**Data Item Description**

**Canadian Content Value Form**

**IRB201**

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| **Canadian Content Value Form** | **IRB201** |

**Purpose**

The Canadian Content Value Form advises the Purchaser of the Canadian content of the Work undertaken by the Supplier under the Subcontract.

**References**

This DID must be read in conjunction with Schedule A (General Conditions) and the corresponding SOW reference.

**Preparation Instructions**

This Data Item shall comply with the general format, content and preparation instructions set out in Part 1 (Introduction) of Schedule D1 (SOW) and Part 1 of Schedule D2 (SDRL).

**Format and Content**

Complete the CCV form attached as Attachment A to this DID.

**Attachment A**

**CCV Form**

1. **GENERAL**

The product and/or service (i.e. the ***Deliverables*** under the Subcontract) you have and/or may supply to Vancouver Shipyards Co. Ltd. (i.e. the ***Purchaser*** under the Subcontract) may be subject to compliance with the Government of Canada’s Industrial and Regional Benefits (***IRB***) Program, in which Canadian Content Value (***CCV***) information is requested by the Government of Canada. CCV is measured in Canadian dollars ($CAD).

In an effort to remain compliant with the Canadian Government’s IRB program, please complete the following form in accordance with the instructions set out below:

|  |  |  |
| --- | --- | --- |
| **Company Name (Legal Name)** | **Primary Contact** |  |
|  | **Phone** |  |
| **Fax** |  |
| **Email** |  |
| **Street Address** | **Additional Comments, if any:** |
|  |  |
| **Province** |  | **Postal Code** |  |
| **"Small and Medium Business" or "SMB" means a Canadian‐based, independently‐owned and operated manufacturer or service company with fewer than 250 full‐time personnel as of the date of entering into an eligible IRB Transaction. Agents and distributors of foreign goods and services as well as subsidiaries of large firms do not qualify as Small and Medium Business.** |
| **Based on the above definition, is your business SMB?** **Yes 🞏 No🞏** | **Number of full-time employees:** |  |
| **What is the Canadian Content Value (CCV) of your supplied products/services?** |
| **Please state your CCV in percentage:** |  | **% (Please refer to the information provided below on how to calculate CCV.)** |
| **Signature:** |  | **Date:** |  |

1. **CANADIAN CONTENT VALUE (CCV)**

The CCV shall be determined by the Net Selling Price Method or the Cost Aggregate Method.

2.1. **Net Selling Price Method:** A product or service which bears a substantiated selling price may have its CCV calculated as follows:

2.1.1 begin with the total selling price of the product or service; and

2.1.2 subtract any costs incurred as set out in section 2.3.

2.2 **Cost Aggregate Method:**  Any product or service that cannot be assigned a substantiated selling price may have its CCV calculated as the aggregate of the following:

2.2.1 the cost of parts produced in Canada, and the cost of materials to the extent that they are of Canadian origin, that are incorporated in the Equipment or Software Deliverable in the factory of the manufacturer in Canada;

2.2.2 the cost of parts or materials which the IRB Authority can verify as being of Canadian origin, in that they have been exported from Canada and subsequently imported into Canada as parts or finished goods;

2.2.3 transportation costs, including insurance charges incurred in transporting parts and materials from a Canadian supplier or frontier port of entry to the factory of the manufacturer in Canada for incorporation in the equipment, to the extent that such costs are not included in the foregoing paragraph; and

2.2.4 such part of the following costs (not including GST, HST, all provincial sales taxes, excise taxes, royalties and license fees paid outside of Canada) as are reasonably attributable to the production or implementation of the equipment, service or activity:

2.2.4.1 wages and salaries paid for direct and indirect production and non‐production labour in Canada paid to Canadians or to permanent residents as defined in the Immigration and Refugee Protection Act 2001, c.27;

2.2.4.2 materials used in the Work but not incorporated in the final products;

2.2.4.3 light, heat, power and water;

2.2.4.4 Workers’ compensation, employment insurance and group insurance premiums, pension contributions and similar expenses incurred with respect to labour referred to above in 2.2.4.1;

2.2.4.5 taxes on land and buildings in Canada;

2.2.4.6 fire and other insurance premiums relative to production inventories and the production plant and its equipment, paid to a company authorized by the laws of Canada or any province to carry on business in Canada or such province;

2.2.4.7 insurance purchased specifically from a company authorized by the laws of Canada or any province to carry on business in Canada or such province;

2.2.4.8 rent of factory or office premises paid to a registered owner in Canada;

2.2.4.9 maintenance and repairs to buildings, machinery and equipment used for production purposes that is executed in Canada;

2.2.4.10 tools, dies, jigs, fixtures and other similar plant equipment items of a non-permanent nature that have been designed, developed or manufactured in Canada;

2.2.4.11 engineering and professional services, experimental work and product or process development work executed and completed in Canada;

2.2.4.12 pertinent miscellaneous factory and office expenses, such as: administrative and general expenses; depreciation with respect to production machinery and permanent plant equipment and the installation costs of such machinery and equipment; and, a capital allowance not exceeding five (5) % of the total capital outlay incurred for buildings in Canada owned by the producer of the work;

2.2.4.13 personal travel expenses, including Canadian carriers, accommodations and meals, for travel associated with Direct IRB activities in this (insert project name) Contract;

2.2.4.14 fees paid for services not elsewhere specified; and

* + - 1. pre-tax net profit upon which Canadian taxes are paid or are payable.
	1. **Costs or Business Activities that are Ineligible for IRB Credit**

2.3.1 the value of materials, labour and services imported into Canada;

* + 1. in the case of Indirect IRB, the value of raw materials and semi-processed goods exported from Canada;
		2. the value of any living, relocation costs and remuneration paid to non-Canadians for work on the Project;
		3. the amount of all Canadian Excise Taxes, Import Duties, Federal and Provincial Sales Taxes, Goods and Services Taxes, Harmonized Sales Taxes and other Canadian duties;
		4. the value of goods and services with respect to which IRB Credit has been received or is being claimed by the Supplier or its Eligible Parties as an IRB to Canada under any other IRB Obligation or agreement;
		5. any proposal or bid preparations costs;
		6. all transportation or travel costs not covered under 2.2.3 or 2.2.4.13;
		7. obligations of the Federal Government (e.g. government furnished equipment (CFX under the Subcontract);
		8. license fees paid by the Canadian IRB Recipient and any on-going royalty payments;
		9. IRB Transactions claimed by a Supplier that pertains to its influence or that of one of its Eligible Parties over any country's purchasing agent/department;
		10. interest costs associated with letters of credit or other financial instruments to support IRB Transactions;
		11. fees paid to lobbyists (as per Canada’s Lobbying Act); and
		12. fees paid to third-party consultants or agents for work related to obtaining IRB Credit against this Subcontract. This includes, but is not limited to, providing advice on the IRB Policy, preparation of IRB Transactions and/or reports, representing the interests of the Supplier to the IRB Authority, and/or searching for potential recipient firms.