

Special terms and conditions of contract

CONFIDENTIAL

For the project

Private Sector Development in Ethiopia (PSD-E)

with project processing number G-011391-010

in Ethiopia

and the tender published

Short-Term Expert Pools for Tax & Customs Expertise

Transaction number: 10002336

[Transaction number and project processing number must be quoted in all correspondence and invoices]

commissioned by the

**Deutsche Gesellschaft für
Internationale Zusammenarbeit (GIZ) GmbH
Dag-Hammarskjöld-Weg 1 - 5
65760 Eschborn**

– hereinafter referred to as ‘GIZ’ –

**and implemented by the Contracted Party named in the contract award
notification**

the following special terms and conditions of contract shall apply:

Deutsche Gesellschaft für
Internationale Zusammenarbeit (GIZ) GmbH

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1. Purpose of the contract and intended development results of the overall project

The German Federal Ministry for Economic Cooperation and Development (BMZ) (the ultimate commissioning party) has commissioned GIZ to implement the overall project.

The EU shall provide financial support for implementation of the overall project.

The objective of the overall project is: Ethiopia's private sector is more competitive and resilient as a result of the transition towards a market-oriented economy.

The objective of the tender published is to enhance transparent, proactive and accountable domestic tax administration systems in Ethiopia with better understanding and service to private sector operators in critical value chains and to enhance cross-border trade facilitation through optimized electronic customs management and valuation systems and efficient customs services that leverage digital means.

2. Scope of work

In order to achieve this objective and the associated development results, the Contracted Party undertakes to perform the services and achieve the results listed in the terms of reference and specified in detail in the Contracted Party's tender.

Force majeure

To supplement Section 2.2.8 of the General Terms and Conditions of Contract, in the case of force majeure, GIZ and the Contracted Party undertake to adjust their contractual services to the changed circumstances in accordance with the principle of good faith; this applies to the performance period, the services to be delivered and, if necessary, the remuneration.

3. Start of the contract, performance period and place of supply

- 3.1 The contract comes into force upon notification of its award. The anticipated performance period begins with contract award and ends on 31 July 2029.

The final performance period will be specified in the contract award notification. In the event that it diverges from the anticipated performance period, the contract value may not be called in its entirety.

- 3.2 The Contracted Party performs the work/service for a GIZ country office in Ethiopia (Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, Beles Tower, Kazanchis, Addis Ababa, Ethiopia). In accordance with Section 3a, Paragraph 2, Sentence 2 of the German VAT Act (Umsatzsteuergesetz – UStG), the place of supply for VAT purposes is therefore in Ethiopia.

4. Plan of operations

At the start of implementation and annually thereafter, the Contracted Party shall submit a plan of operations that sets out the assignment of experts in text form to the GIZ commission manager for approval. Amendments to the plan of operations require the prior approval of GIZ in text form.

5. Assignment of personnel

In order to perform the services, the Contracted Party shall assign the experts listed in the tender with price schedule. The price schedule indicates the duration of assignment of each expert.

Amendments to the duration of assignment specified in the price schedule, amendments to the personnel requirements and/or changes in the key experts assigned require the prior approval of GIZ, which shall be documented in a supplement to the contract.

Before each assignment of short-term experts, the Contracted Party shall submit to the GIZ commission manager an implementation proposal in text form (indicating the proposed expert, the terms of reference, the duration of the assignment, specification of inputs for the home country/country of assignment) for approval.

6. Procurement of materials and equipment

- 6.1 The Contracted Party shall procure the materials, equipment and consumables laid down in the price schedule pursuant to the applicable General Terms and Conditions of Contract.

Together with the plan of operations, the Contracted Party shall submit to the GIZ commission manager a detailed procurement list for examination and approval in text form. GIZ reserves the right to procure the materials and equipment itself. If procurement deviates from the approved plans, the approval of GIZ is required in text form prior to implementation.

- 6.2 All materials and equipment procured at the cost of GIZ shall be handed over at the end of the performance period to:

Ministry of Industry in Ethiopia

- 6.3 The Contracted Party shall take an inventory of the procured materials, equipment and replacement parts pursuant to Section 2.4.2.4 of the General Terms and Conditions of Contract.

7. Local contributions

– Not applicable –

8. Reporting

- 8.1 The Contracted Party shall submit reports pursuant to the applicable General Terms and Conditions of Contract in the language and on the dates specified in the terms of reference and in accordance with any other provisions laid down in this regard.

9. Remuneration

The agreed remuneration amount is laid down in the Contracted Party's price schedule, which forms an integral part of the contract.

In addition to the remuneration, GIZ shall pay VAT to the extent that it is applicable under statutory regulations (see Section 3 on determining the place of supply for VAT purposes).

10. Payments

The agreed remuneration shall be paid as follows:

10.1 Advance payment

Advance payments shall be made upon request for payment in text form no later than 15 days after the end of the calendar month in which the contractually agreed work was started.

The provision and the amount of any advance payments shall be specified in the contract award notification. In the event that security is required, this shall be mentioned in the contract award notification.

The advance payment shall be offset over the contract term, at the latest against the final invoice.

10.2 Settlements and interim invoices

The Contracted Party shall submit an interim invoice to GIZ for services actually provided every three months after the start of the contract. No further interim settlements may be applied for outside these intervals. The number of interim invoices in addition to the final invoice for this contract will be specified in the contract award notification.

11. Options or follow-on contract

Pursuant to Section 7 in the terms of reference, GIZ reserves the right to exercise options or enter into a follow-on contract

12. Visibility measures in accordance with EU Contribution Agreements

In addition to the requirement for GIZ's approval for publications (Section 1.7 of the General Terms and Conditions of Contract), the Contracted Party shall ensure that all publicity, communications and visibility measures comply with Section 7 of the General Conditions for Contribution Agreements LCM and non-LCM (https://international-partnerships.ec.europa.eu/funding-and-technical-assistance/guidelines/working-partner-organisations_en) and with the latest version of 'Communicating and raising EU visibility – Guidance for external actions' (https://commission.europa.eu/funding-tenders/managing-your-project/communicating-and-raising-eu-visibility_en).

The Contracted Party further undertakes to correct any identifiable deficits in the implementation of publicity, communications and visibility measures.