  Yes / Oui
11. b) Will the supplier be required to safeguard COMSEC information or assets?  
Le fournisseur sera-t-il tenu de protéger des renseignements ou des biens COMSEC?  No / Non  Yes / Oui

- PRODUCTION**
11. c) Will the production (manufacture, and/or repair and/or modification) of PROTECTED and/or CLASSIFIED material or equipment occur at the supplier's site or premises?  
Les installations du fournisseur serviront-elles à la production (fabrication et/ou réparation et/ou modification) de matériel PROTÉGÉ et/ou CLASSIFIÉ?  No / Non  Yes / Oui

- INFORMATION TECHNOLOGY (IT) MEDIA / SUPPORT RELATIF À LA TECHNOLOGIE DE L'INFORMATION (TI)**
11. d) Will the supplier be required to use its IT systems to electronically process, produce or store PROTECTED and/or CLASSIFIED information or data?  
Le fournisseur sera-t-il tenu d'utiliser ses propres systèmes informatiques pour traiter, produire ou stocker électroniquement des renseignements ou des données PROTÉGÉS et/ou CLASSIFIÉS?  No / Non  Yes / Oui
11. e) Will there be an electronic link between the supplier's IT systems and the government department or agency?  
Disposera-t-on d'un lien électronique entre le système informatique du fournisseur et celui du ministère ou de l'agence gouvernementale?  No / Non  Yes / Oui



Contract Number / Numéro du contrat

Security Classification / Classification de sécurité

**PART C - (continued) / PARTIE C - (suite)**

For users completing the form **manually** use the summary chart below to indicate the category(ies) and level(s) of safeguarding required at the supplier's site(s) or premises.

Les utilisateurs qui remplissent le formulaire **manuellement** doivent utiliser le tableau récapitulatif ci-dessous pour indiquer, pour chaque catégorie, les niveaux de sauvegarde requis aux installations du fournisseur.

For users completing the form **online** (via the Internet), the summary chart is automatically populated by your responses to previous questions.

Dans le cas des utilisateurs qui remplissent le formulaire **en ligne** (par Internet), les réponses aux questions précédentes sont automatiquement saisies dans le tableau récapitulatif.

**SUMMARY CHART / TABLEAU RÉCAPITULATIF**

Category / Catégorie	PROTECTED / PROTÉGÉ			CLASSIFIED / CLASSIFIÉ			NATO				COMSEC							
	A	B	C	CONFIDENTIAL / CONFIDENTIEL	SECRET	TOP SECRET / TRÈS SECRET	NATO RESTRICTED / NATO DIFFUSION RESTREINTE	NATO CONFIDENTIAL / NATO CONFIDENTIEL	NATO SECRET	COSMIC TOP SECRET / COSMIC TRÈS SECRET	PROTECTED / PROTÉGÉ			CONFIDENTIAL	SECRET	TOP SECRET / TRÈS SECRET		
											A	B	C					
Information / Assets / Renseignements / Biens	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Production	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IT Media / Support TI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IT Link / Lien électronique	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

12. a) Is the description of the work contained within this SRCL PROTECTED and/or CLASSIFIED? / La description du travail visé par la présente LVERS est-elle de nature PROTÉGÉE et/ou CLASSIFIÉE?  No / Non  Yes / Oui

If Yes, classify this form by annotating the top and bottom in the area entitled "Security Classification". / Dans l'affirmative, classifiez le présent formulaire en indiquant le niveau de sécurité dans la case intitulée « Classification de sécurité » au haut et au bas du formulaire.

12. b) Will the documentation attached to this SRCL be PROTECTED and/or CLASSIFIED? / La documentation associée à la présente LVERS sera-t-elle PROTÉGÉE et/ou CLASSIFIÉE?  No / Non  Yes / Oui

If Yes, classify this form by annotating the top and bottom in the area entitled "Security Classification" and indicate with attachments (e.g. SECRET with Attachments). / Dans l'affirmative, classifiez le présent formulaire en indiquant le niveau de sécurité dans la case intitulée « Classification de sécurité » au haut et au bas du formulaire et indiquer qu'il y a des pièces jointes (p. ex. SECRET avec des pièces jointes).