

Forestry Commission
Silvan House
Finance and Accounting Services
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Edinburgh
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Ian Rae
Head of Finance Services

11 February 2015

Dear Sir or Madam

INVITATION TO TENDER (ITT) TO PROVIDE TAX COMPLIANCE ADVICE

REF NO: TAX ADVICE 2015

You are invited to submit a tender for the supply of the above to the Forestry Commission.

Please send your completed tender and any enquires about this invitation to Ian Rae. The contact details are shown above.

Send completed tenders as:

- three paper copies by post or hand delivered, and
- one copy on disk or USB type storage device in a read only format

Please note we do not accept fax or email copies.

Please mark the envelope with

“ITT for TAX ADVICE - Not to be opened until 18 March at 3pm”.

We must receive your completed tender by **18 March by 3pm**. We will keep tenders that we receive earlier and not open them until after the deadline. We reserve the right to not consider any tenders received after the deadline. Please be aware that we may copy your documents, but only for our own use.

Please send all enquiries in writing or by email, by the deadline stated in the tender timetable, quoting the contract reference number stated above. If we consider any question or request for clarification is relevant to all interested parties, we will circulate both the query and the response to all potential tenderers, although your identity will remain confidential.

This ITT is a modular document and you will only be supplied with the modules that are required to complete this tender. The document is made up of modules labelled A to D. (See table on Page 3 of this ITT)

All tenders will be evaluated objectively as detailed in the Evaluation Matrix within this ITT document.

You must follow these instructions:

- i. Any contract concluded as a result of this ITT shall be governed by English Law and the Forestry Commission's Standard Terms and Conditions of Contract for Consultancy Services, and any additional terms specified as attached to this ITT, will apply. Your terms will not apply.
- ii. You must accept our terms and conditions as follows: [Forestry Commission Standard Terms and Conditions](#) for Consultancy Services. We will discuss any issues you highlight before any award. If you wish to qualify our Terms and Conditions in any way, you must append a description of the requested changes to your tender. Note that this may invalidate your submission if the Forestry Commission is unable to accept these proposed changes.
- iii. Your tender and all accompanying documents are to be in English.
- iv. All prices must be in sterling and exclusive of VAT.
- v. Costs remain the responsibility of those submitting a tender.
- vi. We will not return any part of the documents forming your tender.
- vii. We reserve the right to cancel or withdraw from the process at any stage.
- viii. We do not undertake to accept the lowest priced tender, or part, or all of any tender.
- ix. All information supplied to you by us must be treated in confidence and not disclosed to third parties.
- x. All details of your tender, including prices and rates, must be valid for our acceptance for a period of 90 days.
- xi. Once we have awarded the contract, we will not accept any additional costs incurred which are not reflected in your tender.
- xii. Offering an inducement of any kind for obtaining this or any other contract with us will disqualify your tender and may constitute a criminal offence.
- xiii. You do not need to provide supporting documents, certificates, statements or policies with your tender unless specifically requested to do so. However, we may ask you for these later. You may also be asked to clarify your answers or provide more details.
- xiv. Your organisation will only be evaluated based on the information in your tender. Please do not send any information that is general company or promotional literature, as this will not form part of our evaluation. Any additional documents you provide must refer to a question within the ITT and be easily identifiable as the answer.
- xv. We have not asked for financial details in this document; however we reserve the right to carry out checks if we think it is necessary.

Yours faithfully

Ian Rae
Head of Finance Services

Modular ITT – Module A

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Version 09/13

1. ITT Composition

This ITT comprises of the following documents:

Module	Description	Action Required
A	Letter including Tender Instructions	For Information Only
	1. ITT Composition	For Information Only
	2. ITT Timetable and Associated Stages	For Information Only
	3. Statement of Requirements	For Information Only
	4. Evaluation Matrix	For Information Only
	5. Lots	Not Applicable
	6. Organisation Details	Complete & Return
	7a. Specific Gateway Questions	Complete & Return
	7b. Specific Award Questions	Complete & Return
	8. Pricing	Complete & Return
	9. Declaration	Complete & Return
B	References	Complete & Return
C	Financial Information	Not Used
D	Health & Safety	Not Used

Module A is the core document and will require to be completed and returned.

Only additional Modules marked 'Complete & Return' will require to be completed for this opportunity.

Any Modules marked 'Not Used' will not have been sent to you for completion.

2. ITT Timetable and Associated Stages

Set out below is the proposed procurement timetable. This is intended as a guide, and, while we do not intend to depart from the timetable, we reserve the right to do so.

Stages	Dates
Closing date for expressions of interest	Wednesday 4 March 2015
Closing date for Questions	Monday 9 March 2015
Tender Return Date and Time	Wednesday 18 March 2015 at 3pm
Expected Notification of Intent to Award	Wednesday 1 April 2015
End of Standstill Period	Wednesday 8 April 2015
Expected Start Date	Week commencing 20 April 2015

3. Statement of our Requirements

We shall award a contract for the provision of **Tax Compliance Advice** to the Forestry Commission (FC).

Our intention is to award this contract for a period of 1 year.

There will be an option to extend the contract by a further 1 year.

Any extension will be at our discretion and be based on our need to continue with the contract, budget availability and contract performance.

The total value of this contract over the entire period, including any extension options, will be up to £150,000 excluding VAT.

Contract Description

Background

The Forestry Commission is a statutory body and non-Ministerial Government Department. Under the Devolution Settlement, the Commission was designated a cross border public authority i.e. a GB-wide body delivering a devolved subject.

The FC exercises its powers and duties separately in England and Scotland and receives separate funding from the Westminster and Scottish Administrations.

The Commission is responsible for giving advice to, and implementing the separate and distinct forestry policies of the Secretary of State for Environment, Food and Rural Affairs and the Scottish Ministers. Forestry policy and strategy is decided and delivered on a country basis.

The Forestry Commission's mission is to protect and expand Britain's forests and woodlands and increase their value to society and the environment.

More information is available on our website at www.forestry.gov.uk

Structure of the FC

The Commission is a single legal entity but its governance arrangements and organisational structures reflect its unique cross-border role:

- Forestry Commission England (FCE)
- Forestry Commission Scotland (FCS)
- Forest Enterprise England (FEE)
- Forest Enterprise Scotland (FES)
- Forest Research (FR)
- Silvan House Central Services (SHCS)

The Forestry Commission in England and Scotland (FCE and FCS) carry out regulatory and grant support functions focused on private forestry. Staff give advice and information on forestry and provide grant aid to woodland owners to establish new woodlands and manage

existing woodlands.

Forest Enterprise England (FEE), Forest Enterprise Scotland (FES) and Forest Research (FR) are Executive Agencies. FEE and FES are designated as Public Bodies by the Office of National Statistics. The Enterprises are responsible for managing the public estate.

Forest Research is GB's principal organisation for forestry and tree related research.

Silvan House Central Services (SHCS) is based in Edinburgh and provides a range of shared support services across the FC (the Shared Services). These comprise Human Resources, Finance and Accounting Services, Information systems and Inventory, Forecasting and Operational Support. Central Services also includes Corporate and Forestry Support (CFS) which is responsible for the limited number of forestry functions that are not devolved. These include plant health and the development of forestry standards. CFS is also responsible for ensuring sound governance across the FC.

Additional Information

All staff are employees of the Forestry Commission and are employed under common terms and conditions of service. HR policies and procedures are also common to the organisation as are rates of pay and allowances, including travel expenses.

As a government department, the FC is registered for VAT under Section 41 of the VAT Act 1994. It has a single registration. It is covered by the Contracted Out Services regulations and these are particularly relevant in FCE, FCS, FR and Silvan House Central Services. This is because much of their activities are non-business for VAT.

All parts of the Forestry Commission are involved in sponsorships, grants and partnership working.

FEE and FES have significant income from business activities such as timber sales, visitor centres, car parking and sales of venison. They also have significant receipts from rents and other charges relating to land and buildings.

Shared Services support all other parts of the organisation. Specific services may be delivered to any combination of non-business and business activities. For example, the finance system is used across all parts of the FC. Systems and facilities for selling timber will only be used by FEE and FES. Administration systems for woodland grants are only used by FCE and FCE.

As a Government department the FC is exempt from Corporation Tax.

Statement of Requirements

HMRC is nearing the end of a Compliance audit on issues that impact on income tax. They are also part way through a separate VAT audit. An audit covering the Construction Industry Scheme is due to begin later in 2015. The VAT and CIS audits are the first such audits the FC has had.

Tax advice to the Commission is provided by an in-house team within the Finance shared service. The HMRC audits have generated significant additional work for the team and the Commission intends to supplement the team with support from external advisors. We therefore intend awarding a contract for advisors to provide us with ad hoc advice on interpreting tax legislation and enhancing compliance systems and procedures. Advice may be required on specific individual items/contracts or on broad topics e.g. travel, employment

status, research, land and buildings. The overwhelming majority of advice is expected to be about VAT issues.

Advisors must be suitably qualified and experienced in providing advice on Value Added Tax, Income Taxes and the Construction Industry Scheme. They should have a proven track record of supporting and working with clients through tax audits. Experience of applying the Contracted Out Services regulations, Partial Recovery of VAT, Use of Contracted Out Services Codes, Permissions, Self-Billing arrangements, Assets, Travel and Subsistence.

The successful advisors will be able to demonstrate significant knowledge, understanding and practical experience of:

- VAT rules and regulations, including agreement of a business/non-business/partial exemption special method with HMRC in respect of input tax recovery
- The Contracted out Services regulations
- VAT as it applies to transactions relating to buildings, education, land, and research
- VAT and income tax rules relating to travel costs
- Assisting clients to develop cost-effective policies and procedures, including data capture systems that comply with tax legislation
- Developing successful cases and arguments to support clients in any negotiations with HMRC.

Deliverables

There are a number of key deliverables under the contract:

- Provide accurate and timely, professional advice, support and guidance in relation to all queries.
- Advice to be supported by documented, well-reasoned and comprehensive analyses.
- Advice etc. to be provided to agreed timescales including, where appropriate, HMRC audit deadlines. Normally, responses shall be expected within 5 working days of a query being sent by the FC.
- Where issues of non-compliance are identified, the advisor shall propose potential solutions to ensure compliance.
- Provide or review, to agreed deadlines, updates to the FC's internal tax guidance documents. These are used by local staff to ensure compliance with tax requirements.
- If requested, provide, to agreed timescales, training material for relevant FC members of staff in respect of tax compliance.
- Document impacts of recommendations on FC record keeping and reporting. FC staff will provide information in order to help the advisors deliver this.
- When required, appropriate personnel from the advisors will meet with the FC's tax team based in Edinburgh or others to discuss tax or contract management issues. Video and telephone conferencing facilities are available.

Administration

The supplier will provide a Lead Partner/Manager who will have sufficient qualifications, knowledge and experience to ensure the quality of the advisor's advice on all tax issues.

It is likely that queries will cover a range of issues and that it may not be cost effective for the Lead to answer each query. Where other staff will provide support directly to the FC under this contract they must be appropriately qualified and experienced.

The Forestry Commission will appoint a project manager and lead administrator. The Advisor will work closely with these staff to ensure successful delivery of the contract requirements to the timescales set.

Advice will, wherever possible, be sought using a Technical Query template. The Query Template will be sequentially numbered for monitoring purposes. The advisor's invoices should refer to this number and provide a detailed analysis of the time spent by each grade of staff in dealing with the query, including costs.

Communication will primarily be by email but it may be necessary for the advisor to visit Silvan House in Edinburgh or a local office to help with background and understanding of the structure of the FC or to discuss particular issues in depth.

Note:

If we ask, you must provide documentary evidence establishing your eligibility to tender and your qualifications to fulfil the contract if we accept your quotation. This may be in the form of literature, drawings or samples.

You must include details of any areas where you will not be able to comply with these requirements. If your quotation does not meet these requirements we reserve the right to reject it completely.

4. Evaluation Matrix

Note – failure of any of the 'Pass/Fail' sections or modules will constitute an overall Fail of your bid.

Section/ Module	Title	Weighting	Agreed Marking Criteria
5	Lots	Not Applicable	Not Applicable
6	Organisation and Contact Details	<p>Mandatory</p> <p>Questions 6.10 & 6.11 – Pass/Fail</p> <p>Question 6.12 – Pass/Fail</p> <p>Question 6.13 – Pass/Fail</p>	<p>Completion of this Section is mandatory and is for our information purposes. We may confirm company identity and basic details with external bodies.</p> <p>You must have a Health & Safety policy' and must provide adequate levels of training as specified in the Statement of Requirements. If you do not have/provide these, you will fail this section.</p> <p>You must have the required levels of insurance requested at 6.12. If you do not have these, you must confirm that you will get them if successful, before the contract start date. If you cannot confirm this you will fail this section.</p> <p>You must either be able to answer 'no' to the question posed, or if answering 'yes' have provided an explanation which is acceptable to the Forestry Commission. If you answer 'yes' to the question and do not provide an explanation, or if the explanation you provide is deemed unacceptable, you will fail this section.</p>
7a	<p><u>Specific Gateway Questions</u></p> <p>Experience and Qualifications of Team</p>	Pass/Fail	<p>You must provide details of the named individuals that will be available to work on this contract. We will be looking for assurance that individuals put forward for the contract have the necessary qualifications and experience to carry out the requirements of the contract, as per our statement of requirements. If your response does not provide this assurance you will fail this aspect of the tender. In terms of qualifications, we expect at least one member of the team to be chartered in a relevant discipline, or to hold an</p>

			equivalent level of qualification.
7bi	<u>Specific Award Questions</u> Contingencies and Work Allocation	<u>Weight %</u> 35 %	The following evaluation system will be applied: 0 – No response or totally inadequate response
7bii	Competitive Edge	20%	No response or an inadequate response 1 – Major Reservations/Constraints
7biii	Added Value	20%	The response simply states that the bidder can meet some of the requirements set out in the question or statement of requirements, but have not given information or detail on how they will do this. 2 – Some Reservations/Constraints Bidder has provided some information about how they propose to meet most of the requirements as set out in the question or statement of requirements. There is some doubt in their ability to consistently meet the full range of requirements. 3 – Fully Compliant Bidder has provided detailed information covering all elements of the question, detailing how they propose to meet all the requirements as set out in the question or statement of requirements. This gives full confidence in their ability to consistently meet the full range of our requirements. 4 – Exceeds Requirements Bidder meets the required standard in all respects and exceeds some or all of the major requirements, which in turn leads to added value within the contract
8	Pricing Schedule	25 %	Price will be evaluated using the 'standard differential method' – each bidder receives 100% of the available marks less the percentage by which their tender is more expensive than the lowest; with 4 being the maximum score

			achievable.
9	Declaration	Pass/Fail	You must sign the declaration specifying any area of the declaration with which you cannot comply. Details on mandatory and discretionary elements are contained within the Declaration.
Module B	References	Pass/Fail	You must provide the information we have requested in Module B. We will consider accepting a lower number of references than requested depending on how long you have been in business. When checking references, we will be looking to confirm that the contract has been carried out on time, to budget and to specification. If we deem your references to be inappropriate, or a referee cannot confirm the work has been carried out on time, to budget and in line with the specification, you will fail this Module.
Module C	Financial Information	Not Used	Not Used
Module D	Health and Safety	Not Used	Not Used

5. Lots

Not Applicable

6. Organisation Details

Organisation Details		
	Question	Your Answer
6.1	Full name of organisation tendering (or of organisation acting as lead contact where a consortium bid is being submitted).	
6.2	Registered office address.	
	Main contact for this contract Name Address (if different from registered office) Email Phone Mobile	
6.3	Company or charity registration number.	
6.4	VAT Registration number.	
6.5	Type of organisation	i) a public limited company
		ii) a limited company
		iii) a limited liability partnership
		iv) other partnership
		v) sole trader
		vi) other (please specify)
6.6	Total number of employees employed by your organisation. (Including Directors, Partners, Apprentices, Trainees etc.)	

Organisation Details		
	Question	Your Answer
6.7	Length of time your business has been operating.	
6.8	Please state whether there is any potential conflict of interest in relation to this contract, for example if any of those involved with the contract share private interests with anyone within the FC. Examples include, membership of societies, clubs and other organisations, and family.	No
		Yes
		If you have answered "YES" please give details.

6.9	Consortia and sub-contracting	a) Your organisation is bidding to provide the services required itself	
		b) Your organisation is bidding in the role of Prime Contractor and intends to use third parties to provide some services	
		c) The potential Provider is a consortium	
If your answer is (b) or (c) please indicate in a separate annex (by inserting the relevant company or organisation name) the composition of the supply chain, indicating which member of the supply chain (which may include the Potential Provider, solely, or with other providers) will be responsible for the elements of the requirement.			

6.10	Does your organisation have a written Health and Safety Policy?	Yes	No
Note: if your organisation has less than 5 employees, the Forestry Commission still requires you to have a written Health and Safety Policy.			
6.11	Please provide details of the health and safety training you provide to employees, relevant to this contract. If you do not provide any training, please tell us why this is not necessary. The Statement of Requirements will state whether any specific health & safety training is required for this contract, if from your answer we deem that adequate training is not/or has not been carried out, we will reject your bid in full.		

6.12	<p>You must either confirm that you have the following levels of insurance in place for each and every claim rather than on an aggregate basis or, alternatively, undertake that should you be awarded a contract under this procurement such levels of insurance will be available to you and that you undertake to maintain these levels of insurance for the duration of the contract.</p>			
Insurance Policy	Indemnity Value (£)	Yes	No	Will secure if successful
Employers Liability (This is a legal requirement. There are a small number of exceptions. Please refer to HSE Guidance HSE 40 Employers Liability Compulsory Insurance Act 1969)	Min £5m per claim			
Public Liability	Min £5m per claim			
Professional Indemnity	Min £5m per claim			

Tax Compliance			
6.13	<p>Have your organisation's tax affairs given rise to a criminal conviction for tax related offences which are unspent, or to a penalty for civil fraud or evasion; and/or have any of your organisation's tax returns submitted on or after 1 October 2012 been found to be incorrect as a result of:</p> <ul style="list-style-type: none"> a) HMRC successfully challenging it under the General Anti-Abuse Rule (GAAR) or the "Halifax" abuse principle; or b) A tax authority in a jurisdiction in which the supplier is established successfully challenging it under any tax rules or legislation that have an effect equivalent or similar to the GAAR or the "Halifax" abuse principle; or c) the failure of an avoidance scheme which the supplier was involved in and which was, or should have been, notified under the Disclosure of Tax Avoidance 	No	Yes

	Scheme (DOTAS) or any equivalent or similar regime in a jurisdiction in which the supplier is established?		
<p>If answering 'yes' to question 6.13 above you should provide details of any mitigating factors that you consider relevant and that you wish us to take into consideration. This could include for example:</p> <ul style="list-style-type: none"> ➤ Corrective action undertaken by you to date; ➤ Planned corrective action to be taken; ➤ Changes in personnel or ownership since the OONC; or ➤ Changes in financial, accounting, audit or management procedures since the OONC. <p>In order to consider any factors raised by you, we will find it helpful to have the following information:</p> <ul style="list-style-type: none"> ➤ A brief description of the occasion, the tax to which it applied, and the type of "non-compliance" e.g. whether HMRC or the foreign tax authority has challenged pursuant to the GARR, the "Halifax" abuse principle etc. ➤ Where the OONC relates to a DOTAS, the number of the relevant scheme. ➤ The date of the original "non-compliance" and the date of any judgement against the supplier, or date when the return was amended. ➤ The level of any penalty or criminal conviction applied. <p>Please use the box below to provide details if appropriate, and expand as necessary.</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>			

7a. Specific Gateway Questions (pass/fail)

7a	<p>Question - Gateway questions are marked on a pass/fail basis</p> <p>The FC requires named individuals to work on its account.</p> <p>Please provide detailed information on the qualifications, background, experience, key achievements of each of the team members you intend to use to carry out the work, demonstrating their suitability to the contract.</p> <p>In terms of qualifications, we expect at least one member of the team to be chartered in a relevant discipline, or to hold an equivalent level of qualification.</p>
7a	Answer:

7b. Specific Award Questions

7bi	Contingencies and Work Allocation	Weight 35%
	<p>State what contingencies will be in place to reinforce the core team should fluctuations in work arise, staff change or staff resign.</p> <p>Within your answer detail how this team will work in practice and how you will ensure you meet the requirements of our specification contained at section 3.</p> <p>When detailing how the team will work in practice please describe the type of tasks that will be allocated to each grade as listed in the pricing section 8.</p>	
	Answer:	

7bii	Competitive Edge	Weight 20%
<p>Please provide details of your organisation’s “competitive edge” and state how this will benefit or enhance the delivery of service. This should include details of your experience and knowledge relating to VAT and taxation in any organisation similar to the Forestry Commission.</p> <p>You may wish to provide details of similar contracts from either the public or private sector that are relevant to our requirement.</p>		
<p>Answer:</p>		
7biii	Added Value	Weight 20%
<p>The FC is keen to understand any particular service, cost benefit, unique service, or value added initiative you would propose to provide to our contract. This can be in relation to any part of the contract. Within your answer you should clearly identify why this would be of benefit to the FC and why you feel it is appropriate and how it would be measured.</p>		
<p>Answer:</p>		

8. Pricing (25%)

Please provide details of your pricing in the table provided below.

Ref	Description/Grade of Staff	Hourly Rate (£)	%age time
	Senior Partner		
	Partners		
	Associate		
	Junior Associate		
	Executives		
	Trainee		
			100%

The job titles above should be used for the purposes of this tender. Any alterations to the titles should be as close as possible to those detailed above. If job titles are different within your organisation, please give an equal to or equivalent cost for each job title. Please specify hourly rates (by grade of staff).

Please estimate, by grade, the proportion of time likely to be devoted to the contract. This should directly relate to your response at question 7bi. The total percentage should equal 100%. Clarification will be sought if the Forestry Commission deem any aspect of your pricing is abnormally low. Any travel costs and expenses will be reimbursed at FC rates

For the purpose of evaluation we will take your hourly rates and apply your %ages as whole numbers to these rates. These figures will then be added together to provide a total lump sum figure, which we will evaluate. The following example demonstrates this process:

Grade	Hourly Rate	%age time	Evaluation figure
Senior Partner	£30	10	300
Partner	£28	20	560
Associate	£26	35	910
Junior Associate	£24	25	600
Executives	£22	5	110
Trainee	£20	5	100
Total figure to be used for evaluation purposes			2580

The figures provided in the example above are not representative of any rates or percentages we believe should apply to the contract, they are merely a demonstration of how the calculation will be carried out to allocate a score to this aspect of your bid.

The formula that will be applied to the lump sum evaluation figure is provided in the Evaluation Matrix at section 4.

All hourly rates provided at this stage of the tender will be held for the duration of the contract including any optional extension period.

9. Declaration

Please state within the box at the end of this declaration if there are any specific areas with which you cannot comply. Please note that this may invalidate your tender submission.

In this certificate, any reference to person or persons will mean and include businesses, associations or corporations and any reference to arrangements or agreements will mean any and all transactions, formal or informal, lawful or otherwise.

Conditions 1, 13, 14, 15 and 16 of this declaration are mandatory requirements, and bidding organisations must accept these conditions; failure to do so will automatically invalidate your bid. All other conditions are discretionary, and while the Forestry Commission are entitled to exclude you from being considered further if any of these conditions are qualified or not accepted in full, we may decide to allow you to proceed further. In the event that any of the following do apply, please set out in the box below (or a separate annex if you require more space) full details of the relevant incident and any remedial action taken subsequently. The information provided will be taken into account by us when considering whether or not you will be able to proceed any further in respect of this procurement exercise.

By signing this Declaration you, the bidding organisation, certify that:

1. The bidding organisation or any directors or partner or any other person who has powers of representation, decision or control have not been convicted of the following offences as defined by the relevant UK law:

- a) theft, fraud and wilful imposition, embezzlement, robbery, forgery, reset (including reset as defined in Section 51 of the Criminal Law (Consolidation) (Scotland) Act 1995), perjury or any of the following offences as defined by the legal systems in each of the constituent parts of the United Kingdom, namely;
- aa) conspiracy, within the meaning of section 1 or 1A of the Criminal Law Act 1977 or Article 9 or 9A of the Criminal Attempts and Conspiracy (Northern Ireland) Order 1983 where that conspiracy relates to participation in a criminal organisation as defined in Article 2 of Council Framework Decision 2008/841/JHA;
- b) corruption, within the meaning of section 1(2) of the Public Bodies Corrupt Practices Act 1889 or section 1 of the Prevention of Corruption Act 1906; where the offence relates to active corruption;
- c) the offence of bribery, where the offence relates to active corruption;
- ca) bribery within the meaning of section 1 or 6 of the Bribery Act 2010;
- d) fraud, where the offence relates to fraud affecting the European communities' financial interests as defined by Article 1 of the Convention on the protection of the financial interests of the European Communities, within the meaning of:

- (i) the offence of cheating Her Majesty's Revenue and Customs including (but not limited to) a "Revenue and Customs offence" in terms of Section 23A, sections 23B to 23P and 26A of the Criminal Law (Consolidation) (Scotland) Act 1995
- (ii) the offence of conspiracy to defraud;
- (iii) fraud or theft within the meaning of the Theft Act 1968, the Theft Act (Northern Ireland) 1969, the Theft Act 1978 or the Theft (Northern Ireland) order 1978;
- (iv) fraudulent trading within the meaning of section 458 of the Companies Act 1985, article 451 of the Companies (Northern Ireland) Order 1986 or section 993 of the Companies Act 2006;
- (v) fraudulent evasion within the meaning of section 170 of the Customs and Excise Management Act 1979 or section 72 of the Value Added Tax Act 1994;
- (vi) an offence in connection with taxation in the European Union within the meaning of section 71 of the Criminal Justice Act 1993;
- (vii) destroying, defacing or concealing of documents or procuring the execution of a valuable security within the meaning of section 20 of the Theft Act 1968 or section 19 of the Theft Act (Northern Ireland) 1969;
- (viii) fraud within the meaning of section 2,3 or 4 of the Fraud Act 2006; or
- (ix) making, adapting, supplying or offering to supply articles for use in frauds within the meaning of section 7 of the Fraud Act 2006;
- (x) counterfeiting or falsifying a specified monetary instrument with the intention that it be uttered as genuine; or having in his or her custody or under his or her control, without lawful authority or excuse anything which was and which he or she knew or believed to be a counterfeited or falsified specified monetary instrument or any machine, implement or computer programme or any paper or other material which to his or her knowledge was specifically designed or adapted for the making of a specified monetary instrument, contrary to Section 46A(1) or (2) of the Criminal Law (Consolidation) (Scotland) Act 1995.
- (xi) having in her or her possession or under his or her control an article for use in or in connection with the commission of fraud or making, adapting, supplying or offering to supply an article knowing that the article is designed or adapted for use in or connection with the commission of fraud or intended the article to be used in or in connection with the commission of fraud contrary to Section 49(1) and (3) of the Criminal Justice and Licensing (Scotland) Act 2010;
- (xii) being involved in serious organised crime contrary to Section 28 of the Criminal Justice and Licensing (Scotland) Act 2010; or committing an offence aggravated by a connection with serious organised crime in terms of Section 29(2) of the Criminal Justice and Licensing (Scotland) Act 2010; or committing an offence by directing another person to commit a serious offence or to commit an offence aggravated by a connection with serious organised crime or by directing another person to direct a further person to commit a serious offence or an offence aggravated by a connection with serious organised crime, contrary to Section 30(1) and/or (2) of the Criminal Justice and Licensing (Scotland) Act

2010 or failing to report a serious organised crime, in contravention of Section 31 of the Criminal Justice and Licensing (Scotland) Act 2010.

(xiii) knowing or suspecting that an investigation under Section 28 of the Criminal Law (Consolidation) (Scotland) Act 1995 was being carried out or was likely to be carried out and falsifying, concealing, destroying or otherwise disposing of or causing or permitting falsification, concealment, destruction or disposal of documents which he/she knew or suspected or had reasonable grounds to suspect were or would be relevant to such an investigation contrary to Section 29(1) of the Criminal Law (Consolidation) (Scotland) Act 1995.

(xiv) committing any of the offences against the administration of justice listed in Schedule 2 "Offences against the Administration of Justice: Article 70" to the International Criminal Court (Scotland) Act 2001 (which relate to giving false testimony when under an obligation pursuant to article 69, paragraph 1, to tell the truth, presenting evidence that he/she knew was false or forged, corruptly influencing a witness, obstructing or interfering with the attendance or testimony of a witness, retaliating against a witness for giving testimony or destroying, tampering with or interfering with the collection of evidence, impeding, intimidating or corruptly influencing an official of the court for the purpose of forcing or persuading the official not to perform, or perform properly, his or her duties, retaliating against an official of the court on account of duties performed by that or another official or soliciting or accepting a bribe as an official of the court in connection with his or her official duties)

e) money laundering within the meaning of section 340(11) of the Proceeds of Crime Act 2002;

ea) an offence in connection with the proceeds of criminal conduct within the meaning of section 93A, 93B or 93C of the Criminal Justice Act 1988 or article 45, 46 or 47 of the Proceeds of Crime (Northern Ireland) Order 1996; or

eb) an offence in connection with the proceed of drug trafficking within the meaning of section 49, 50 or 51 of the Drug Trafficking Act 1994; or

f) any other offence within the meaning of Article 45(1) of Directive 2004/18/EC as defined by the national law of any relevant State.

2. The bidder being an individual is not in a state of bankruptcy nor has a receiving order or administration order or bankruptcy restriction order made against him nor has made any arrangement for the benefit of creditors, or has not made any conveyance or assignment for the benefit of his creditors or appears unable to pay or to have no reasonable prospect of being able to pay, a debt within the meaning of section 268 of the Insolvency Act 1986, or article 242 of the Insolvency (Northern Ireland) order 1989, or in Scotland has granted a trust deed for creditors or become otherwise apparently insolvent, or is the subject of a petition presented for sequestration of his estate, or is the subject of any similar procedure under the law of any other state;

3. The bidder being a partnership constituted under Scots law has not granted a trust deed nor become otherwise apparently insolvent, nor is subject of a petition presented for sequestration of its estate.

4. The bidder being a company or any other entity within the meaning of section 255 of the Enterprise Act 2002 has passed a resolution, or is the subject of an order by the

court for the company's winding up otherwise than for the purpose of bona fide reconstruction or amalgamation, or had a receiver, manager or administrator on behalf of a creditor appointed in respect of the company's business or any part thereof or is the subject of similar procedures under the law of any other state.

5. The bidding organisation has not been convicted of a criminal offence relating to the conduct of its business or profession.

6. The bidding organisation has not committed an act of grave misconduct in the course of its business or profession.

7. The bidding organisation has fulfilled its obligations relating to payment of social security contributions under the law of any part of the United Kingdom or of the relevant State in which you are established

8. The bidding organisation has fulfilled its obligations relating to payment of taxes under the law of any part of the United Kingdom or of the relevant State in which you are established.

9. The bidding organisation is not guilty of serious misrepresentations in providing any information required under Regulations 24 or 25 of the Public Contracts (Scotland) Regulations 2012 or under Regulations 24 or 25 of the Public Contracts Regulations 2006 (as amended from time to time).

10. The bidding organisation is in possession of a licence or is a member of the appropriate organisation where the law requires it.

11. The bidding organisation has not had a contract cancelled, or not renewed, for failure to perform nor been the subject of a claim (contractual or otherwise) based upon a failure of quality in design, work, materials or services within the last three years.

12. None of the senior personnel of the bidding organisation have been involved (in a similar position) in any company which has gone into insolvent liquidation, voluntary arrangement, receivership or administration or been declared bankrupt.

13. The bidding organisation comply with the requirements of the Health and Safety at Work Act 1974, as amended.

14. The bidding organisation confirm their acceptance of the mandatory requirements for publication of tender documents and contracts as set out in the Government Transparency Agenda.

15. The bidding organisation accepts that while the information in this ITT and supporting documents has been prepared in good faith by the Forestry Commission (FC), it may not be comprehensive nor has it been independently verified. Neither the FC, nor their advisors, nor their respective directors, officers, members, partners, employees, other staff or agents makes any representation or warranty (express or implied) as to the accuracy, reasonableness or completeness of this ITT; or accepts any responsibility for the information contained in the ITT or for the fairness, accuracy or completeness of that information nor shall any of them be liable for any loss or damage (other than in respect of fraudulent misrepresentation) arising as a result of relying on such information or any subsequent communication.

16. The bidding organisation confirm that this is a *bona fide* tender, intended to be competitive, and that they have not:-

- a) fixed or adjusted the amount of the tender by or under or in accordance with any agreement or arrangement, whether in writing or otherwise, with any other person irrespective of whether or not that other person is also a bidding organisation in respect of this tender;
- b) worked with any person in the preparation of the tender, irrespective of whether or not that person is also a bidding organisation in respect of this tender, save to the extent that (i) the work and involvement of that other person is made manifestly clear and acknowledged in the body of the tender and (ii) in the reasonable opinion of the Forestry Commission the acknowledged work does not amount to collusion and
- c) exchanged information with any of the other bidding organisations in respect of this tender save to the extent that (i) the exchange of information is made manifestly clear and acknowledged in the body of the tender and (ii) in the reasonable opinion of the Forestry Commission the acknowledged exchange of information does not amount to collusion.

Please state within the box below if there are any specific areas of the declaration above with which you cannot comply. Please note that this may invalidate your submission, but you should provide details that will enable the Forestry Commission to decide whether to let you progress further in the process, should the reasoning be satisfactory when it applies to one of the discretionary exclusion conditions.

I declare that to the best of my knowledge the information submitted in this ITT is correct. I understand that the Forestry Commission may reject this ITT if there is a failure to answer all relevant questions, or provide any requested information fully or if I provide false or misleading information; or if I make any false declaration which is discovered after Contract Award; I acknowledge that this may lead to said contract being terminated.

Name (printed)

Date

Signature

Capacity / Title

For and on behalf of
