Public-Private Partnership (PPP) Authority

Office Order No. 16-001

Instructions for Issuance of

PPP Authority Certificates for VAT Exemptions

Issued pursuant to PPP Act 2015, Chapter II, Article 9 (1) (a), 9 (1) (b) and Article 17

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Issued pursuant to PPP Act 2015, Chapter II, Article 9 (1) (a), 9 (1) (b) and Article 17

Memo: ______________________ **Date:** __________

1. **VAT Exemption for PPP Projects:**

This Office Order No. 16-001 is issued by the PPP Authority to clearly set forth the requirements a Private Partner or Project Company implementing a PPP project must follow in order to receive a PPP Authority Certificate for VAT exemption.

On 16 February 2016, the National Board of Revenue (NBR), in consideration of the greater national interest, under the power provided in Sub-section (2) of Section 14 of Value Added Tax Act, 1991 (Act No 22 of 1991) issued Special Order No. 05/Mushok/2016, attached as Appendix 1, exempting from VAT four types of services in relation to Public-Private Partnerships (PPP) projects. These include, and are collectively referred to as "Eligible Services":

A. 'Construction Firm' (service code 5004.00);
B. 'Consultancy Firm & Supervisory Firm' (service code S032.00);
C. 'Supplier' (except petroleum products) (service code S037.00); and
D. 'Legal Consultant' (service code 5045.00)

For additional information about NBR's service codes and NBR's VAT procedures, please refer to the NBR website, http://www.nbr.gov.bd/. Copies of these documents are attached for information. However, it is advised to check with NBR for the latest version of the documents.

Further to NBR Special Order No. 05/Mushok/2016, the PPP Authority, pursuant to the powers vested in it under the PPP Act 2015, Chapter II, Article 9 (1) (a) and 9 (1) (b) and Article 17, hereby adopts Office Order No. 16-001 concerning "Instruction for Issuance of PPP Authority Certificates for VAT Exemptions." Any capitalized 'term in this Office Order shall have the meaning provided in the Bangladesh Public Private Partnership Act 2015 and the Procurement Guideline for PPP Projects 2016.

2. **Applicants Responsibilities for VAT Exemption:**

A, The Private Partner or the Project Company implementing a PPP project may apply for a VAT exemption following the provisions of this Office Order;

B. The Private Partner or the Project Company must submit an Application Letter (see pro-forma form set out in Appendix 2) to the designated PPP Authority VAT Officer, with a copy to the Contracting Authority, to request a Certificate and providing the following information:

i. Project Company's Name and Address,
ii. Project Company's VAT registration number,

iii. Name of the approved PPP project,

iv. Details of the PPP project activities, and

v. Tenure of the PPP project.

C. The Private Partner must attach to the Application Letter:

i. a copy of the contract or sales invoice that the Private Partner or Project Company entered into with a subcontractor or other entity providing the Eligible Services for VAT Exemption under NBR Special Order No. 05/Mushok/2016; or

ii. a statement of confirmation that the service is an Eligible Service, as specified in NBR Special Order No. 05/Mushok/2016 and the requested service is required for the delivery of the PPP project.

If a copy of a contract or sales invoice is not available the Private Partner or Project Company should contact the PPP Authority and clarify the submission of an alternative acceptable document.

3. PPP Authority Review of Private Party's Application Letter:

A. Within fifteen (15) working days from receipt of the Private Partner or Project Company's Application Letter and the documentation detailed in Section 2B and 2C above or (if applicable) the receipt of clarified or additional information in relation to the Application, the designated PPP Authority VAT Officer shall:

i. Issue a Certificate of VAT exemption, with a copy to the Contracting Authority, Line Ministry and the NBR; or

ii. Reject the Application and state the reason(s) for said rejection; or

iii. Request the Private Partner or Project Company to clarify or provide additional information to support its Application.

B. On receipt of the Application, the designated PPP Authority VAT Officer shall review the Private Partner or Project Company's Application and supporting documents to ensure that the Eligible Services form a part of the Project.

C. In carrying out is responsibilities, the PPP Authority VAT Officer may request the services and advice from the Independent Panel, legal counsel, or other person or firm.

Signed: ______________________________

CEO, Public-Private Partnership (PPP) Authority

Date: ______________________________

Appendix 1

গণপ্রজাতন্ত্রী বাংলাদেশ wm
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CO 0<a feifef প্রতিষ্ঠানসমূহের WVfefflw ma wrafl xnw! t«jOT Rfetf SRI w? W! |

Ct) "1H « ®t I EJYRtD" CWI toifl *ttWi 'StflflIRif? W R1, W £WTt 'S W'3 W মূসক বলে বুঝে Mlfe W গ্রহণকারী কর্তৃক প্রদেয় মূসক। ইহা উৎসে 3K& *HII 1'5; HK-5 «R> fete WJ w?I •

■(Wif? :fei W"tilf ' <-af few ofWra CFfMfr) ®ir® crsra'-nstfe* few ;w? 1w?, w Wi- h(apto W «H;t w হবে না i Wl, C? CT?! WPmB 5 few rafefe Wf ! W3 'fl, <spn উক্ত মূসক দাখিলপত্রের : A নং ক্রমিকে প্রদর্শন করে COT W?H i .

(») chiral ws w fe 5 মূল্যের চেয়ে টেন্ডার মূল্য =r 0 1 < 13 wn- 'S CW? Wfi এবং অনুমোদিত/টেন্ডার W Mra ■'tjW'W Wfl ftjfR «wa j c&wg j r? ww (yr -i5) উল্লিখিত মূসকসহ মূল্য 'Stffeg w W I U|WJ3J অনুচ্ছেদ না -«C0 CTtWR YR W.'S Wi HIi

O) tfjisft WW sq lfe 5 Swt WCT উৎসে মূসক কর্তন নিয়ে Sifeiwi সৃষ্টি SRI 4WTO! C&'SR,m>R R1feP! RWIL4R SWCT -« «tfe উপাদানের ftnBr® y® wwiw? w® sR4<£R sdW twrcw 'rawps y 5 কর্তন সংক্রান্ত fewfefi «wt wx> 1

■ ov 1 snWfl W csrc t Rwrai w i hwW A 0 S ® ** Rtli?ra, ২০১১ . wn s5fee Rt wt 1 Yff ww< w feww, urs feq w <i wj W8ROT■'flt•wrt w® spst sasril

আদেশক্রমে wr cw swsiw,

(CTtl WiWJ C JPR.)
w Rfe (yr- M®)

Appendix 3

Date: ____ __

Application Letter

This Application Letter is submitted on the ___ day of _____ 201x to the designated PPP Authority VAT Officer to request a Certificate be issued for VAT exemption:

Name of Project Company: - ___________________________

Address of Project Company: _____________________ ______

VAT Registration No. of Project Company: ____________________________

Project Name: _____________________________

Project Activities: (insert additional lines as required)

____

____

Project Tenure: _______ Years from (month/year) to (month/year)

A, The Private Partner or Project Company has entered into the PPP Contract dated ____________________, with _________________, the Contracting Authority;

B. Attached to this Application Letter are the following documents:

i. a copy of the contract/sales invoice/others (please specify) the Private Partner or Project Company entered into with a subcontractor or other entity providing Eligible Service under NBR Special Order No. 05/Mushok/2016; or

ii. a statement.of confirmation that the service is a Eligible Service, as specified in NBR Special Order No. 05/Mushok/2016 and the requested service is required for the delivery of the PPP Project.

Signed : _______, ______ __ ______________

Name: ___________ _____ _______ ____

Designation: _______ __________________________

Cc: (Insert details of the head of the Contracting Authority)

CONTRACTING AUTHORITY
■ CERTIFICATE

Date: ___________________

This Certificate is issued this ___ day of _____ 201x by the Contracting Authority and confirms:

Name of Private Party: ____________________________

Address: ______________________________

VAT Registration No: ______________________

Project: ______________________

Project Activities: ____

____

Project Tenure: __________________________________ ____________________

A. The Private Party has entered into PPP Contract No. _________________, dated _____________________ with _________________, the Contracting Authority/Implementing Agency;

B. The Private Party's service is a qualifying service as stipulated in NBR Special Order No. 05/Mushok/2016;

C. The Private Party's service was included in its Financial Proposal submitted during the competitive selection process, to demonstrate the qualifying service was included therein;

D. The Private Party Partner submitted an Application Letter to the Contracting Authority;

E. The Contracting Authority hereby approves the Application Letter, and issues this Certificate which was submitted to the PPP Authority on the above date, together with:
   i. a copy of the PPP Contract the Private Partner entered into with the Contracting Authority; and
   ii. a copy of the Private Party's Financial Proposal, submitted during the competitive selection process, to demonstrate the qualifying service was included therein, and that the service was connected to the above referenced PPP Project.

THEREFORE: Having met all the requirements of NBR Special Order No. 05/Mushok/2016, the Contracting Authority hereby approves the Application and submits same to the PPP Authority.

Signed: ______________________________

Contracting Agency

Cc: PPP Authority, Attention: Director General of Finance

Government of the People's Republic of Bangladesh

Public Private Partnership Authority

Prime Minister's Office

Ref:

CERTIFICATE

(Issued in reference to NBR Special Order No-05/Mushok/2016)

Name of Project Company:

Address:

VAT Reg. No:

Project Name:

Whereas:

A. The Private Partner or Project Company entered into PPP Contract dated ________ with ________________. a Contracting Authority for the contract period of._____ years from (month/year) to (month/year).

B. The Project Company submitted an Application Letter to the designated PPP Authority VAT Officer to request this Certificate for VAT exemption providing;

i. a copy of the contract/sales invoice/Other (please specify) of the Private Partner or Project Company with the subcontractor or other entity for providing an Eligible Service, as specified in NBR Special Order No. 05/Mushok/2016;

ii. a statement of confirmation that the service is a Eligible Service under NBR Special Order No. 05/Mushok/2016, and the requested service is required for the delivery of the PPP project.

THEREFORE:

Having met all the requirements of NBR Special Order No. 05/Mushok/2016, the Application for VAT Exemption is hereby confirmed and approved by the issuance of this Certificate.

Dated:

Signed: ________________

PPP Authority VAT Officer

Cc: Head, Contracting Authority

Chairman, National Board of Revenue

Office Copy, PPP Authority

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