



C-JTSCC(FWD), RCCs, USACE, DLA, GSA, NTM-A/CSTC-A, IJC, CICMB, J9, PRT
&
JCCS

“Vendor Registration Document Process (VRD)” (strategic, operational and tactical)

Releasable to Vendors
Fiscal Year 2013



COIN Business Objective



All vendors “**doing business**” shall provide their Government of the Islamic Republic of Afghanistan and the U.S. Government’s vendor registration documents in support of U.S. Government Procurement Processes to ensure we do business with **legitimate, capable** Afghan registered companies who can impact **Afghanistan’s National Priorities** and economic infrastructure in support of the 34 Provinces



Host Nation and Non-Host Nation (Domestic & International Companies)

Vendor Registration Document Process (VRD)



Host Nation (Domestic Vendors) Vendor Registration Document Process (Prime and Subcontractors)

- **Valid AISA License (front and back-submit in English and Dari) for Domestic and International Owned Companies** – primary business license to do business inside of Afghanistan is issued in accordance to the vendor's general business sector and operation type: **manufacturing and services** (small-medium-large businesses); and, **construction** (medium-large business only); additional AISA general business licenses dependent on JCCS profile; and, **respective ministries specialty licenses**; Joint Venture (JV) businesses require JV AISA license, an official Joint Venture Agreement signed and sealed by an Afghan Attorney's imprint seal, and approved by the Afghan Commercial Court to prevent fraud and abuse <http://www.aisa.org.af/>
- Articles of Association (submit in **English and Dari**) – provided when license is issued
- **Valid Tax Identification Number (TIN) Certificate** – issued by the Ministry of Finance <http://mof.gov.af/en> and Afghanistan Revenue Department: <http://ard.gov.af/>
- **Valid Fiscal Year Tax Clearance Letter and Tax Audit Detail Letter (submit in English and Dari)** – proof of taxes paid; issued by the Ministry of Finance. It is the vendor's responsibility to **disclose their contracting/project history** to remain current on taxes of **former and current companies** to be able to bid for US Government contracts to prevent fraud, abuse, and tax evasion
- **Afghan Nationals only: Karzai-era Tazkera ID and Karzai-era Passport (submit in English and Dari)**. Afghan Passport and Home Country Passport (If an **Afghan Expatriate**). **Note:** The U.S. does not recognize dual-citizenship. Ministry of Foreign Affairs Consular Services website: <http://mfa.gov.af/en/page/3903#vr>
- **Employment of Foreign Nationals** in Afghanistan requires an **Afghan Visa and Afghan Work Permit, and Home Country Passport** to comply with the Ministry of Foreign Affairs and the Ministry of Labor and Social Affairs laws and regulations. <http://molsamd.gov.af/en>
- **Company Marketing Portfolio, Past Performance, Contracting/Project History (since the company's establishment) (submit in English only)** – not to exceed 4 pages
- **Valid JCCS Banking Information** (JCCS Banking Information must be the same as your Invoice, DFAS and Electronic Fund Transfer (EFT) accounts to prevent vendor payment issues)
- **Valid Corporate/Company Questionnaire (submit in English only)** – fill out completely
- **Valid Vendor Family Detail Form (submit in English and Dari)** – fill out completely with official business licenses that support your JCCS vendor profile
- Go to: <https://www.jccs.gov/olvr/> to **Self-register, update your company's JCCS profile, and to upload your vendor registration documents (English only)** – vendor is responsible for completing all fields in JCCS. The information in JCCS must correspond to the company's licensing and tax credentials as issued by the licensing and tax authorities to be able to bid for US Government contracts. **Vendors send their JCCS ID to the Business Advisor and copies the Contracting Officer (KO) via e-mail to review and validate the vendor's JCCS profile. The KO may determine your company's proposal to be non-responsive. (slide 4, 5 and 6)**



Non-Host Nation

(International vendors)

Registration Document Process

(Prime and Subcontractors)

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- **Non Host Nation (NHN): Internationally- owned** company compliance with their respective Embassy (country) official letter endorsing the company to do business inside of Afghanistan, and compliance with the Afghanistan and the U.S. Government vendor registration document (VRD) process and self-registration in JCCS
- **Compliance with the Host Nation (domestic vendors) vendor registration document process and self-registration in JCCS (slide 4, 5 and 6)**
- **The KO may determine your company's proposal to be non-responsive.**

For US companies only -

- US companies - go to US Embassy-Kabul: <http://kabul.usembassy.gov/ilfb.html>
- Your company's articles of incorporation in the United States (US)
- A document showing your US federal taxpayer identification number
- A 2-3 sentence description of your proposed US business activities in Afghanistan
- A copy of the identification page of the US passport(s) of the principals of the Afghanistan business
- You will need to show the US Embassy the link between the principals whose passport information you are providing and the company, by way of the company's articles of incorporation or other documentation
- **U.S. Citizens:** Home Country Passport, Afghanistan Visa and Work Permit. If an Afghan Ex-patriate with U.S. citizenship, please provide your Home Country Passport and Afghan Passport (submit in **English and Dari**). **Note:** The U.S. does not recognize dual citizenship
- **Compliance with the Host Nation (domestic vendor) vendor registration document process and self-registration in JCCS (slide 4, 5 and 6)**
- **The KO may determine your company's proposal to be non-responsive.**

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Host Nation and Non-Host Nation (Domestic and International Vendors) Registration Document Process Responsiveness (Prime and Subcontractors)



- Please submit all registration documents as they were provided to you when the company was established with the licensing authorities. **Please ensure you maintain the business integrity of the vendor registration documents, and the company's Self-registration in JCCS, under Articles 64, 98, 99, 114, 114.1, and 114.2, Ministry of Finance, Income Tax Law of 2009, Afghanistan Administrative Corruption Article 3 as prescribed in Article 7; and, FAR Part 9.104-1 (d)(g), FAR Part 9.407, and FAR Part 9.407-2.** Please be advised that if you make or provide any knowingly false or frivolous statement, representations or evidence, you and your company may be liable for penalties under the **False Claim Act** (31 U.S.C. 3729-3733) or other applicable statutes, and/or **criminal penalties** under 18 U.S.C. 286, 287, 1001, and 1002, the **Military Extraterritorial Jurisdiction Act (MEJA)**, 18 U.S.C. Sec.3261, et al., the **Foreign Corrupt Practices Act** of 1977, as amended, 15 U.S.C. §§ 78dd-1, et seq. ("FCPA"), and the **Trafficking Victims Protection Act (TPVA)** of 2000 as amended (TPVA) (Public Law 106-386, Division A), **Afghan Procurement applicable Laws : Articles 35, 68, 69, 70, Rule 163, and Rule 164, 164(1), Civil Servant, "Code of Ethics", Article 4, and the laws of the Host Nation.** The burden falls on the vendor to comply with the: (a) U.S. and Afghan Government registration document (VRD) processes and self-registration in JCCS, and (b) the ability to perform and deliver as annotated in the US Government contract award. Please refer to slides number 4, 5, 6, 11,12, 13, 14, 15, 16, 21 and 22 for further information. **The KO may determine your company's proposal to be non-responsive.**

Know who you are doing business with to prevent fraud and abuse -

- System for Award Management (SAM),and Excluded Parties List System (EPLS): <https://www.sam.gov/> and <https://www.epls.gov/>
- World Bank **Listing of Ineligible Firms & Individuals:**
<http://web.worldbank.org/external/default/main?contentMDK=64069844&menuPK=116730&pagePK=64148989&piPK=64148984&querycontentMDK=64069700&theSitePK=84266>
- U.S. Bureau of Industry and Security, U.S. Department of Commerce: <http://www.bis.doc.gov/entities/default.htm>
- Office of Foreign Assets (OFAC): <http://www.treasury.gov/resource-center/sanctions/Pages/default.aspx>
- **DFARS 252.225-7993:** Prohibition on Contracting with the Enemy in the U.S. Central Command Theater of Operations (Deviation 2012-00005)(JAN 2012), and **DFARS 252.225-7994:** Additional Access to Contractor and Subcontractor Records in the U.S. Central Command Theater of Operations (Deviation 2012-00005)(Jan 2012). **The KO may determine your proposal to be non-responsive.**



Primes & Subcontractors

(Domestic and International Companies)

- Prime(s) **conduct their own** internal and external Subcontractor background check(s), vetting, etc., with Ministries of: Interior, Foreign Affairs, Finance and other respective ministries and Embassies for security and background checks of the company and the companies employees to ensure they can do business with Contracting Agencies of the United States
- Prime(s) ensure the Subcontractor(s) comply with the Host Nation and Non-Host Nation Vendor Registration Document Process (VRD), self-register in JCCS, update their JCCS profile, and upload their VRD into the Joint Contingency Contracting System (JCCS), and submits the **legal agreement(s) between the prime and subcontractors** approved by the Afghan Commercial Court (signed and sealed by the Afghan Commercial Court) or a certified Afghanistan Attorney authorized to practice law in Afghanistan (signed and sealed with the certified Afghan law firm, and the Afghan Attorney legal credentials of the Afghan law firm), to include AISA and respective ministry specialty licenses to the U.S. Government Contracting Officer representing the Contracting Agency. **The KO may determine your proposal to be non-responsive.**
- **Joint Venture (JV) licenses** are required to be issued by AISA, and respective ministry specialty license. **JV legal agreements** are required to be approved by the Afghan Commercial Court (signed and sealed by the Afghan Commercial Court) or a certified Afghanistan Attorney authorized to practice law in Afghanistan (signed and sealed with the certified Afghan law firm, and the Afghan Attorney legal credentials of the Afghan law firm). JV company is required to submit their **JV license and JV legal agreements** to the U.S. Government Contracting Officer representing the Contracting Agency to prevent fraud and abuse. **The KO may determine your proposal to be non-responsive.**
- Individual licenses are **not** authorized for each company as a Joint Venture company. **The KO may determine your proposal to be non-responsive.**
- Prime(s) and Joint Ventures **ascertain** Subcontractor compliance with the vendor registration document (VRD) process, self-registration in JCCS, and the uploading of their VRD into JCCS. **The KO may determine your proposal to be non-responsive.**
- Companies and individuals are required to have legal documentation approved by the Afghanistan Commercial Court, Ministry of Finance, respective ministry, and AISA to include proof of taxes paid for the **former company before a company can change its name to include license renewal** to prevent fraud and abuse, and vendor payment issues. **The KO may determine your proposal to be non-responsive.**
- All vendor registration documents are required to be **renewed to officially transfer ownership of the company** to prevent fraud and abuse, and vendor payment issues. **Company's licensed name should be the same when registering in JCCS, and submitting proposals for contract eligibility.** **The KO may determine your proposal to be non-responsive.**
- Companies and individuals are **not** authorized to use another company's licensing credentials and registration documents for solicitations and when submitting proposals to compete for US Government contracts to prevent fraud and abuse. **The KO may determine your proposal to be non-responsive.**
- **Contractor Integrity and Ethics:** Companies and individuals are required to provide a legal Power of Attorney approved by the Afghanistan Commercial Court from the company President, Vice President, and shareholders authorizing the individual to represent the company on their behalf to include requesting solicitations and submitting proposals on behalf of another company. Individuals and companies cannot submit a solicitation and proposal on their company's credentials when acting on behalf of another company's and individuals credentials. When an individual and a company act on another individual and company's behalf, then they will need a legal Power of Attorney approved by the Afghanistan Commercial Court and the current company that hired them acknowledging their employee is authorized to act on behalf of another company and individual to prevent fraud and abuse, and vendor payment issues. Companies and individuals transforming and morphing into new companies to circumvent the tax authorities worldwide violate the business integrity and business ethics of the US Government (this includes the President, Vice President, and shareholders of any and all companies, formerly and currently doing business in Afghanistan) to prevent fraud and abuse, and vendor payment issues. **The KO may determine your proposal to be non-responsive.**



Business Information of Interest

(Part 1 of 2)



Dear Vendor:

- Thank you for your interest in business opportunities with US Government Contracting Agencies and NATO Contracting Agencies. Please continue to monitor the JCCS website for new US Government solicitations. It would be in your best interest to review the additional websites listed below for other business opportunities. **Self-register your company, update your JCCS profile, upload your vendor registration documents into JCCS, and contact the Contracting Officer and the Business Advisor with your JCCS ID to review and validate.** The KO may determine your company to be non-responsive if you do not Self-Register in JCCS:
<https://www.jccs.gov/olvr>
- Your company (**prime and/or subcontractors**) should be registered individually as mentioned in the **HN and NHN Vendor Registration Documents (VRDs) Process (slides 4 and 5)**
- **The information in JCCS must correspond to the company's license and tax credentials as issued by the licensing authorities to be able to bid for US Government contracts**
- You should periodically review the websites for new Solicitations, RFPs, RFQs, BPAs, etc.
- You need to find and request a solicitation from the email address listed against the solicitation
- The government office should respond to your request within 24 hours with a copy of the solicitation, the period of time you have to respond and any further instructions
- You should respond in accordance with the listed instructions to either the mailing or email address listed on the proposal instructions.
- It may take government offices up to 30 days to respond plus an additional 15 days of administrative processing based on the size and the complexity of the procurement
- Persistent email and phone calls to government contract officers and offices will only slow the response of the government in awarding a contract.
- **Please do not request solicitations and/or contract information from the Business Advisors, Linguist, and Local National Contract Admin/Vendor Payment personnel as they are not privy to the KOs areas of responsibility. All personnel providing vendor, contracting, and vendor payment information illegally will be reported to the International Contracting Corruption Task Force (ICCTF) for adjudication in accordance with the U.S. and Host Nation laws.**
- Please do not send SPAM e-mails or unnecessary e-mails and SPAM phone calls to Business Advisors and the KOs as it may lead to the removal of your company from doing business with the US Government
- Continuously spamming or calling is considered a violation of business ethics in the contracting community
- All contracting issues/concerns are addressed by the Contracting Officer as required with the vendor of interest
- jccs.support@dla.mil (Contact the JCCS Help Desk if you forgot your JCCS USERID and Password and/or for technical difficulties)



Business Information of Interest



Solicitations websites of interest:

- Thank you for your interest in business opportunities with US Government and NATO Contracting Agencies. Please continue to monitor the following websites for **new** US Government solicitations.
- <https://www.jccs.gov/olvr> (The Joint Contingency Contracting System (JCCS))
- <http://www.ards.gov.af/index.php> (Afghanistan Reconstruction & Development Services)
- <https://www.fbo.gov> (US Government, Department of Defense, USAID and US Embassy)
- <http://web.worldbank.org/WBSITE/EXTERNAL/PROJECTS/PROCUREMENT/0,,pagePK:84271~theSitePK:84266,00.html> (World Bank)
- <http://www.afghanfirst.org>
- <http://www.aed.usace.army.mil/contracting2010.asp> (AED-N)
- <http://www.aed.usace.army.mil/AES/contracting.asp> (AED-S)
- <http://www.aco.nato.int/financeandacquisition.aspx> (NATO)
- <https://www.natolog.com/public/> (NATO)
- UFC: http://www.wbdg.org/ccb/browse_cat.php?o=29&c=4
- NEPA 70: <http://www.nfpa.org> and the NESC: <http://www.standards.ieee.org/nesc>



Vendor Websites of Interest



- AISA: <http://www.aisa.org.af/> (Click on Invest in Afghanistan, click on licensing procedures to view AISA license information and requirements)
- Ministry of Economy: Nongovernmental Organizations (NGOs) – Non-Profit and For-Profit <http://moec.gov.af/en>
- Ministry of Commerce and Industry: <http://moci.gov.af/en> and <http://moci.gov.af/en/page/7555>
- Ministry of Transportation and Civil Aviation: <http://motca.gov.af/>
- Ministry of Urban Development: <http://muda.gov.af/>
- Ministry of Finance Taxpayer Offices: tax information for small-medium-large businesses at: <http://mof.gov.af/en> and Afghanistan Revenue Department: <http://ard.gov.af/> (Click on Information tab)
- Calendar Converter: <http://www.funaba.org/en/calendar-conversion.cgi>
- Ministry of Foreign Affairs: <http://mfa.gov.af/en> (foreign nationals and Ex-patriates: click on: Consular Services for Afghan Passports, Afghan Visas, etc.)
- Ministry of Labor and Social Affairs: <http://molsamd.gov.af/en> (foreign nationals click on: Work Permits for Afghan Work Permits)
- Ministry of Interior: <http://moi.gov.af/fa>
- U.S. Embassy-Kabul: <http://kabul.usembassy.gov/ilfb.html> and <http://trade.gov/afghanistan/> and http://trade.gov/static/2011CCG_Afghan.pdf
- and/or respective Embassy
- High Office of Oversight and Anti-Corruption: <http://anti-corruption.gov.af/en>
- USAID: <http://www.usaid.gov/where-we-work/afghanistan-and-pakistan> and <http://www.doingbusiness.org/data/exploreconomies/afghanistan>
- World Bank: <http://www.worldbank.org/>



Afghanistan Income Tax Law of 2009 (Ministry of Finance)



- Three **valid** tax documents are required to do business with the US Government: **valid** TIN, Tax Clearance Letter, Tax Audit Detail Letter/Report with **valid** bank receipt. Please ensure your company provides a copy of the Tax Exemption Letter, and a copy of the contract form, DD Form 1155 (JAN 1998 (EG)) and/or SF 1449 with the vendor's and KOs legible signatures to receive the appropriate tax exemption by disclosing your complete contracting history to the Ministry of Finance, Ruling & Exemption Office & the Taxpayer's Office to prevent fraud and abuse, and worldwide tax evasion. Tax Exemption Letters to be included with the contract award. **The KO may determine your proposal to be non-responsive.** The US Government provides the Afghanistan Government the list of contracts awarded to domestic and international vendors to prevent and detect fraud and abuse, and worldwide tax evasion. Tax Revenue assist the Afghanistan Government to build its infrastructure.
- The income of which is claimed to be exempt from taxes shall be determined by the Ministry of Finance based on the contract value and contracted services rendered, and the tax agreements codified with the U.S. Government in support of U.S. Forces described in Diplomatic Notes 202 (State Department No. 03-67, 2003, WL21754316 (Treaty), Ministry of Foreign Affairs, Document No. 193, 28 May 2003, Document No. 791, 12 December 2012, and the Military Technical Agreement (MTA)
- Valid Fiscal Year (FY) Tax Documents: Afghan Tax Filing Season is from 21 December 20XX – 20 March 20XX
- Afghan Tax Year is from 21 December to 20 December



DoD Inspector General (IG)

“Trafficking Victims Protection Act”



Compliance with the Federal Property and Administrative Services Act (40 U.S.C. 101 et seq.) and the Trafficking Victims Protection Act (TPVA) of 2000 as amended (TPVA) (Public Law 106-386, Division A), and the Ministry of Foreign Affairs, Consular Department, Foreign Visa Section, Chapter 2, Article 15 of the law on Travel and Stay of Foreign Nationals in Afghanistan): <http://molsamd.gov.af/en> and <http://mfa.gov.af/en>

- Companies recruiting workers to support the U.S. Department of Defense (DoD) cannot engage in unfair tactics such as:
 - Illegal confiscation of passports, visas, and work permits
 - Deceptive hiring practices
 - Excessive recruitment fees
 - Substandard living conditions
 - Circumvention of immigration procedures of international and host country laws for work visas and transit and entry
 - Forcing/procuring sex acts
 - Debt bondage, involuntary servitude, and slavery
 - Illegally occupying premises (company and individual squatters)

- Worker Bill of Rights: All **Foreign National Employees** supporting U.S. installations abroad have a right to:
 - **Hold their own legal passport**
 - **Legal visas and work permits** issued by GIRoA, MoLSAMD and GIRoA, MoFA
 - Receive agreed upon wages on time
 - Take lunch-and-work breaks
 - Leave the place of employment at any time
 - Identify grievances without fear of reprisal
 - **Have a copy of their signed employment contract**
 - Be paid wages not below legal in-country minimum wage
 - If housing is provided, live in habitable space that is comparable to others on the U.S. base

- Ministry of Labor and Social Affairs, Hiring and Firing procedures for domestic and international companies to include NGOs: requires minimum age for employee recruitment in Afghanistan is 18 years old, in the light industries age is 15 years old, and for apprenticeship age is 14 years old



Governing Authorities

(Domestic and International Companies)

Governing authorities for registering entities (domestic and foreign/international) for doing business inside/outside of Afghanistan:

- **GIRoA, Ministry of Justice, Official Gazette, Private Investment Law, Issue No. 869, Date: 21 December 2005** and <http://www.aisa.org.af/files/laws/english/New-Investment-Law.pdf>
- **Afghanistan Investment Support Agency (AISA) registers entities (domestic and foreign) for doing business inside of Afghanistan** - <http://www.aisa.org.af/english/investafghanistan.html>
- **Ministry of Commerce and Industry (MoCI) registers import/export entities only (domestic and foreign) for doing business outside of Afghanistan:** <http://moci.gov.af/en> and <http://moci.gov.af/en/page/7555>
- **Ministry of Finance (MoF), Afghanistan Revenue Department (ARD), Income Tax Law of 2009** to include taxation information for issuing **Tax Identification Numbers, Tax Clearance Letter, and Tax Audit Detail Letter** to entities (domestic and foreign) for proof of taxes paid: <http://ard.gov.af/> and <http://ard.gov.af/index.php/2012-06-03-16-02-50/public-ruling#>
- **US Embassy/USAID- Kabul (US companies wanting to do business inside/outside of Afghanistan)** in accordance with the GIRoA, Private Investment Law, AISA, MoCI, and the MoF, ARD host nation business registration licensing and tax procedures: <http://kabul.usembassy.gov/ilfb.html> and <http://trade.gov/afghanistan/> and http://trade.gov/static/2011CCG_Afghan.pdf Note: All other international companies need to following their respective Embassy's directives.
- **CENTCOM-Joint Theater Support Contracting Command (C-JTSCC), Acquisition Instruction (AI), dated 1 September 2011,** and the **Joint Contingency Contracting System (JCCS)** for domestic and international companies to include US companies wanting to do business inside/outside of Afghanistan in accordance with the US Embassy/USAID, GIRoA, Private Investment Law, AISA, MoCI, and the MoF, ARD host nation business registration licensing and tax policies and procedures.
- **Joint Contingency Contracting System (JCCS)** – to create JCCS USER account to register or update domestic and international/foreign entity to include US entities doing business in Afghanistan (business/company/individual) <https://www.jccs.gov/olvr>



Definitions

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U.S. applicable references: FAR, The False Claims Act, Military Extraterritorial Jurisdiction Act, Foreign Corrupt Practices Act, and the Uniform Code of Military Justice:

- The **Federal Acquisition Regulation (FAR)** is the principal set of rules in the Federal Acquisition Regulation System. This system consists of sets of [regulations](#) issued by agencies of the [federal government of the United States](#) to govern what is called the "acquisition process"; this is the process through which the government purchases ("acquires") goods and services. That process consists of three phases: (1) need recognition and acquisition planning, (2) contract formation, and (3) contract administration. The FAR System regulates the activities of government personnel in carrying out that process. It does not regulate the purchasing activities of [private sector](#) firms, except to the extent that parts of it are incorporated into government solicitations and contracts by reference. The FAR is codified in Title 48 of the United States [Code of Federal Regulations](#). It is issued pursuant to the Office of Federal Procurement Policy Act of 1974 (Pub. L. 93-400 and [Title 41 of the United States Code](#)), Chapter 7. Statutory authority to issue and maintain the FAR resides with the Secretary of Defense, the Administrator of General Services, and the Administrator, National Aeronautics and Space Administration, 41 U.S.C. § 421(c)(1), subject to the approval of the Administrator of Federal Procurement Policy, 41 U.S.C. § 405. <https://www.acquisition.gov/far/>
- The **False Claims Act (31 U.S.C. §§ 3729–3733)**, also called the "**Lincoln Law**") is an American [federal law](#) that imposes liability on persons and companies (typically [federal contractors](#)) who [defraud](#) governmental programs. The law includes a "[qui tam](#)" provision that allows people who are not affiliated with the government to file [actions](#) on behalf of the government (informally called "[whistleblowing](#)"). Persons filing under the Act stand to receive a portion (usually about 15–25 percent) of any recovered [damages](#). Claims under the law have typically involved health care, military, or other government spending programs, and dominate the [list of largest pharmaceutical settlements](#). The government has recovered nearly \$22 billion under the False Claims Act between 1987 (after the significant 1986 amendments) and 2008.^[1]
- **Military Extraterritorial Jurisdiction Act (MEJA)** was a bill passed in 2000 that allowed persons who are "employed by or accompanying the armed forces" overseas may be prosecuted under the Military Extraterritorial Jurisdiction Act of 2000 for any offense that would be punishable by imprisonment for more than one year if committed within the special maritime and territorial jurisdiction of the United States. "Employed by the armed forces" is defined to include civilian employees of the [Department of Defense](#) (DoD) as well as its contractors and their employees (including subcontractors at any tier), and, after October 8, 2004, civilian contractors and employees from other federal agencies and "any provisional authority," to the extent that their employment is related to the support of the Department of Defense mission overseas.^[3]
- **Foreign Corrupt Practices Act of 1977:** The anti-bribery provisions of the FCPA prohibit: Issuers, domestic concerns, and any person from making use of interstate commerce corruptly, in furtherance of an offer or payment of anything of value to a foreign official, foreign political party, or candidate for political office, for the purpose of influencing any act of that [foreign official](#) in violation of the duty of that official, or to secure any improper advantage in order to obtain or retain business.



Definitions

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Afghan Procurement applicable Laws : Procurement Ethics, Articles 35, 68, 69, 70, Rule 163, and Rule 164, sub-Rule 164(1), Civil Servant, "Code of Ethics", Article 4: <http://www.ppu.gov.af>

Procurement Ethics: The Procurement Law and Rules of Procedure specify standards of ethical behavior and penalties for violations; and, ethical challenges can occur suddenly and in unexpected situations - so we need to be able to think quickly and correctly. Principles that provide guidance regarding the distinction of right from wrong in the conduct of acquiring goods, works, and services; and, principles that provide guidance regarding the obligations of both buyers and sellers involved in procurement.

Article 35, Conflict of Interest: A signed statement that the bidder does not have a conflict of interest in relation to the procurement.

Article 68, Obligation of Procurement Officials: Assure procurement officials avoid personal benefit from relevant actions, either directly or indirectly through close relatives. Close relatives, for this purpose, includes children, father, grandfather, mother, grandmother, spouse, brother, sister, aunt, uncle, aunt, and their children to second rank, father-in-law, brother-in-law, mother-in-law. Procurement staff who violate this Law are liable to applicable administrative sanctions, as well as prosecution under the law.

Article 69 and 70, Obligations of Bidders and Contractors: A bidder shall not provide false information in order to influence a procurement proceeding, including the award of a procurement contract; avoid offering or giving a favor either directly or indirectly; not to engage in collusion to monopolize procurement processes and to establish bid prices at uncompetitive levels, which prevents the promotion of a free, transparent, open, and competitive procurement system; bidders who offer or give bribes or who engage in preparation of fraudulent documents in connection with procurement are subject to prosecution under the law; entity shall notify the Ministry of Finance, Public Procurement Unit (PPU), and other legal enforcement authorities; the non-acceptance of a bid from bidder who offers [to give], or gives a benefit; and, the contractor shall not further contract an awarded contract to another person.

Rule 163: "corrupt practice" means the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the action of a public official in the procurement process or in contract execution; and, a collusive practice means a scheme or arrangement between two or more bidders, with or without the knowledge of the Entity, designed to establish bid prices at artificial, non-competitive levels.

Rule 164, and sub-Rule 164 (1), Former Afghan Public Officials: Individuals who served as procurement officers or participated in approval of any procurement activities with respect to a procurement shall not participate: in any manner, as an office, employee, agent or representative of a bidder or contractor, in any negotiations or technical discussions leading to the award, modification or extension of the contract for such procurement; or personally or substantially on behalf of a contractor in the performance of such contract. The restriction in sub-Rule 164 [1] shall remain in effect for the duration of the procurement proceeding and contract, if any, in question.

Civil Servant, "Code of Ethics", Article 4: A civil servant shall not accept gifts or any other materialistic or intellectual benefits neither for him/her self nor for his/her relatives, friends, relevant office, counterparts or subordinates.



Definitions

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Ministry of Finance, Income Tax Law of 2009: Articles 64, 98, 99, 114, 114.1, 114.2, 115.1, and 116.4:

Article 64, Business Receipts Tax: Business receipts tax is a tax which is imposed on total gross income (Sales) before any deduction according to the rates prescribed by Article 66 of this Law. The Ministry of Finance may specify criteria and procedures for the better application of this Article [66].

Article 98, Anti-avoidance: (1) Where any person enters into any transaction or arrangement with the intent to cause reduction of liability to pay tax, the Ministry of Finance may disregard such transaction or arrangement and assess all persons affected by the transaction or arrangement as if the disregarded transaction or arrangement had not taken place, and (2) Any person who evades income tax shall be required to pay the income tax due and additional tax as follows: in the first instance, additional tax of double the evaded tax, and in the second instance, additional tax of double the evaded tax and the business activity of the person shall be ceased by order of the court.

Article 99, Offenses and penalties: (1) Where a person has not complied with tax obligations under the provisions of this Law, the person shall incur additional income tax liability and penalties under this Chapter in addition to payment of tax due. The provisions of this Law shall apply to the assessment and collection of additional income tax in the same manner as for other taxes under this Law. (2) Additional income tax shall be payable in the following cases: (a) failure to pay the due tax by the due date prescribed by the provisions of this Law, (b) failure to maintain or provide access to books and records of business transactions, (c) failure to file a tax return and balance sheet, (d) failure to withhold tax, (e) failure to pay tax, and (f) failure to obtain a Taxpayer Identification Number.

Article 114, Non-issuance of licenses: Where natural or legal persons have not paid their tax due by the due date according to the provisions of this Law, the Ministry of Finance may officially inform those government agencies and departments which have the authority to issue licenses to not renew their licenses. The licenses of persons may be issued only when they have documents from the Ministry of Finance to indicate they have fulfilled their tax obligations and submitted them to the relevant office.

Article 114.1: Taxpayers are generally required to request and receive a tax clearance certificate (or similar approval) from the Ministry of Finance before being permitted to renew any license they are required to have from government departments and other agencies.

Article 114.2: Where the Ministry of Finance has specifically identified taxpayers as having outstanding tax obligations, the Ministry of Finance may inform licensing authorities of those taxpayers and the licensing authority will not renew licenses until approval is given by the Ministry of Finance. Taxpayers will be required to receive a tax clearance certificate or similar approval from the Ministry of Finance for presentation to the relevant licensing authority before a license may be renewed.

Article 115.1: The Law on Domestic and Foreign Private Investment 1381, 22 November 2003, the date that the **Afghanistan Investment Support Agency** took over responsibility for registration of private investment from the Ministry of Commerce; and the approved enterprise must have complied with, and continues to comply with the provisions of the Law on Domestic and Foreign Private Investment 1381 (or its successor law) and the provisions of related laws.

Article 116.4: The Ministry of Finance shall publish guidelines, after consultation with the Ministry of Foreign Affairs and Ministry of Justice, to address the circumstances pursuant to which a treaty, contract, or other agreement shall be considered approved in accordance with Article 116(2) and/or Article 90 of the Constitution for the Islamic Republic of Afghanistan



USG and GIRoA:

Anti-Corruption



حکومت ایالات متحده
و
حکومت اسلامی جمهوری افغانستان
مبارزه علیه فساد اداری



Report Waste, Fraud, and Abuse



U.S. Government: The National Procurement Fraud Initiative - is designed to promote the early detection, identification, prevention and prosecution of procurement fraud associated with the increase in contracting activity for national security and other government programs.

Anyone with information concerning illegal conduct in the procurement of goods or services involving DOD contracts, tax evasion, bribery, money laundering, financing terrorism, and human, drug, and weapons smuggling in Iraq or Afghanistan is urged to contact:

Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR): www.sigar.mil/hotline.asp or e-mail: hotline@sigar.mil or: Cell: 0700107300

International Contract Corruption Task Force (ICCTF)-Afghanistan: fraud@swa.army.mil and bgrmicctf@afghan.swa.army.mil or dial 0701132000, wait for dial tone, and dial DSN: 318-237-1419/1408/0021

NCES at 202-307-6694 or antitrust.complaints@usdoj.gov

DoD ID at 1-800-424-9098 or hotline@dodig.osd.mil and <http://www.dodig.mil/hotline/index.html>

Army CID at www.cid.army.mil or <http://www.cid.army.mil/reportacrime.html>

Air Force Office of Special Investigations: <http://www.osi.andrews.af.mil/library/factsheets/factsheet.asp?id=14522>

Navy Criminal Investigation Command: <http://www.ncis.navy.mil/Pages/publicdefault.aspx>

Department of Justice (DOJ): 202-514-7021 or fcpa.fraud@usdoj.gov



راپور دهی از ضایعات، تقلب و سو استفاده

حکومت ایالات متحده امریکا-ابتکار ملی تقلب/فریب تدارکات - این اداره به غرض تشویق کشف سریع، شناسایی، جلوگیری و تعقیب قانونی موارد تقلب تدارکاتی مربوط به فعالیت های روز افزون قرار داد ها بخاطر امنیت ملی و سایر برنامه های دولتی طرح گردیده است.

هر آن شخص که در مورد خریداری غیر قانونی اجناس و خدمات که شامل قرار داد های وزارت دفاع امریکا در عراق و افغانستان هستند میتوانند معلومات خویش را با مراجع ذیل شریک بسازند.
دفتر سر مفتش خاص برای بازسازی افغانستان (SIGAR):

www.sigar.mil/hotline.asp or e-mail: hotline@sigar.mil or:

DSN: 94-312-664-0378, Cell: 0700107300

نهاد بین المللی فساد قرار داد ها (ICCTF) افغانستان. شماره 318-237-1408/1418 ایمیل

fraud@swa.army.mil

NCES شماره تماس 2023076694 یا ایمیل antitrust.complaints@usdoj.gov

DCIS شماره تماس 8004249098 یا ایمیل hotline@dodig.mil

Army CID ایمیل www.cid.army.mil/ یا ایمیل

وزارت عدلیه: 2025147021 یا ایمیل fcpa.fraud@usdoj.gov

اداره عالی نظارت مبارزه علیه فساد اداری: hotline@anti-corruption.gov.af



Suspension تعليق

UNCLASSIFIED/FOUO



- Causes for Suspension (FAR 9.407-2):

- علت تعليق نظر به FAR 9.407-2

- Fraud in connection with obtaining or performing a government contract or subcontract

- دخيل بودن در كار غير قانوني، قراردادي اولي يا دومي براي دريافت قرارداد

- Violation of federal or state antitrust statutes

- عدم رعايت ويا تخطي از قوانين فدرالي و يا ايالتي

- Embezzlement, theft, forgery, bribery, falsification or destruction of records, false statements, tax evasion, or receiving stolen property

- دخيل بودن در اختلاس، دزدي، جعل، رشوت، تحريف ويا از بين بردن اسناد، اظهارات غلت، فرار از عدم پرداخت ماليه ويا دريافت دارايي دزدي شده

- Any other cause that may impact the present responsibility of a contractor.

- ويا هر مسوليت كنوني ديگر كه متوجه قراردادي ميگردد



Administrative Corruption

Article Three:

Committing of the following acts and crimes by government officials or other authorities prescribed in Article (7) of this law shall be considered as administrative corruption:

1. Bribery
2. Embezzlement
3. Stealing of documents
4. Unauthorized destruction of official records
5. Exceeding the limits of legal scope of authority
6. Misusing of duty power
7. Impeding the implementation of justice
8. Using government facilities and official work hours for personal affairs
9. Refusing to perform duty without legal justification
10. Concealing the truth
11. Illegal increase in assets
12. Forgery of documents
13. Misrepresentation of authority (falsely representing to have certain official authority to grant or deny government approval).
14. Receiving any kind of gifts in order to perform or refrain from performing official actions.
15. Delaying the execution of assigned duties
16. Violating the code of ethics of the related office
17. Involving ethnic, regional, religious, partisan, gender and personal issues in performing entrusted duties.
18. Acting or refusing to act in violation of the Anti-administrative corruption Strategy.



فساد اداری:

ماده سوم:

مرتکب شدن به اعمال و جرایم ذیل توسط کارمندان دولت یا سایر مراجع مطابق به ماده (7) این قانون فساد اداری پنداشته میشود:

- رشوت
- اختلاس
- سرقت اسناد
- تخریب نمودن اسناد رسمی بدون اجازه افراد و شعبات مربوطه
- سوء استفاده از صلاحیت بیشتر از حد تعیین شده
- سوی استفاده از موقف کاری
- ممانعت از تطبیق قانون/عدالت
- سوء استفاده از امکانات دولتی و ساعات رسمی به منظور منافع شخصی
- انکار از انجام وظایف بدون دلیل موجه
- پنهان نمودن حقایق
- افزایش غیر قانونی در دارایی ها
- تقلب در اسناد
- وانمودن اختیارات غلط (بصورت غلط وانمودن اختیارات رسمی برای اخذ و ممانعت رضایت دولت)
- دریافت هرگونه هدیه بمنظور انجام و اجتناب از اجرای وظایف رسمی
- به تاخیر انداختن اجرات وظایف محوله
- تخطی نمودن از طرز برخورد در اداره مربوطه
- در انجام وظایف محوله در نظر گرفتن مسایل قومی، منطوقوی، مذهبی، طرفداری شخص و یا گروپ، جنسیت و مشکلات شخصی
- عملکرد یا انکار در عمل که در تضاد با استراتژی مبارزه علیه فساد اداری قرار گیرد