

**Metro Manila Subway Project Phase 1
PACKAGE CP104: (ORTIGAS NORTH AND ORTIGAS SOUTH)**

ITEM NO.

REFERENCE/CLAUSE/SECTION

QUERIES

RESPONSE

<i>Volume I Part 1: Bidding Procedures</i>			
1.	1.1.2 Equipment Section III, Page EQC-3	Listed are ten (10) construction plant and equipment to be provided by the Bidder. However, at Clause 1.1.6 (Major Plant and Equipment intended to mobilize at site) requires the Bidder to mobilize the adequate and appropriate number based on the estimated quantities and Bid Program Query: Shall we base our list of equipment,	The Bidder is required to demonstrate in its Technical Proposal adequacy and appropriateness of the Contractor's proposed Plant and Equipment based on both 1.1.2 Equipment and 1.1.6 Major Plant and Equipment intended to mobilize at Site. If other items of Major Plant and Equipment than are listed in 1.1.2 Equipment are necessary to fulfill its obligations and scope of works under the contract, the Bidder should describe them in its Technical Proposal. 1.1.2 Equipment shows the minimum criteria for construction plant and equipment.

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		type and quantity as well as Form EQU solely on Clause 1.1.2(Equipment List identified by DOTr/PS-DBM) and not based on Clause 1.1.6? Please confirm.	
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<i>Volume IA Part 1: Bidding Procedures Section IV Bidding Form-Bill of Quantities (BOQ)</i>			
2.	Discrepancies Between TS and BOQ #01 We have found a number of discrepancies between the Specifications and the BOQ which have been raised in earlier RFC. Our aim is to clearly understand the CP104 scope of works and the procedure of payment.	The answers you provide through Bid Bulletin No.6 Annex A Item No. 34, 35, 36, 37, 38, 39, 40, 42, 43, 44, 45, 46, 48 and 49 are still ambiguous and unclear to us. Please clearly confirm if these items are included in our scope of works or not.	Refer to Annex C BOQ of General Bid Bulletin up to No.10, for updated answer and further clarification.
3.	Discrepancies Between TS and BOQ	For items of	Refer to Annex C BOQ of General Bid Bulletin up to No.10, for

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	<p>#03 We have found a number of discrepancies between the Specifications and the BOQ which have been raised in earlier RFC.</p>	<p>work which are not listed in the BOQ, is it acceptable for us to either: a) add new items to the BOQ; or b) include the price of such work amongst existing items in the BOQ?</p>	<p>updated answer and further clarification.</p>
4.	<p>IV Bidding Form Section Bill of Quantities (BOQ), Page BOQ-230, Schedule 3 Provisional Sum (PSS) Provision of Assistance for Acquisition of Right of Way (ROW) Access: This Contractor may be required to provide assistance to the Employer in acquisition Prof ROW access. This Provisional Sum is for expenses incurred by the Contractor for such work. The amount of this PS item is around PHP 250,000,000.</p>	<p>Please describe what kind of assistance is expected from the Contractor?</p>	<p>The Contractor is expected to undertake the following tasks relevant to site acquisition such as but not limited to:</p> <ol style="list-style-type: none"> 1. Provision of manpower to assist the PMO on the Right-of-Way and Site Acquisition Process; 2. Additional ROW related work such as tree inventory, ground marking and design works, caused by the changes of design such as location of entrances 3. Provision of services to support for validation/ delivery of documents / securing CNO/ PTE 4. Hiring of legal resources/ necessary cost to invite LGUs or other agencies to implement Writ of

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			<p>Possession/ Expropriation cases</p> <p>5. Trucking and Hauling services (such as the cost items for removal of debris unexpected materials from surface or ground)</p> <p>6. Cost for removal of unregistered ISFs /Security cost</p> <p>7. Road diversion necessary for traffic management plans;</p>
<p><i>Volume III Part 2: Works Requirements</i> <i>Section VI Works Requirements – General Specification (GS)</i></p>			
5.	Warranty	<p>We noticed in the bid documents the warranties of mostly architectural items are too long than the normal warranties being offered by the suppliers. We would like to confirm the warranties of the following work description below.</p>	<p>The warranty periods required in the Bidding/Contract Documents are reasonable for this important subway project.</p> <p>It will not be accepted, for example, steel doors and frames, rolling up doors and raised access floor assemblies that will be out of order in 1 year or so and granite stone panels/tiles that may be broken in 2 years or so.</p> <p>As such, the Contractor shall comply with the warranty period requirements indicated in the Bidding/Contract Documents.</p>

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WORK DESCRIPTION	Supplier's Warranty		DOTF Warranty	
	Manufacture	Install	Manufacture	Install
Ceiling Works	5 Years	1 Year	5 Years	5 Years
Steel Doors and Frames	1 Year	N/A	5 Years	5 Years
Glass Doors	10 Years	10 Years	10 Years	10 Years
bumperprints	1 Year	N/A	3 Years	
Stainless Steel Windows	10 Years	10 Years	Frame & Accessories: 12 Years Glazing: 10 Years Metal Finish: 15 Years	10 Years
Metal Louvers	10 Years	10 Years	5 Years	5 Years
Rolling Up Doors	1 Year	1 Year	Roll-up Shutter Door: 10 Years Motor Control System: 5 Years	
Prepared Metal Sheets	10 Years	10 Years	5 Years	5 Years
Waterproofing	10 Years	5 Years	10 Years	10 Years
Masonry Works			Not Specified	
Granite Stone	2 Years	2 Years	10 Years	10 Years
Ceramic Tiles			10 Years	10 Years
Raised Access Floor Assembly	1 Year	1 Year	5 Years	5 Years
Access Panel			2 Years	2 Years
Gypsum Board	Walling			
Phenolic Partition	2 Years	1 Year	10 Years	10 Years
Stainless Steel Incline	1 Year	1 Year	10 Years	10 Years
Vinyl Tiles			10 Years	10 Years
Epoxy Coating - Dust Proofing			5 Years	5 Years
Painting, Varnishing and Other Related Works	3 Years	3 Years	5 Years	5 Years
Glass and Glazing	10 Years	10 Years	10 Years	
Metal Structures & Trenches	1 Year	1 Year	Hot dip Galvanized - Not Specified SS Floor Grating- 5 Years Roof Access Hatch Cover - Not Specified	
Fence and Railings	1 Year	1 Year	5 Years	5 Years
Stainless Steel Skirting 300mm	1 Year	N/A	5 Years	5 Years
Signages	3 Years (Indoor) 1 Year (Outdoor)	N/A	2 Years	
System Furniture	2 Years		2 Years	
Quartz Counter Top & Lodge	2 Years	2 Years	10 Years	
Toilet Accessories	1 Year	N/A	10 Years	
Smoke Culture Assembly	1 Year	1 Year	5 Years	

**Volume III Part 2: Works Requirements
Section VI Works Requirements Employer's Drawings (DRW)**

6.	Drawing	Number	GEO-005,	Please	provide	The detailed drawings of the Kalayaan Avenue Station are
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	<p>GEOTECHNICAL PLAN AND PROFILE (5/5) in (1. GEO)8_CP104_P2_S(VI)_ (WR)_6(ED) _23Dec2020_13_GEO_with Cloud.pdf</p>	<p>further detail drawings at Kalayaan Avenue Station for the purpose that the Contractor is able to find right of Way (ROW) at the Station and consider Traffic Control Plan when TBM arrives at the north end of Kalayaan Avenue Station.</p>	<p>not published yet. Price proposal should be considered based on current information.</p>
7.	<p>Entrance-03 of ON Station Civil Drawings No. STN-CE-ON-0424 Section D-D.</p>	<p>There is a discrepancy between Civil drawing and Architectural drawings regarding the structure above the escalator and</p>	<p>Civil drawing is correct. Therefore, architectural drawing is revised. Refer to Annex C drawing No. STN-AR-A-ON-6022</p>

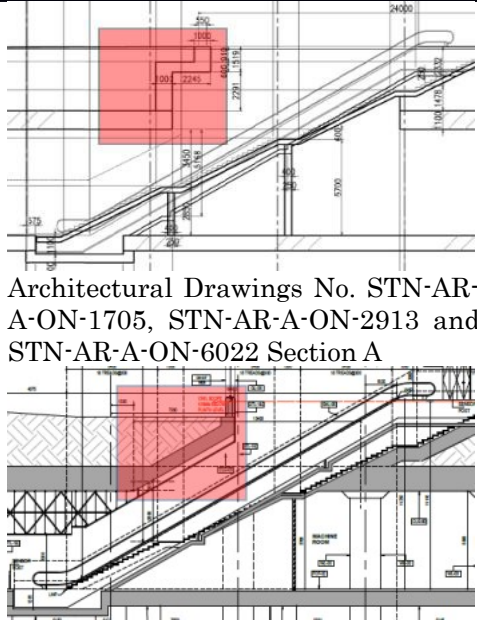
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	 <p>Architectural Drawings No. STN-AR-A-ON-1705, STN-AR-A-ON-2913 and STN-AR-A-ON-6022 Section A</p>	<p>staircase. Please clarify which one is correct, and issue revised drawings incorporating the changes arising out of this discrepancy.</p>	
<p>8.</p>	<p>UT-CE-OS-0001,0003 and 0004</p>	<p>Reference is made to the drawing number UT-CE-OS-0001,0003 and 0004 Rev.2</p>	<p>Please follow the published drawings (Civil, structure, Architecture, MEP and Station Plaza) for the cost estimation. If there are discrepancies, Drawings of Civil, Structure, Architecture, MEP and Station Plaza shall prevail.</p>

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		<p>showing the existing utilities and relocation plan issued under the General Bid Bulletin No.7 dated 22 February 2021. The location and profile of Emergency Staircase ES-01 and Entrance-02 have been revised in these drawing whilst the other relevant drawings (civil, structure, Architecture, MEP and Station Plaza) still remain unchanged.</p>	
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		Please clarify.	
<i>Others</i>			
9.	BB 6 Annex A Answer No. 47 Pay item for Sealants In your answer No 47 in BB^ Annex A to the request to identify the pay items for the sealants covering this clause 1815, your answer is that Item is listed in TS and drawings under miscellaneous metal work STN-AR-A-ON-0201 but not in BOQ	Please provide pay items for sealants in this section in BOQ since you are saying, "not in BOQ", and an addendum. Please clarify your answer; we note that no description in the "drawing under miscellaneous metal works STN-AR-A-ON-0201", regarding the sealant.	Refer to Annex C BOQ of General Bid Bulletin up to No.10, for updated answer and further clarification.
10.	BB 8 Annex A RFC response No. 84. Pay Item 1031 (1) c	We have not received the drawing in question in the	Please refer to STN-AR-A-OS-9001 in Annex C of GBB No. 9.

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	TS2: 372 Glass Wool Acoustic Panel The response: "Please refer to dwg no 9001 (Typical wall type details) in the updated package"	updated package up to GBB No. 10. Please issue the said drawing with an addendum.	
11.	BB 8 Annex A RFC response No. 181 Steel restraints of block walls DWG Nos. STA-S-OS/ON-3010 TYPICAL DETAILS CONCRETE BLOCKS STN-AR-A-OS/ON-9001 TYPICAL WALL TYPE DETAILS BLK-01, BLK-02, BLK-03 The response: "Structural drawings take precedence over Architectural drawings."	We cannot identify the pay items for concrete, reinforcing steel and formworks for the stiffener columns, stiffener beams, stiffener frames, lintels, trimmer and corner bars, dowels, hobs, RC up stand, capping beams, etc. May we assume that those are included in the following items	No, such costs are considered incidental to the wall construction and should be included in the unit price for such wall construction. The construction shall comply with the relevant requirements of the Philippine Building Codes.

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		<p>in Bill No. 4: 900 900 (1) (c1) Structural Concrete (27.6 MPa) at 28 days m3 902 902 (1) a1 Reinforcing Steel (Deformed), Grade 40 kg 902 902 (2) a2 Reinforcing Steel (Deformed), Grade 60 kg 903 903 (2) Formworks and Falseworks m2</p>	<p>Please issue a new pay item number for the restraints of concrete blocks made of steel angles, plates and anchor bolts</p>
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		shown on DWG Nos. STA-S-OS/ON-3010.	
12.	GBB 8 Annex A Section IV Bid Form FIR-2	Average Monthly invoicing Over Last Six Months shall be calculated using the monthly invoice amounts for a certain committed contract which were issued during six (6) months counting from time for preparation of Bids Query: Please clarify the meaning of six (6) months counting from	The Form FIR-2 says as follows: Average Monthly Invoicing Over Last Six Months [US\$/month] As the bid submission date is extended to April 8, the Bidder may use invoices issued during October 2020 to March 2021.

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		time for preparation of Bids and the six (6) inclusive months for invoicing, for clarify?	
13.	Volume IA Part 1: Bidding Procedures Section IV Bidding Form-Bill of Quantities	Shall we consider the COVID-19 related cost as a provisional sum?	The Bidder is not required to consider COVID-19 as a provisional sum in the Bidder's Price Bid. Such costs for COVID-19 will be discussed at the contract negotiation at the Employer's own discretion, if necessary.
14.	Volume IA Part 1: Bidding Procedures Section IV Bidding Form-Bill of Quantities	Is the project and the Contractor exempted from securing or paying the LGUs Municipal Tax?	In accordance with the Bureau of Internal Revenue (BIR) Memorandum Circular (RMC) No. 8-2017 dated 9 January 2017, Japanese contractors shall bill and pass on the 12% VAT on sales of goods and services to the Government or its executing agencies pursuant to the Exchange of Notes between the GOP and GOJ. The circular also provides that (1) VAT-registered suppliers and subcontractors shall bill and pass on the 12% VAT to the Japanese Contractors/Companies who shall recognize input VAT and pass on to the concerned executing agency; and (2) the Japanese Contractors shall file VAT returns and pay the 12% VAT less the input credits from purchases of goods and services from their suppliers or subcontractors. Refer to the Attachment A of this Annex "BUREAU OF INTERNAL REVENUES MEMORANDUM CIRCULAR No. 8-2017".

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 9, 2017

REVENUE MEMORANDUM CIRCULAR NO. 8-2017

Subject: Clarifying the Tax Treatment of Value-Added Tax on Government Money Payments for OECF Funded Projects under Exchange of Notes Between Republic of the Philippines and the Government of Japan

To : All Internal Revenue Officials, Employees and Others Concerned.

Under the Exchange of Notes between the Republic of the Philippines and the Government of Japan for OECF- Funded Projects ("Exchange of Notes") undertaken in the Philippines, the standard clauses pertaining to the tax treatment of participating Japanese suppliers, contractors and nationals clearly state that the Japanese suppliers, contractors or nationals engaged in OECF-Funded projects in the Philippines shall not be required to shoulder any fiscal levies and/or taxes associated with the project.

Stated otherwise, all taxes associated with the project shall be assumed by the executing government agencies. Thus, this Circular is about clearly acknowledging - and accordingly implementing - this obligation of the Philippine government under the Exchange of Notes.

Applied to Value-Added Tax (VAT), the 12% VAT under Section 106 and Section 108 of the Tax Code, as amended, imposed on all sales of goods and services, including sales of goods and services to the Government, shall be assumed by the Philippine Government or its executing agencies pursuant to the Exchange of Notes.

In this context, and in order to effectively implement the Exchange of Notes, the following rules, for VAT purposes, shall govern:

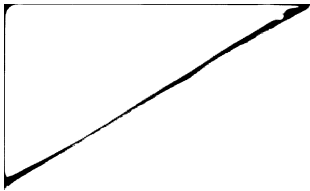
1. The VAT-registered suppliers and sub-contractors of the Japanese companies shall bill and pass on the twelve percent (12%) VAT to the Japanese companies/contractors. In turn, the Japanese contractors shall include in their billing and pass on the 12% VAT to the concerned executing agencies of the Republic of the Philippines. Since under the Exchange of Notes, the OECF Fund shall not be used to pay for the tax, then the VAT is for the account of the Philippine government.
2. The Japanese contractors shall file the prescribed VAT returns on gross receipts derived from OECF-funded projects, claim their input taxes from their purchases of goods, properties and services from their suppliers or subcontractors and shall pay the output tax or VAT thereon, after offsetting the creditable or allowable input taxes, considering that the amount intended for payment of the VAT has already been collected and received by the

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

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Attachment A




Japanese contractors or nationals from the executing government agencies as part of the total billing/invoice price.

3. In no case shall input taxes arising from transactions attributable to activities unrelated to the OECF-funded project be allowed or be credited against the output tax on gross receipts from the project.

Any ruling or revenue issuance which is inconsistent herewith is hereby amended, repealed or modified accordingly.

All internal revenue officers and others concerned are hereby enjoined to strictly implement the provisions of this Circular.


CAESAR R. DULAY
Commissioner
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