



**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

<b>Title - Sujet</b> Aviation Fuel & Ground Handling		
<b>Solicitation No. - N° de l'invitation</b> W3373-15B001/A		<b>Date</b> 2016-08-03
<b>Client Reference No. - N° de référence du client</b> W3373-15B001		<b>Amendment No. - N° modif.</b> 003
<b>File No. - N° de dossier</b> hl659.W3373-15B001	<b>CCC No./N° CCC - FMS No./N° VME</b>	
<b>GETS Reference No. - N° de référence de SEAG</b> PW-\$\$HL-659-71194		
<b>Date of Original Request for Standing Offer</b> Date de la demande de l'offre à commandes originale		2016-06-30
<b>Solicitation Closes - L'invitation prend fin</b> <b>at - à 02:00 PM</b> <b>on - le 2016-08-30</b>		<b>Time Zone</b> <b>Fuseau horaire</b> Eastern Daylight Saving Time EDT
<b>Address Enquiries to: - Adresser toutes questions à:</b> Van Tassel, Stella		<b>Buyer Id - Id de l'acheteur</b> hl659
<b>Telephone No. - N° de téléphone</b> (873) 469-3346 ( )		<b>FAX No. - N° de FAX</b> ( ) -
<b>Delivery Required - Livraison exigée</b>		
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b>		
<b>Security - Sécurité</b> 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

<b>Acknowledgement copy required</b> <b>Accusé de réception requis</b>	<b>Yes - Oui</b> <input type="checkbox"/>	<b>No - Non</b> <input type="checkbox"/>
<b>The Offeror hereby acknowledges this revision to its Offer.</b> <b>Le proposant constate, par la présente, cette révision à son offre.</b>		
<b>Signature</b>	<b>Date</b>	
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)		
<b>For the Minister - Pour le Ministre</b>		

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.**