



RETURN BIDS TO:

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**Bid Receiving - PWGSC / Réception des soumissions
- TPSGC**

**11 Laurier St. / 11, rue Laurier
Place du Portage, Phase III
Core 0B2 / Noyau 0B2
Gatineau, Québec K1A 0S5
Bid Fax: (819) 997-9776**

Revision to a Request for a Standing Offer

Révision à une demande d'offre à commandes

Regional Individual Standing Offer (RISO)

Offre à commandes individuelle régionale (OCIR)

The referenced document is hereby revised; unless otherwise indicated, all other terms and conditions of the Offer remain the same.

Ce document est par la présente révisé; sauf indication contraire, les modalités de l'offre demeurent les mêmes.

Comments - Commentaires

Vendor/Firm Name and Address

**Raison sociale et adresse du
fournisseur/de l'entrepreneur**

Issuing Office - Bureau de distribution

Fuel & Construction Products Division
11 Laurier St./11, rue Laurier
7A2, Place du Portage, Phase III
Gatineau, Québec K1A 0S5

Title - Sujet Aviation Fuel & Ground Handling	
Solicitation No. - N° de l'invitation W3373-15B001/A	Date 2016-08-03
Client Reference No. - N° de référence du client W3373-15B001	Amendment No. - N° modif. 003
File No. - N° de dossier hl659.W3373-15B001	CCC No./N° CCC - FMS No./N° VME
GETS Reference No. - N° de référence de SEAG PW-\$\$HL-659-71194	
Date of Original Request for Standing Offer Date de la demande de l'offre à commandes originale	
2016-06-30	
Solicitation Closes - L'invitation prend fin at - à 02:00 PM on - le 2016-08-30	
Time Zone Fuseau horaire Eastern Daylight Saving Time EDT	
Address Enquiries to: - Adresser toutes questions à: Van Tassel, Stella	Buyer Id - Id de l'acheteur hl659
Telephone No. - N° de téléphone (873) 469-3346 ()	FAX No. - N° de FAX () -
Delivery Required - Livraison exigée	
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction:	
Security - Sécurité This revision does not change the security requirements of the Offer. Cette révision ne change pas les besoins en matière de sécurité de la présente offre.	

Instructions: See Herein

Instructions: Voir aux présentes

Acknowledgement copy required	Yes - Oui	No - Non
Accusé de réception requis	<input type="checkbox"/>	<input type="checkbox"/>
The Offeror hereby acknowledges this revision to its Offer. Le proposant constate, par la présente, cette révision à son offre.		
Signature	Date	
Name and title of person authorized to sign on behalf of offeror. (type or print) Nom et titre de la personne autorisée à signer au nom du proposant. (taper ou écrire en caractères d'imprimerie)		
For the Minister - Pour le Ministre		

Amendment number 003 to Request for Standing Offer (RFSO) W3373-15B001/A which closes August 15, 2016 at 2:00 p.m. is raised to:

- a) Extend the bid closing date to **August 30, 2016** at 2:00 p.m.; and
- b) Provide answers to questions submitted by bidders.

Q1. The documents referred to in Annex E for each country appear to relate to Canadian based work by companies from those countries, but NOT VICE VERSA as it should be? Please clarify.

Reference Category – Tax – Annex E

A1. Yes, the documents listed in the “Authority” column refer to the legal mechanisms under which the military organizations of the listed countries are exempted from Canadian commodity taxes (e.g. value added tax, fuel). The Department of National Defence (DND) does not have a list of the equivalent legal mechanisms for each country under which DND/Canadian Armed Forces (CAF) are reciprocally exempt from the commodity taxes imposed by each of the countries listed. Depending on the country where fuel is provided, DND/CAF will either be exempt at the point-of-sale, or by way of claim and refund based on proof of payment. In conjunction with Page 10, Clause 3.3.7, DND expects that the fuel provider will comply with the commodity tax legislation in the country in which DND/CAF are provided fuel in order to either: 1) exempt DND/CAF at the point-of-sale (preferable); or, 2) provide DND with assistance in claiming a refund of taxes payable by DND/CAF, such as by providing all required documentation to prove that refundable tax was paid.

Q2. There are some countries listed where we do not have VAT registrations with any of our affiliates. When we provide a service or fueling, does the DND require that we register, even if exempt, as we may have to charge VAT?

Reference Category – Tax – Annex E, Page 10, clause 3.3.7 and page 24 clause 5

A2. Depending on the country where fuel is provided, the Department of National Defence (DND)/Canadian Armed Forces (CAF) will either be exempt from commodity taxes (e.g. value added tax, fuel tax) at the point-of-sale, or by way of claim and refund based on proof of payment. With respect to Page 10, Clause 3.3.7, DND expects that the fuel provider will comply with the commodity tax legislation in the country in which DND/CAF are provided fuel, including registering as necessary, in order to either: 1) exempt DND/CAF at the point-of-sale (preferable); or, 2) provide DND with assistance in claiming a refund of taxes payable by DND/CAF, such as by providing all required documentation to prove that refundable tax was paid.

Q3. In some countries (e.g. Germany, Cyprus, Italy) Military aircraft are not exempt from VAT charges. In case VAT will be charged, are we able to recharge it to RCAF (on top of the base price)?

Reference Category – Tax – Annex E, Page 10, clause 3.3.7 and page 24 clause 5

A3. Yes, the Contractor will be able to charge DND/RCAF for the VAT paid in countries for which Canada is not exempt. The Contractor must detail the VAT separately on all invoices.

All other terms and conditions of the Request for Standing Offer remain unchanged.