

TENDER

TAX ADVISORY SERVICES 2021/2024 FOR LITASCO SA

We are pleased to invite your Company to bid in our tender of Tax advisory services for 2021/2024. Please review the work scope described below.

1. DURATION OF THE CONTRACT

THE AGREEMENT IS TO BE VALID FROM THE 1ST OF SEPTEMBER 2021, AND SHALL CONTINUE UNTIL THE 31TH OF AUGUST 2024.

2. ADVISORY SERVICES

The Tax advisory services will include:

- I. Direct tax implications in countries where LITASCO SA is operating or plans to operate, including but not limited to:
 - PE issues in the attribution of taxation rights on profits derived from cross-border business activities and profits allocation;
 - Direct tax implications of starting-up new business activities in new countries;
 - Application of double tax treaties with respect to corporate income taxation, residence, treaty entitlement and the relationship between domestic anti-avoidance rules and tax treaties profit attribution;
 - Assisting in negotiations of current and planned tax rulings;
 - Various liaisons with Tax authorities regarding the rulings application and impact of new developments in legislation;
 - Identification of direct tax saving opportunities.

- II. Indirect tax (mainly VAT/GST/sales tax, customs and excise duties) in countries where LITASCO SA is operating including but not limited to:
 - Indirect tax treatment of several kinds of transaction flows: import/export of goods, intra-Community (triangular) supplies of goods and services, VAT exemptions, warehousing arrangements, document requirements, customs and excise procedures and planning;
 - Indirect tax implications of starting-up new business activities in new countries;
 - Pro-active informing of new European and non-European indirect tax case law, legislation, change/trends/developments in practices and possible impact on LITASCO Group, and where appropriate/necessary in-depth analysis of impact on LITASCO Group position and ERP system
 - Identification of indirect tax saving opportunities.

III. Transfer pricing implications including but not limited to:

- Advisory on transfer pricing issues including transfer pricing methods, the arm's length principle, comparability, compliance issues, avoiding double taxation and dispute resolution;
- Assisting in negotiations of current and planned APAs.

IV. International taxation issues including but not limited to:

- International tax structuring specifically for trading activities and the relevant international tax rules that may help or hinder these structures, including the application of anti-abuse rules;
- Important international developments in tax treaties including recent OECD updates and case law
- other tax matters related to international trade.

3. PRICE OF THE SERVICES

We would like to receive global schedule of rates applicable for all countries per each type of advisory service. Said rates shall be multiplied with the agreed hours spent per assignment. Furthermore, we expect the tender participant to propose a commercial discount.

4. PAYMENT

Payments will be made in 30 days after acceptance of the invoices for agreed services provided. Expenses and disbursements should be mentioned in the invoice separately. The services need to be invoiced at the latest the month after the month the hours were spent. The invoice mentions in detail the services provided and the persons worked on the assignment, together with the hours spent per assignment. The service provider agrees to provide a non-modified extract from the timesheet system to LITASCO for review purposes.

5. WORKING MODEL

We are looking for a central model, whereby we have one agreement between LITASCO SA and a central coordinating office in the network of the service provider. Exceptions for individual countries can be agreed upon. The monthly invoice for all services rendered should be issued by this central office.

Contacts and request for assignments will be done directly by LITASCO to the local network offices of the service provider. However, the central office should be available for solving issues/problems on e.g. timing, invoicing, dedicated local teams etc.

The service provider commits to provide urgent advice within 72 hours or sooner if needed. The deliverable can be oral, oral with written confirmation afterwards or written advice. For less urgent advice, a timing and deliverable should be agreed upon upfront.

A confirmation of receipt of the question should be sent back within 24 hours after receipt. If the assignment takes more than 8 hours work, explicit agreement on the budget and timing is necessary.

We are also expecting the service provider to have at least 2 free meetings per year, whereby amongst other, strategy matters, the working model etc can be discussed, as part of the customer relationship.

Service provider proposes a working model based on the above guidelines. The working model should be simple and efficient with a minimum of administrative work.

The new agreement will replace all other tax agreements in place with service provider or its network offices might have with LITASCO SA. The agreement will only be applicable for LITASCO SA and not for its subsidiaries, which can have a direct relationship with the local network offices of service provider.

6. COUNTRIES IN SCOPE

The following countries are in scope: Switzerland, Belgium, Croatia, Denmark, the Netherlands, Italy, Bulgaria, Spain, Malta, France, Hungary, Sweden, Estonia, Slovenia, UK, Latvia, Lithuania, Macedonia, Moldova, Montenegro, Russia, Ukraine, Belorussia, Finland, Germany, Georgia, Romania, Cyprus, Greece, Pakistan, USA, Canada, Dubai, Pakistan, Malaysia, China, India, Kazakhstan, Singapore. More countries can become in scope depending on the needs and activities.

7. TENDER DOCUMENTATION

Tender offer should include:

- Terms and Conditions;
- Documents confirming the legal, financial and economic status of the Applicant;
- A list with contacts (a partner/director and a (senior) manager) for direct tax, indirect tax (with a split between VAT contacts and Customs and excise contacts) for each of the countries in scope.

8. TENDER WINNER

LITASCO reserves the right to award tender in parts to several winners (per type of advisory services).

Please submit your statement of interest latest by _____ 2021 by completing the template below.

9. LITASCO SA Tender Application Procedure

If you are willing to participate and believe you are able to comply with the LITASCO SA Tender requirements, please submit statement of interest and the application form not later than 19th of August 2021.

The official announcement and details of the tender can be found here: <http://www.litasco.com> (Company → Tenders → View List Of Tenders → LOOK FOR A TENDER # 12-2021).

In order to be considered for the tender, the application form has to be submitted via this link: <http://litasco.com/en/About/Tenders/Application> with the above mentioned documents attached.

Proposals received later than the stated deadline will not be considered.

Please address your inquiries, questions and requests for clarifications/specifications to:

Mrs. Anastasia Shumeeva
LITASCO SA
3, rue Kazem Radjavi
1202 Geneve
+41 76 578 31 16
ASHUMEEVA@litasco.com

LITASCO SA can cancel this selection any time prior contract signature without disclosing the reason.

Template response to Tender
Statement of interest

To: Anastasia Shumeeva

Address: LITASCO SA, 3 Rue Kazem Radjavi, 1202 Genève, Switzerland

Dear Mrs Shumeeva

On behalf of _____ and having completely reviewed your request we would like to express our interest in the tender participation. Please find attached the commercial proposal.

Attachments:

Seal

Signature: _____
(Signature of the person who is authorized to sign financial documents)

Date: _____