

Framework Schedule 6 (Order Form Template and Call-Off Schedules)

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RM6187 Framework Schedule 6 (Order Form and Call-Off Schedules)

Order Form

CALL-OFF REFERENCE:	Prj_3073
THE BUYER:	British Nuclear Fuels Limited t/a Great British Nuclear, Registration number 05027024
BUYER ADDRESS	Department For Energy Security & Net Zero, 3-8 Whitehall Place, London, SW1A 2EG.
THE SUPPLIER:	Deloitte LLP
SUPPLIER ADDRESS:	1 New Street Square, London, EC41 3HQ
REGISTRATION NUMBER:	OC 303675
DUNS NUMBER:	364807771

Applicable framework contract

This Order Form is for the provision of the Call-Off Deliverables and dated 29 January 2024.

It's issued under the Framework Contract with the reference number RM6187 for the provision of **GBN – Tax advice**, via RM6187 MCF Framework 3 - Lot 4 Finance.

Call-off incorporated terms

The following documents are incorporated into this Call-Off Contract.

Where schedules are missing, those schedules are not part of the agreement and can not be used. If the documents conflict, the following order of precedence applies:

1. This Order Form includes the Call-Off Special Terms and Call-Off Special Schedules.
2. Joint Schedule 1(Definitions and Interpretation) RM6187
3. The following Schedules in equal order of precedence:

Joint Schedules for RM6187 Management Consultancy Framework Three

- Joint Schedule 1 (Definitions)
- Joint Schedule 2 (Variation Form)
- Joint Schedule 3 (Insurance Requirements)

- Joint Schedule 4 (Commercially Sensitive Information)

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- Joint Schedule 10 (Rectification Plan)
- Joint Schedule 11 (Processing Data)

0. CCS Core Terms

1. Joint Schedule 5 (Corporate Social Responsibility)
2. Call-Off Schedule 4 (Call-Off Tender) as long as any parts of the Call-Off Tender that offer a better commercial position for the Buyer (as decided by the Buyer) take precedence over the documents above.

Schedules 5 (Pricing) and 20 (Call-Off specification) are not used as the pricing and specification are contained with this schedule (Schedule 6).

Supplier terms are not part of the Call-Off Contract. That includes any terms written on the back of, added to this Order Form, or presented at the time of delivery.

Call-off special terms

None

Call-off start date: 05 February 2024

Call-off expiry date: 04 February 2025

Call-off initial period: 12 months

Call-off scope of work and deliverables:

1. Deloitte's Services and Responsibilities

(a) Scope of Services

Acting as an arm's length body, we understand British Nuclear Fuels Limited t/a Great British Nuclear ('GBN') intended role is to deliver the UK Government's long-term nuclear programme and support the UK Government's ambition to deliver up to 24GW of nuclear power in the UK by 2050. GBN intends to set up subsidiary companies to help it deliver the programme.

GBN wishes to procure professional advice to help it understand its VAT registration position.

The Supplier will provide the following services (the 'Services'):

Phase One: Workshop and Report

1. The Supplier will host a virtual workshop with GBN (via Teams or a suitable alternative) to gather more information to aid the Supplier's understanding of:

i. GBN's proposed activities, income and expenditure forecasts

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- ii. the proposed set-up of GBN's subsidiary companies, including the purpose of those subsidiary companies and the timing of the proposed set up of those subsidiaries

The Supplier will provide an information request before this meeting and review the information provided as preparation for that meeting. This will include a request for any advice already received by GBN in respect of a potential section 33E application, to avoid duplication of advice in the Report described below. After the meeting, the Supplier will circulate its understanding of the facts in bullet point email format for confirmation.

2. Following the workshop, the Supplier will review the facts, perform technical work, and prepare a report (the "Report") which covers the following areas:

- i. A summary of the Supplier's understanding of the relevant facts that will inform its work
- ii. To the extent this has not already been covered in existing advice, a summary of the requirements and process for registering for VAT as a 'normal taxpayer' (i.e. one who does not have Section 33E status) and for achieving Section 33E status, including a timeline of key dates
- iii. The potential VAT implications of GBN and the proposed subsidiary companies' intended activities and income streams, including the relationship between GBN, the subsidiaries and the Department for Energy Security and Net Zero ("DESNZ") in terms of funding and recharges. As there is limited information available at this stage in terms of the activities of the subsidiary companies, our comments in respect of the subsidiary companies will be at a high-level only
- iv. The potential VAT recovery position in respect of the forecasted expenditure to be incurred by GBN and the subsidiary companies over the next 18 months (the Supplier understands this is the current extent of forecasting available). This will include general guidance about the approach to VAT recovery on the main categories of costs expected to be incurred by GBN, as well as our view on the recoverability of VAT incurred on three of the Work Packages commissioned under the 'Financial Advisor for GBN' (ITT 819/prj_1393) Call-Off with Deloitte LLP, with reasoning for our conclusions. We will agree which three Work Packages are subject to review during our workshop.
- v. The Supplier's assessment of the resulting VAT registration position for GBN and the subsidiary companies. This will include details of whether a compulsory registration requirement is likely to exist or whether voluntary registration may be possible, as well as the Supplier's recommendation of whether normal VAT registration or Section 33E is likely to be beneficial (and achievable)
- vi. The potential implications of novating contracts from DESNZ to GBN in terms of the ability for GBN to recover VAT and how that interacts with the timelines associated with VAT registration under either route

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3. Following the issue of the Report, the Supplier will arrange a Teams meeting to talk through the conclusions and to answer any questions about the content of the Report or GBN's future VAT registration process (to the extent it is possible to answer those questions in the Teams meeting).

Phase Two: VAT Registration and/or Section 33E Application

The scope of Phase Two is subject to confirmation following Phase One.

1. If it is concluded that a Section 33E application is appropriate and GBN wishes to pursue this, the Supplier will prepare a Section 33E application for review and submission by GBN. If the application is successful, upon instruction from the Buyer, the Supplier will then prepare a VAT registration form (VAT 1) for review by GBN. Following confirmation of the details, the Supplier will submit this to HMRC on behalf of GBN.
2. If it is concluded that a normal VAT registration application is appropriate and GBN wishes to pursue this, upon instruction from the Buyer, the Supplier will prepare a VAT registration form (VAT 1) for review by GBN. Following confirmation of the details, the Supplier will submit this to HMRC on behalf of GBN.

Following the submission of the Section 33E application, where requested by the Buyer and agreed by the Supplier, we will provide support to GBN in respect of any correspondence with HMRC or HM Treasury, including questions from HMRC or requests for further information, subject to the agreed fees and budget, as per Section 4 – Fees.

It is not envisaged that support will be required in respect of VAT registration of any subsidiary companies at this stage, but we can provide this support if requested, subject to the agreed fees and budget, as per Section 4 – Fees.

(b) Deliverables

The deliverable for Phase One will be the Report described in Phase One above.

The deliverable for Phase Two will be the Section 33E application and / or the VAT 1 registration form for GBN, as well as the preparation of any correspondence with HMRC.

2. Client responsibilities and Assumptions

(a) Client responsibilities

In connection with the Supplier's provision of the Services, GBN agrees that it will:

- ☐ Provide the Supplier with the information reasonably requested in the information request described in Phase One, item 1 above and any further information reasonably requested to allow the Supplier to prepare the Report.

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- Seek further advice or clarity on the appropriate VAT treatment of activities once the specific nature of those activities becomes clearer. The Supplier's comments on activities are initial and high-level only.

(b) Assumptions

The Services, fees and delivery schedule are based upon the following assumptions, representations and information supplied by GBN.

- The Services will be limited by the time available, scope, information available and access to information sources. GBN recognises that any information made available to the Supplier may also include unaudited information. In the circumstances GBN should not rely on the Services and Report as being comprehensive as the Supplier may not become aware of all facts or information that GBN regards as relevant. Furthermore, the Supplier will not corroborate the information received from third parties on GBN's behalf and the information may not be reliable. The Supplier accepts no responsibility for matters not covered by our Report or omitted due to the limited nature of the Supplier's review.
- Any work in respect of Phase Two will be instructed by the Buyer following the completion of Phase One.
- The Supplier assumes that the Services will be carried out at Deloitte premises.

3. Exclusions

For the avoidance of doubt, the Services will not include the following:

- Any advice regarding DESNZ's VAT position, including any assessment of the costs incurred by DESNZ and the appropriate VAT recovery position for DESNZ.
- In respect of Phase One, item 2(iv) above, the Supplier will not advise on the optimum point of novation, other than in broad terms (i.e. the Supplier will not suggest a specific date for the novation)
- Advice on matters other than VAT, for example any Corporation Tax implications of setting up the subsidiary companies, although the Supplier can agree to separately provide support in this area if required.

4. Fees

The Supplier's fees for the Services will be calculated on a time basis using the applicable MCF 3 Lot 4 day rates. The Supplier shall only invoice for works undertaken, up to the maximum contract value of £60,000 (excl. VAT), without further agreement between the parties where work is requested, or required, over and above the maximum contract value.

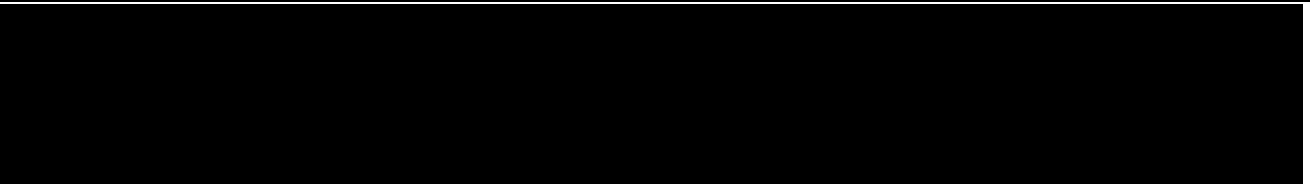
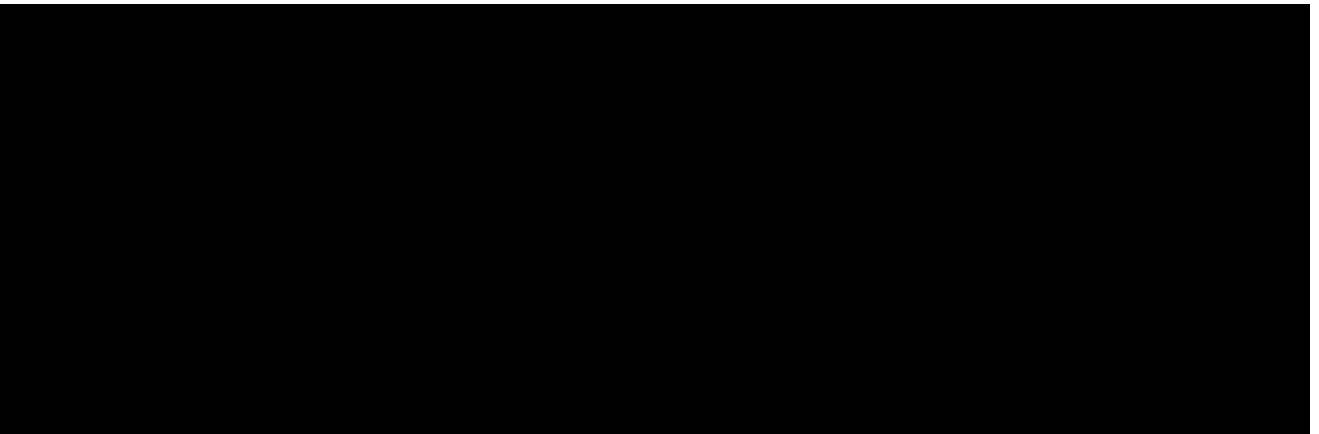
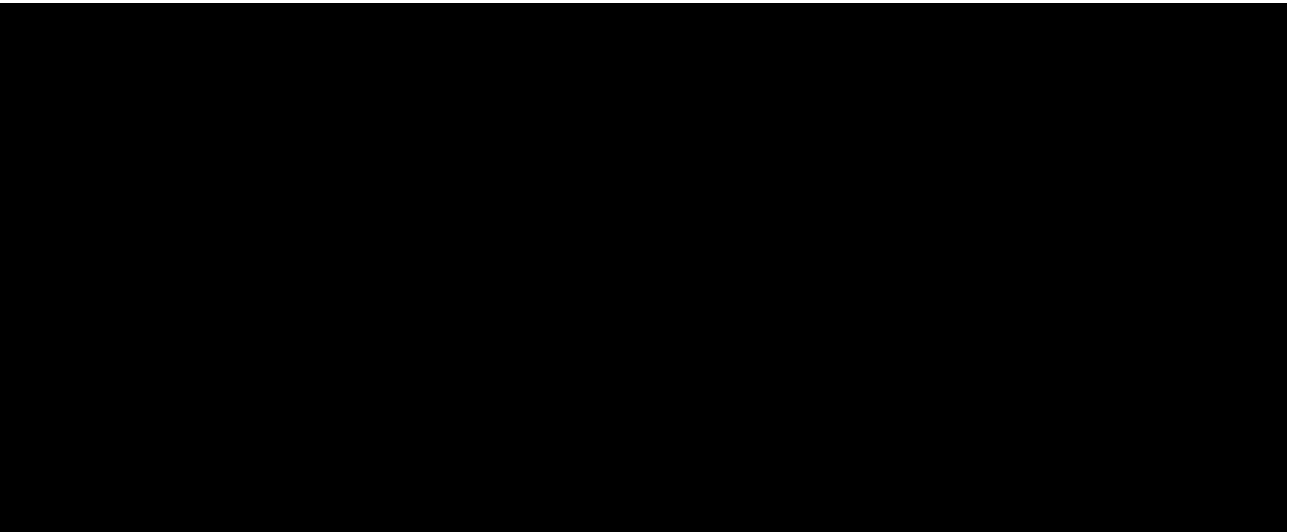
Any works, in addition to those set out in Phase One and Two above, must be

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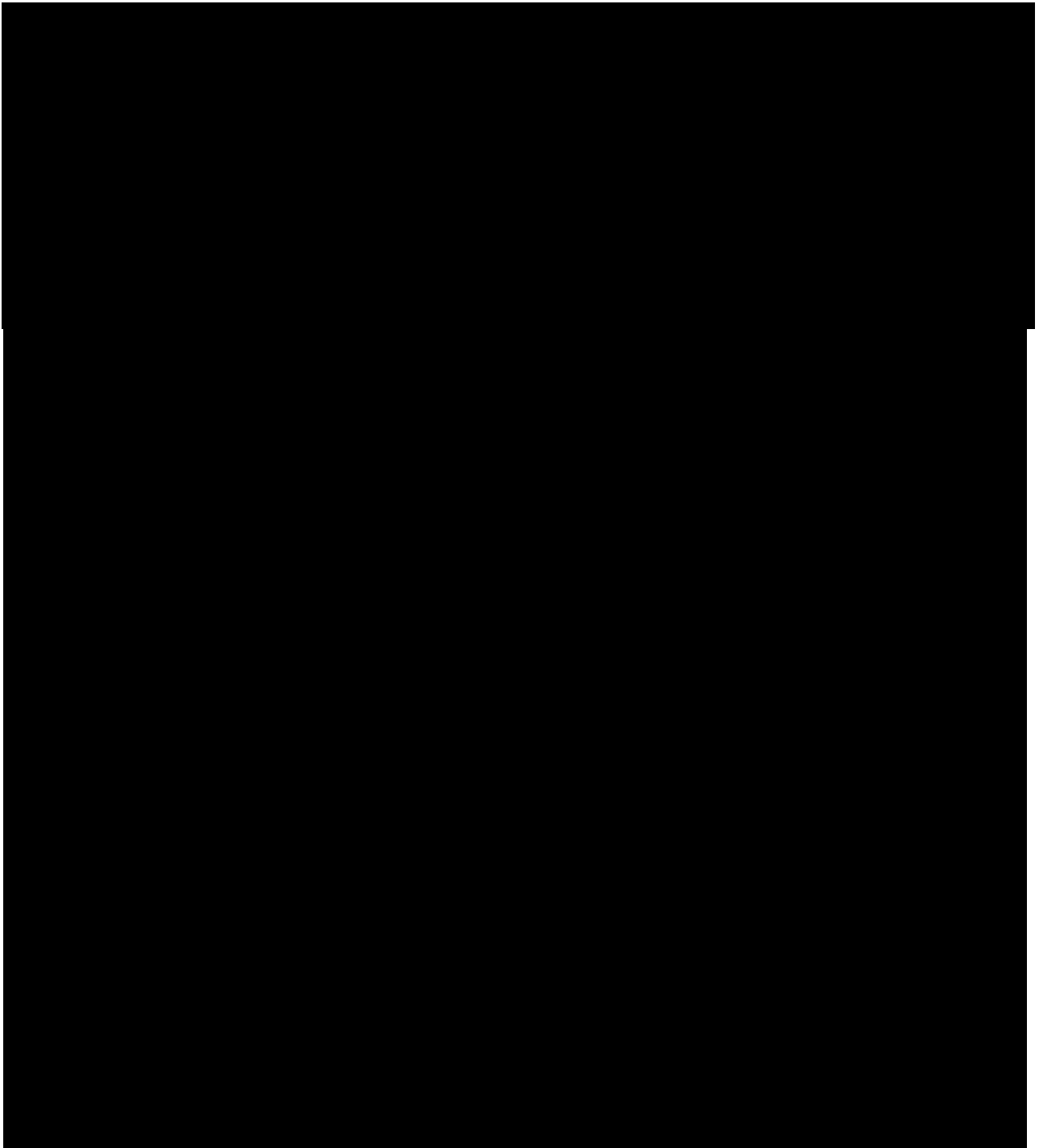
agreed with the Buyer prior to being undertaken, and will be subject to agreeing fees where there is no further budget remaining.

As a guide, the Supplier's fees are estimated to be as set out below. We will keep you updated on costs throughout the project. In the event that the fees look likely to reach the maximum contract value (e.g. due to prolonged correspondence with HMRC) we will seek to agree additional budget with you and discuss the scope of work before proceeding to undertake any work that would exceed the maximum contract value.



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Security

Short form security requirements apply

Maximum liability

The limitation of liability for this Call-Off Contract is stated in Clause 11.2 of the Core Terms.

The Estimated Year 1 Charges used to calculate liability in the first contract year are £52,000

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Call-off charges

See costs set out above within Call-off deliverables.

The Charges will not be impacted by any change to the Framework Prices. The Charges can only be changed by agreement in writing between the Buyer and the Supplier because of:

- Specific Change in Law

Reimbursable expenses

Recoverable as stated in Framework Schedule 3 (Framework Prices) paragraph 4.

Payment method

Invoice monthly invoicing in arrears. The invoice must be sent to the Contract Manager for approval prior to submission for payment.

Buyer's invoice address

accountspayable@gbnuclear.gov.uk

FINANCIAL TRANSPARENCY OBJECTIVES

The Financial Transparency Objectives apply to this Call-Off Contract.

Buyer's authorised representative

[Redacted]

Supplier's authorised representative

[Redacted]

Supplier's contract manager

[Redacted]

Progress report frequency

Not applicable

Progress meeting frequency

To be agreed at contract commencement

Key staff

[Redacted]

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Key subcontractor(s)

Not applicable or insert Key Subcontractor(s) registered name

Commercially sensitive information

Not applicable

Service credits

Not applicable

Additional insurances

Not applicable

Guarantee

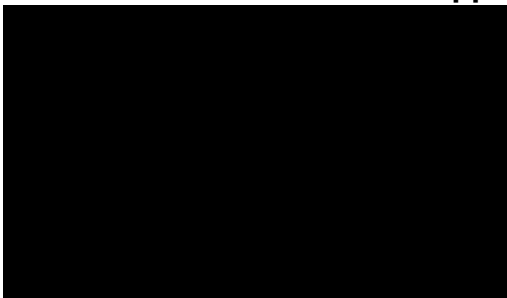
Not applicable

Formation of call off contract

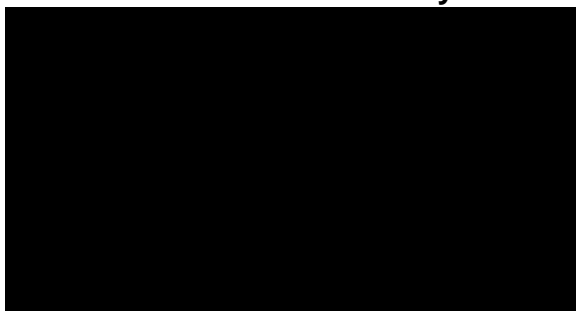
By signing and returning this Call-Off Order Form the Supplier agrees to enter a Call-Off Contract with the Buyer to provide the Services in accordance with the Call-Off Order Form and the Call-Off Terms.

The Parties hereby acknowledge and agree that they have read the Call-Off Order Form and the Call-Off Terms and by signing below agree to be bound by this Call-Off Contract.

For and on behalf of the Supplier:



For and on behalf of the Buyer:



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