\*\* Dear partners!

The United Nations Office in Ukraine would like to inform you that the purchase of goods and services announced in the tender will be carried out within the project of international technical assistance.

According to the provisions of the Tax Code of Ukraine (paragraph 197.11), an exemption from VAT is provided for operations that are financed through material and technical assistance.

The procedure for obtaining the right to exemption from taxation for operations that are made within international technical assistance projects is regulated by the Decree of the Cabinet of Ministers of Ukraine No.153 dated February 15, 2002.

According to this procedure, the price of the contract is determined "without VAT" and the tax invoice is drawn up in accordance with paragraph 2 of Order No. 1307. In the left part of this invoice, the corresponding mark "X" should be made and the type of reason 12 should be indicated. At the same time in the column "Recipient” (buyer) the name of the legal entity (UN Office in Ukraine) should be indicated, and in the column "Individual tax number of the beneficiary” (buyer) should be indicated conventional TIN (taxpayer reg. No.) "200000000000".

Based on the above stated, we request that you prepare your bid proposals / invoices for payment without VAT taking into account the provisions of the Ukrainian legislation stated in the above-mentioned normative acts.

If you have any additional questions, please contact the offices of the State Fiscal Service of Ukraine at the place of registration of your company for additional advice within the Article 52 of the Tax Code of Ukraine.

\*\* Уважаемые партнеры!

Представительство ООН в Украине информирует Вас, что приобретение товаров и услуг объявленных в тендере 416-2021-UNDP-UKR-RFP-BMO производится в рамках выполнения проекта международной технической помощи. Согласно положений Налогового Кодекса Украины (п. 197.11) предусмотрено освобождение от налогообложения НДС операций, которые финансируются за счет материально-технической помощи.

Порядок получения права на освобождение от налогообложения операций, которые производятся в рамках проектов международной технической помощи регламентируется постановлением Кабинета Министров Украины от 15 февраля 2002 года №153. В случае наличия права на применение этой НДСной льготы на дату получения аванса от ПРООН вы должны составить и зарегистрировать в ЕРНН налоговую накладную (далее — НН), которая заполняется следующим образом:

• в графе «Складена на операції, звільнені від оподаткування» верхней левой части делается пометка «Без ПДВ»;

• в раздел А табличной части НН (строки I - X) вносятся обобщающие данные по операциям, на которые складывается такая НН, а именно: в строке I указывается общая сумма средств, подлежащих уплате с учетом НДС; в строке IX — общий объем поставки товаров/услуг. Строки II - VIII раздела А не заполняются;

• в графе 2 раздела В указывается номенклатура услуг поставщика (продавца);

• в графа 3.3 раздела В — код услуги согласно ГКПУ. Графа 3.3 заполняются на всех этапах поставки услуг;

• в графе 4 и 5 — единица измерения услуг;

• в графе 6 — количество (объем) поставки услуг;

• в графе 7 — цена поставки единицы услуги без учета НДС;

• в графе 8 — указывается код ставки НДС 903;

• в графе 9 — код льготы согласно Справочнику других налоговых льгот налоговых льгот, утвержденному ГФС по состоянию на дату составления НН — «14060523»;

• в графе 10 — объем поставки без учета НДС (сумма аванса). Детально — в материалах «Налоговая накладная – 2017: порядок заполнения» и «Новая налоговая накладная в образцах».

Что касается налогового кредита с НДС по покупкам материалов для выполнения соответствующих строительных работ, то здесь правила его компенсации, предусмотренные п. 198.5 НКУ, не действуют. Ведь согласно п. 198.5 НКУ на операции по поставке товаров и услуг, освобождение от налогообложения НДС которых предусмотрено п. 197.11 НКУ, правила начисления налоговых обязательств не распространяются.

Это значит, что в ходе использования материалов, которые покупались с НДС, для выполнения данных работ налоговый кредит компенсировать не нужно, соответственно не нужно и начислять для этого налоговые обязательства.

Исходя из вышесказанного, просим Вас формировать Ваши тендерные заявки/счета на оплату без НДС учитывая положения украинского законодательства, изложенного в перечисленных нормативных актах.

В случае возникновения дополнительных вопросов просим Вас обращаться в отделения Государственной Фискальной Службы Украины по месту регистрации Вашего предприятия для получения дополнительной консультации в рамках статьи 52 Налогового Кодекса Украины.

**Annex 2**

**FORM FOR SUBMITTING SERVICE PROVIDER’S PROPOSAL[[1]](#footnote-1)**

***(This Form must be submitted only using the Service Provider’s Official Letterhead/Stationery[[2]](#footnote-2))***

[insert: *Location]*.

[insert: *Date]*

To: [*insert: Name and Address of UNDP focal point]*

Dear Sir/Madam:

We, the undersigned, hereby offer to render the following services to UNDP in conformity with the requirements defined in the **416-2021-UNDP-UKR-RFP-BMO** dated 4/15/2021, and all of its attachments, as well as the provisions of the UNDP General Contract Terms and Conditions:

1. **Qualifications of the Service Provider**

|  |  |
| --- | --- |
| **BRIEF COMPANY PROFILE**  The Service Provider must describe and explain how and why they are the best entity that can deliver the requirements of UNDP by indicating the following: | |
| Full registration name |  |
| Year of foundation |  |
| Legal status | If Consortium, please provide written confirmation from each member |
| Legal address |  |
| Actual address |  |
| Bank information |  |
| VAT payer status |  |
| Contact person name |  |
| Contact person email |  |
| Contact person phone |  |
| Company/Organization’s core activities |  |
| Profile – describing the nature of business, field of expertise, licenses, certifications, accreditations (If any); | Please indicate here |
| Business Licenses – Registration Papers, Tax Payment Certification, etc | EDRPOU, ID tax number  Copies of State registration and Tax registration should be attached |
| Certificates and Accreditation | Please indicate here applicable including Quality Certificates, Patent Registrations, Environmental Sustainability Certificates, etc. |
| Please provide contact details of at least 2 previous partners for reference | Please attach the signed reference letters *if any.*  At least two recommendations from previous clients with clear indication of the service provided, relevant to the nature of the current tender; |
| Company is not in the UN Security Council 1267/1989 List, UN Procurement Division List or Other UN Ineligibility List. | Yes/No (Please choose) |
| Other relevant information |  |

1. **Proposed Methodology for the Completion of Services**

|  |
| --- |
| *The Service Provider must describe how it will address/deliver the demands of the RFP; providing a detailed description of the essential performance characteristics, reporting conditions and quality assurance mechanisms that will be put in place, while demonstrating that the proposed methodology, and expected deliverables, implementation schedule for each deliverable/output will be appropriate to the local conditions and context of the work.*  ***Must include:***   1. ***A detailed description of approach to the assignment: 1) concepts to be used in the training plan for the in-person and remote training with focus on practical application of knowledge and skills in BMO’s daily work, particular courses in each module, and a summary of each course; 2) concepts for coaching to be provided by the Contractor’s consultants in drafting of the strategic development plan and implementation of at least one internal project of organizational development in each BMO (10 pages max);*** 2. ***A proposed working plan (incl.schedule) with a list of key events (3 pages max)*** |

1. **Qualifications of Key Personnel**

***If required by the RFP, the Service Provider must provide:***

***а) Names and qualifications of the key personnel that will perform the services; description of roles of key personnel (Team Leader, Experts);***

***b) CVs demonstrating qualifications, experience and language skills of project team as well as contact details for referees;***

***с) Written confirmation from each team member that they are available for the entire duration of the contract.***

**Financial Proposal**

The tenderer shall submit the Financial proposal in an envelope separate from the rest of the tender as instructed in the Instructions to tenderer

The Financial proposal shall contained a detailed cost breakdown with separate figures for each functional group or category.

Any reimbursable expense, such as travel or petty cash, shall be listed separately.

Should the Supplier require use of any equipment, the cost breakdown shall provide both options for purchase or rent of such equipment. UNDP reserves the right of either renting the equipment or purchasing it through the Supplier.

The form of the proposal provided below is only for guidance in preparation of the Financial proposal. Some of the expenses listed in the form are neither required, nor applicable, but are only provided herein for reference purpose.

Taking into account that purchase of services will be carried out within the project of international technical assistance, price offers/invoices for payment must be presented without VAT.

**A. Cost Breakdown per Deliverables\***

The key steps and a description of the results that must be obtained in the specified time frames are listed below.

The contractor is invited to assess the complexity of work on the implementation by each of these stages, and to offer the customer the preferred percentage of the total proposed value of the agreement.

|  |  |  |  |
| --- | --- | --- | --- |
| № | Deliverables as listed in the ToR | Percentage of Total Price (share of payment) | Amount, currency, excluding VAT |
|  | A schedule for the development of organisational capacity of selected BMOs |  |  |
|  | A training plan with a detailed description of courses for the first 3 modules |  |  |
|  | Conduct a separate ToT for the BMOs’ leaders (a ‘zero’ one-day module prior to start of the main training for 30 leaders of the BMOs) |  |  |
|  | The first interim work progress report |  |  |
|  | The first stage of the training (1-3 modules for the BMOs’ leaders and professionals) and coaching |  |  |
|  | An on-line conference / information event to mark the start of the training process |  |  |
|  | A training plan with a detailed description of courses for the modules 4-6 |  |  |
|  | The second interim work progress report |  |  |
|  | The second stage of the training (4-6 modules for the BMOs’ leaders and professionals) and coaching |  |  |
|  | A training plan with a detailed description of courses for the modules 7-9 |  |  |
|  | The third interim work progress report |  |  |
|  | The third stage of the training (4-6 modules for the BMOs’ leaders and professionals) and coaching |  |  |
|  | The development of a series of 3 manuals for public distribution |  |  |
|  | Guidelines for universities and business schools in Ukraine |  |  |
|  | An on-line conference/information event to present lessons learnt from the training of the BMOs’ leaders |  |  |
|  | The final report |  |  |
|  | Total, currency, excluding VAT | 100% |  |

*Deletions or changes in this form are not allowed. Any deletions or changes may lead to the rejection of the tender*

*\*This shall be the basis of the payment tranches*

**B. Cost Breakdown by Cost Component:**

The tenderers shall submit a cost breakdown for expenses specified above for each subtotal using the form provided below. UNDP will use the cost breakdown to assess the credibility of prices and for price estimates should both party agree on adding extra deliverables to the original scope of services.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Activity / Costs | Unit | Quantity | Unit price | Amount, currency,  without VAT |
| 1 | **Personnel** |  |  |  |  |
| 1.1 | *Team leader* | month | 12 |  |  |
| 1.2 | *Training developer* | month |  |  |  |
| 1.3 | *Coordinator 1* | month |  |  |  |
| 1.4 | *Coordinator 2* | month |  |  |  |
| 1.5 | *Coordinator 3* | month |  |  |  |
| 1.6 | *Others (specify as necessary)* |  |  |  |  |
| 2 | **Training process** |  |  |  |  |
| 2.1 | *In-person training of 30 BMOs’ leaders on Contractor’s appropriately equipped premises (9 modules, two days per months, 7 hours of classes per day and one hour of moderated discussion, webcasting of at least 30% of the training content online)* | 1 day | 18 |  |  |
| 2.2 | *In-person training of BMOs’ professionals on Contractor’s appropriately equipped premises (5 sub-modules, each 1 day long, including 7 hours of classes and one hour of moderated discussion, webcasting of at least 30% of the training content online)* | 1 day | 5 |  |  |
| 2.3 | *Direct variable costs per 1 participant – BMO’s leader (personal training materials, notebooks, stationary, etc.)* | per 1 person | 30 |  |  |
| 2.4 | *Direct variable costs per 1 participant – BMO’s professional (personal training materials, notebooks, stationary, etc.) per 1 person* | per 1 person | 135 |  |  |
| 2.5 | *Remote meetings with speakers (group webinars – at least twice a month, each 1.5 hour long with an open cast on social networks)* | 1 event | 18 |  |  |
| 2.6 | *An online round table with leaders of international BMOs* | 1 event | 3 |  |  |
| **3** | **Coaching in development of BMO organisational capacity** |  |  |  |  |
| 3.1 | Support to BMO by a personal coach on drafting of a new strategy during training | 1 BMO | 27 |  |  |
| 3.2 | An off-site strategic session | 1 event | 27 |  |  |
| 3.3 | *Travel expenses by a consultant (travel and lodging)* | 1 travel |  |  |  |
| **4** | **A development of a series of manuals– booklets for public distribution. The volume of each booklet is about 4 author's sheets (160,000 printed characters).** | 1 original –draft booklet | 3 |  |  |
| **5** | **A development of guidelines for universities and business schools in Ukraine on how to teach BMOs’ leaders. The volume of the booklet is about 2 author's sheets.** | 1 original –draft booklet | 1 |  |  |
| 6 | Other expenses (to be specified) |  |  |  |  |
|  | TOTAL, currency, without VAT | | | |  |

*[Name and Signature of the Service Provider’s Authorized Person]*

*[Designation]*

*[Date]*

1. *This serves as a guide to the Service Provider in preparing the Proposal.*  [↑](#footnote-ref-1)
2. *Official Letterhead/Stationery must indicate contact details – addresses, email, phone and fax numbers – for verification purposes*  [↑](#footnote-ref-2)