authority addressed to the ministry of defense with confirmation of granting tax identity & when clearance letter tax submit and to number

12. First party has the right to confiscate the bid bond of the winner when retract to sign contract after being notified of awarding or when bidders withdraw within the offer validity after the tender closing date or refuse to correct prices errors in offers and their consequences on awarding, there will be legal measurements stated in governmental contracts instructions # 2 of 2014.

13. To submit a final clearance letter issued by Department of Pension and Social Security as for Iraqi companies and foreign ones that has representation bureau or a branch in Iraq.

14. To deduct stamp's fee at rate (0.003) of the contract's amount at the same contract's currency as per act. # 71 of 2012 and (0.001) of contract's amount as per judicial fee on condition not to exceed amount (10.000) ten Iraqi dinars according to (act # 11 of 2015).

15. Neither government nor State officials have the right to take part in tenders directly or

indirectly as per the existent rules.

16. Iraqi and foreign companies (which have a bureau of representation or branch in Iraq) have to submit a letter issued by Accountants & Auditors Syndicate or Association certifies the legal status of the accountant who submits the final accounts for last two years within the documents of companies.

17. To write total and unit prices of the offer's documents in (fourth & sixth section). Written prices will be based when prices differ with prices in figures, also unit will be accredited when there is an error in total, in event one item or more left not priced then

their prices will be accounted according to total cost.

18. The company shall submit the financial statements for the last two years as a

minimum.

19. The company commits to present a list of implemented similar works supported with the endorsing of concerned contracting parties included it with implementing level because it is matched to the tender.

20. Bidders' addresses stated in their offers shall be based in correspondences and notifications and they have to notify first party when any changes occurred within (7) days

21 First party has the right to deduct any debts (if there is any) related to second party's

payments as per act # (56) 1977. 22. Contract shall subject to all Iraqi valid acts even the Income Taxes Law # 113 of 1982 and its instructions and amendments.

23. Winner shall bear all taxes and fees that imposed as per the valid laws.

24. Iraqi bidders must submit a document certifies withholding the ration card of the authorized directors and company's owners. as per minister's council letter # 1/7/3/ 22543 dated on 23rd Nov. 2011 (that is just for Iraqi bidders).

25. No scrape or amendment in the tender's documents shall be accepted.

26.If many bidders take part in one tender, their responsibility must be symbiotic and solidarity, their ratified contract's partnership must be submitted.

27. If tender cancelled by the buyer, bill fees only shall be returned to bidders without any

compensation.

28. An authorized manager of more than one company shall be allowed to submit only

one proposal for the same tender.

29. According to the ministers' council decision no. (48) of 2018, foreign companies must submit a pledge that there is no unpaid financial claim against Iraqi institutions within a period not exceeding (30) days from the date of awarding provided that settlement shall be a condition to issue awarding order, otherwise offer will be excluded. In even there is financial claims, foreign companies undertake a consensual settlement in accordance with the Paris Club agreement or ministries council resolution no. (28) 2014 or write off debts