REQUEST FOR PROPOSAL (RFP)
Appointment of Certification Body for ISO/IEC 27001:2022 Certification Services

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Intellectual Property

1. Invitation to Propose

Datam, a business unit of NZ Post Limited ("Datam"), invites proposals from accredited ISO/IEC 27001 Certification Bodies to conduct its upcoming ISO/IEC 27001:2022 Recertification Audit.

Datam intends to complete recertification during the week commencing 16 November 2026, ensuring continuity prior to certificate expiry.

This RFP relates solely to the Recertification Audit required to renew Datam's ISO/IEC 27001:2022 certification.

2. Current Certification Status

- Datam is currently certified to:
  - ISO/IEC 27001:2022 – Information Security Management Systems
- Certified Scope
  - Provision of data processing, communication, digital archiving and direct marketing services.
- Certificate Details
  - Original Certification Date: 4 December 2023
  - Current Expiry Date: 4 December 2026
- Certified Locations (Multi-Site)
  - New Zealand Post House, 7 Waterloo Quay, Pipitea, Wellington 6011, New Zealand
  - 18 Pukekiwiriki Place East Tamaki, Auckland 2013, New Zealand
  - 145 Orchard Road, Harewood, Christchurch 8051, New Zealand

3. Purpose of this RFP

The purpose of this RFP is to:

- Appoint an accredited ISO/IEC 27001:2022 Certification Body
- Conduct the required Recertification Audit
- Support ongoing certification maintenance activities

- Establish a multi-year certification services arrangement
- Ensure continuity of certification services across the certification lifecycle

Datam intends to establish an initial multi-year engagement covering recertification and subsequent surveillance audit activities.

This engagement excludes consultancy, implementation assistance, or advisory service.

4. Recertification Audit Requirements

The selected Certification Body shall:

4.1. Audit Execution

- Conduct Recertification Audit in accordance with ISO/IEC 17021
- Apply risk-based audit planning
- Determine appropriate audit duration
- Apply multi-site sampling methodology (where applicable)
- Conduct on-site, remote, or hybrid audits as appropriate

4.2. Target audit window

- Respondent must confirm firm availability to conduct the Recertification Audit during the scheduled audit window (Week commencing 16 November 2026).
- Failure to confirm availability for this period will result in the proposal being deemed non-compliant and excluded from further evaluation

4.3. ISMS Coverage Expectations

Audit scope will include (non-exhaustive):

- ISMS governance and leadership
- Risk assessment methodology
- Risk treatment planning
- Statement of Applicability validation
- Annex A control implementation
- Internal audit programme effectiveness

- Management review effectiveness
- Corrective action management
- Third-party risk management
- Cloud security controls (Azure)
- Security monitoring and logging
- Identity & Access Management controls
- Data protection and encryption controls

4.4. Reporting & Certification

The Certification Body must provide the following deliverables as part of the recertification audit engagement:

4.4.1. Required Deliverables

- Approved Audit Plan prior to audit commencement
- Daily or closing audit summary briefings (where applicable)
- Formal Audit Report
- Identification of Major and Minor Nonconformities
- Observations and Opportunities for Improvement
- Certification Recommendation
- Final Certification Decision
- Certificate Issuance Confirmation

4.4.2. Delivery Timeframe Expectations

Respondents must clearly define their standard delivery timelines for the following outputs:

Deliverable	Expected Timeframe
Audit Report	Within **10 working days** after completion of audit
Nonconformity Report	Within **5 working days** after audit completion
Certification Recommendation	Within **10 working days** after closure of major nonconformities

Certificate Issuance	Typically, within **30 calendar days** following certification decision

Respondents must:

- Confirm their ability to meet these delivery timeframes
- Declare any deviations from these expected timelines
- Identify any dependencies that may impact delivery timing

5. Accreditation Requirements

Respondents must meet the following accreditation and independence requirements:

- Be accredited by JAS-ANZ, UKAS, DAkkS, or another internationally recognised Accreditation Body authorised to accredit ISO/IEC 27001 certification bodies.
- Operate in accordance with ISO/IEC 17021-1 Conformity Assessment – Requirements for bodies providing audit and certification of management systems.
- Be formally authorised to conduct certification audits for ISO/IEC 27001:2022.
- Demonstrate organisational independence from consultancy, advisory, or ISMS implementation services.
- Respondents must provide evidence of accreditation, including accreditation scope covering ISO/IEC 27001:2022 certification.

6. Proposal Requirements

Respondents must include:

6.1. Organisational Profile

- Legal entity name
- Accreditation details and scope
- Years of operation
- Geographic presence

- Total ISO 27001 certifications currently maintained

6.2. Audit Methodology

- Recertification audit approach
- Audit duration calculation methodology
- Multi-site sampling approach
- Remote audit capability
- Certification decision governance process
- Appeals and complaints process

6.3. Proposed Audit Team

- Lead auditor qualifications
- ISO 27001:2022 competency
- Experience in technology / cloud environments
- Independence Declaration: Respondents must provide a written declaration confirming that the Certification Body, its auditors, or any affiliated entities have not been involved in providing internal audit services, ISMS consulting, or implementation assistance to Datam that could compromise certification impartiality.

6.4. Experience

- Two ISO 27001:2022 recertification references
- Experience auditing multi-site organisations
- Experience auditing cloud-native infrastructure

6.5. Pricing

- Respondents must provide pricing using a fixed-fee model, supported by a detailed cost breakdown as specified in this section.
- Pricing must be complete, transparent, and inclusive of all foreseeable costs associated with delivery of the ISO/IEC 27001:2022 Recertification Audit
- All pricing must be stated in NZD and include GST.
- Clearly state whether GST is included or excluded

- Not include any additional foreign taxes (e.g. VAT, sales tax)
- Include all tax-related costs within the fixed fee

6.5.1. Fixed Fee Requirement

Respondents must submit:

- A total fixed fee covering the full recertification audit lifecycle
- A detailed breakdown of pricing components
- Pricing inclusive of all required certification activities
- Pricing that reflects the proposed audit duration and scope

Variable or open-ended pricing models should not be used unless clearly justified.

Respondents must ensure that pricing reflects the complete engagement scope, including reporting and certification decision activities.

6.5.2. Detailed Pricing Breakdown

Respondents must complete the following pricing table as part of their submission.

- Audit Delivery
  - Includes all costs associated with planning and conducting the recertification audit.
  - Examples include:
    - Audit planning and preparation
    - Stage 1 (if applicable)
    - Stage 2 Recertification Audit
    - Multi-site audit execution
    - Remote and/or on-site audit activities
- Reporting and Certification
  - Includes all costs associated with reporting and certification outputs.
  - Examples include:
    - Audit reporting
    - Nonconformity reporting

- Certificate preparation and issuance

- Ongoing Certification Costs
  - Includes indicative pricing for future certification lifecycle activities.
  - Examples include:
    - Surveillance Audit - Year 2
    - Surveillance Audit - Year 3
- Other Cost (If any)
  - Includes any costs associated with delivery of the audit lifecycle that are not directly part of core audit or certification execution activities.
  - Examples include:
    - Travel and On-Site Costs
    - Administration and Programme Management
- Pricing Exclusions
  - Respondents must clearly identify any items excluded from the total fixed fee.
  - Typical examples:
    - Additional audit days beyond agreed scope
    - Any services not included in the base engagement

6.6. Availability Confirmation

6.6.1. Audit Window Availability

- Scheduled Audit Window: Week commencing 16 November 2026
- Availability during the scheduled audit window is a mandatory requirement.
- Respondents that are unable to commit to this timeframe will not be considered for appointment, regardless of technical capability or pricing.
- Ability to support multi-site audit delivery requirements

6.6.2. Pre-Audit Planning Commitments

Respondents must confirm their ability to complete required pre-audit preparation activities within defined timelines.

These activities include:

- Initial engagement and planning activities
- Review of certification scope and prior audit outputs
- Assignment of audit personnel
- Development of the Audit Plan
- Stakeholder coordination activities

Respondents must confirm their ability to meet the following minimum timeline expectations:

- Audit team confirmation at least 6 weeks prior to audit commencement
- Draft Audit Plan submission at least 4 weeks prior to audit commencement
- Final Audit Plan submission at least 2 weeks prior to audit commencement

6.6.3. Audit Execution Commitments

Respondents must confirm their ability to:

- Execute the Recertification Audit within the scheduled timeframe
- Maintain assigned audit personnel continuity
- Conduct on-site, remote, or hybrid audits as required
- Provide daily or closing audit briefings during execution

6.6.4. Post-Audit Reporting Commitments

Respondents must confirm their ability to deliver audit outputs within defined timeframes.

These include:

- Delivery of formal Audit Report within10 working days following audit completion
- Delivery of Nonconformity Reports within 5 working days following audit completion
- Provision of Certification Recommendation following closure of major nonconformities

- Issuance of certification decision and certificate within agreed certification timelines

6.7. Statement of Work (SOW) Requirement

- Respondents must confirm their agreement to utilise the Datam Standard Statement of Work (SOW) Template as the contractual delivery framework for this engagement.
- The purpose of this requirement is to ensure consistency of contractual structure, delivery expectations, and governance controls across all respondents.

6.7.1. Mandatory SOW Template Usage

Respondents must:

- Use the Datam provided Statement of Work (SOW) template as the basis for all proposed service delivery activities
- Confirm acceptance of the structure and content of the Datam SOW template
- Populate the required sections of the SOW template with their proposed delivery approach
- Not substitute their own SOW format unless explicitly agreed in writing

Failure to adopt the Datam SOW template may result in the proposal being considered non-compliant.

6.7.2. SOW Content Expectations

Respondents will be required to complete the Datam SOW template to include, at minimum:

- Defined scope of audit services
- Audit methodology summary
- Resource allocation model
- Audit schedule and timeline
- Deliverables and reporting outputs
- Audit report delivery timeframe commitments
- Certification decision timeline commitments

- Dependencies and assumptions
- Risk and escalation processes

6.7.3. Alignment with Pricing Submission

All Pricing Requirements must align with:

- Activities defined in the SOW
- Delivery milestones specified in the SOW
- Defined reporting outputs

Pricing inconsistencies between the SOW and the pricing submission may require clarification prior to evaluation.

6.8. Tax Declaration

Respondents must provide the following:

- Country of tax residence
- GST registration status in New Zealand
- Confirmation whether any services will be performed in New Zealand
- Acknowledgement of acceptance of the NZ Post (Datam) Tax Schedule (Appendix A)

Failure to provide this information may result in the proposal being considered non-compliant. The NZ Post (Datam) Tax Schedule will be incorporated into the final contract and will take precedence in relation to tax treatment.

6.9. Insurance Declaration

Respondents must provide details of insurance cover held, or proposed to be held, for the duration of the engagement.

At a minimum, respondents are expected to maintain the following insurance coverages:

- Professional Indemnity Insurance: To respond to claims arising from professional negligence, errors, omissions, negligent audit opinions, certification-related failures, or other professional service failures that may cause loss to Datam.

- Public Liability Insurance: To cover third-party bodily injury or property damage arising from any on-site activities performed at Datam, NZ Post, or other relevant premises.
- Cyber Liability Insurance: To cover cyber-related losses, including data breach, unauthorised access, security incident response, privacy-related costs, or other cyber events, particularly where the respondent may have access to Datam systems, sensitive information, audit evidence, or confidential documentation.

Respondents must provide:

- Evidence of current insurance cover, such as certificates of currency
- The insurer name
- Policy type
- Policy limit
- Policy expiry date
- Any material exclusions relevant to the proposed services
- Confirmation that insurance will be maintained for the duration of the engagement

Failure to provide adequate insurance information may result in the proposal being considered incomplete or requiring clarification prior to evaluation.

7. Procurement Timeline

Milestone	Date
RFP Release	21 Aug 26
Clarification Deadline	4 Sep 2026
Datam Clarification Response	11 Sep 2026
Proposal Submission Deadline	18 Sep 2026
Evaluation Period	19 Sep to 26 Sep 2026
Reference Checks	27 Sep to 1 Oct 2026
Preferred Vendor Selection	2 Oct 2026

Contract Finalisation	9 Oct 2026
Pre-transfer Review and Certification Transfer	16 Oct 2026
Recertification Audit	Week Commencing 16 Nov 2026

8. Evaluation Criteria

8.1. Score Scale

Score	Definition
0	Non-compliant / no evidence provided
1	Significant gaps / major concerns
2	Partially meets requirements
3	Meets requirements adequately
4	Strong response with added value
5	Exceptional response with clear differentiation

8.2. Evaluation Criteria & Weighting

Category	Weight
A. Accreditation & Governance Integrity	**30%**
B. Technical & Delivery Capability	**50%**
C. Service Delivery & Operational Assurance	**20%**
Total	**100%**

8.3. Accreditation & Governance Integrity (30%)

8.3.1. Objective

- Ensure certification legitimacy, regulatory compliance, and audit independence consistent with ISO/IEC 17021 accreditation expectations.

8.3.2. Evaluation Factors

Evaluation will consider:

- Accreditation body recognition: (JAS-ANZ, UKAS, DAkkS, or equivalent)
- Accreditation scope covering: ISO/IEC 27001:2022
- Demonstrated operation under: ISO/IEC 17021
- Organisational impartiality governance structure
- Certification decision independence model
- Conflict-of-interest controls
- Complaints and appeals management maturity
- Independence from consultancy or ISMS implementation services

8.3.3. High-Scoring Vendors Will Demonstrate

- Clear separation between audit execution and certification decision functions
- Transparent impartiality governance framework
- Established accreditation credibility
- Demonstrated certification independence maturity
- Well-documented governance processes

8.4. Technical & Delivery Capability (50%)

8.4.1. Objective

- Confirm technical capability, operational readiness, and methodological rigor necessary to execute a high-quality ISO/IEC 27001:2022 recertification audit across Datam's environment.

8.4.2. Evaluation Factors

Evaluation will consider:

- Technical Audit Competence
    - Experience auditing cloud-native environments
    - Knowledge of Microsoft Azure security architecture

- Understanding of ISO/IEC 27001:2022 Annex A control updates
- Experience auditing technology-focused or data processing organisations
- Familiarity with multi-framework environments (e.g., NZISM alignment desirable)

- Multi-Site & Distributed Audit Capability
  - Multi-site audit methodology aligned with IAF MD 1
  - Sampling methodology justification model
  - Experience auditing distributed operational environments
  - Remote and hybrid audit execution capability
  - Use of digital evidence collection tools
- Audit Methodology & Rigor
  - Risk-based audit planning model
  - Audit duration calculation methodology
  - Stage 1 vs Stage 2 audit structure clarity
  - Evidence validation methodology
  - Nonconformity classification consistency
  - Continuous improvement orientation
  - Alignment with ISO 19011 guidance
- Audit Team Quality
  - Lead auditor qualifications
  - ISO/IEC 27001:2022 competency
  - Sector-specific experience
  - Cloud security knowledge
  - Communication capability
  - Stability and continuity of assigned audit personnel
- Availability & Delivery Assurance
  - Confirmation of availability during target audit window

- Resource allocation commitment
  - Certification decision timeline clarity
  - Escalation process for delivery risks
  - Contingency planning capability

8.4.3. High-Scoring Vendors Will Demonstrate

- Proven experience auditing cloud-native and multi-site environments
- Strong risk-based audit methodology
- Mature evidence validation practices
- Qualified and experienced audit team
- Clear linkage between risk assessment and audit execution
- Confirmed availability during the scheduled audit window
- Defined certification issuance timelines
- Demonstrated delivery reliability

8.5. Service Delivery & Operational Assurance (20%)

8.5.1. Objective

- Ensure that the Certification Body demonstrates reliable operational capability, service continuity, and delivery assurance aligned with Datam's audit schedule and certification timeline requirements.

8.5.2. Evaluation Factors

Evaluation will consider:

- Service Delivery Reliability
  - Demonstrated ability to deliver certification audits on schedule
  - Resource availability assurance
  - Commitment to assigned audit personnel continuity
  - Ability to manage delivery risks
- Operational Maturity
  - Defined escalation pathways

    - Risk and issue management capability
    - Contingency planning maturity
    - Service continuity capability
- Communication & Stakeholder Engagement
    - Structured communication processes
    - Responsiveness during audit delivery
    - Stakeholder coordination capability
    - Reporting clarity and transparency
- Certification Delivery Assurance
    - Certification issuance timeframe clarity
    - Ability to meet target certification deadlines
    - Escalation mechanisms if delivery delays occur
    - Proven delivery performance history
- Audit Output Delivery Performance
    - Evaluation will consider:
    - Ability to deliver formal audit reports within defined timeframes
    - Timeliness of nonconformity reporting
    - Certification recommendation turnaround time
    - Demonstrated historical performance in report delivery timelines
    - Ability to maintain reporting quality under schedule constraints
    - Evidence of meeting certification issuance timelines in prior engagements

8.5.3. High-Scoring Vendors Will Demonstrate

- Proven reliability in certification delivery
- Mature operational governance
- Strong escalation and risk management capability
- Demonstrated continuity of audit personnel

- Effective stakeholder engagement practices
- Clear delivery accountability framework
- Proven ability to deliver audit reports within agreed timeframes
- Consistent historical performance in timely certification reporting
- Ability to maintain reporting quality while meeting delivery deadlines
- Demonstrated capability to meet certification issuance timelines

8.6. Commercial Consideration (Non-Weighted)

- Pricing submissions will be reviewed as part of the commercial assessment process.
- Price is not weighted but remains a consideration.
- New Zealand Post may not necessarily select the lowest price option but will consider the most optimal and comprehensive value-for-money option, or bundle of services, based on a commercial decision and desired outcome.

9. Commercial Conditions

All contractual and commercial arrangements arising from this Request for Proposal (RFP) will be governed in accordance with NZ Post (Datam) procurement and contractual requirements. Respondents must review and acknowledge the following commercial conditions as part of their proposal submission.

9.1. Statement of Work (SOW) Requirement

- All contractual engagements arising from this RFP will be executed using the NZ Post (Datam) Standard Statement of Work (SOW) template.

Respondents must:

- Confirm acceptance of the use of the NZ Post (Datam) Standard SOW template
- Populate the required sections of the SOW template with their proposed delivery model
- Ensure that all proposed services align with the structure and deliverables defined in the SOW
- Not substitute their own SOW format unless explicitly agreed in writing

Failure to adopt the NZ Post (Datam) Standard SOW template may result in the proposal being considered non-compliant.

9.2. Contract Duration Strategy

Datam intends to establish a multi-year certification services arrangement to support the ISO/IEC 27001 certification lifecycle. The engagement is expected to cover multiple audit years to ensure continuity, audit familiarity, and operational efficiency.

9.2.1. Initial Contract Term

The initial contract term is expected to include:

- Year 1 - ISO/IEC 27001:2022 Recertification Audit
- Year 2 - Surveillance Audit 1
- Year 3 - Surveillance Audit 2

This structure aligns with the standard ISO certification lifecycle.

9.3. Performance Review After Year 1

Datam reserves the full right to conduct a formal performance review following completion of the Year 1 Recertification Audit. This review will determine whether the engagement should continue into subsequent surveillance audit years.

9.3.1. Performance Review Criteria

Performance evaluation may consider:

- Timeliness of audit execution
- Quality and completeness of audit reporting
- Adherence to agreed delivery timelines
- Professional conduct of audit personnel
- Communication effectiveness
- Responsiveness to issues and requests
- Overall delivery reliability
- Compliance with defined SOW deliverables
- Continuation beyond Year 1 will be subject to satisfactory performance outcomes.

9.4. Right to Terminate or Not Renew

Datam reserves the right to:

- Elect not to continue the engagement beyond Year 1
- Decline renewal or extension of services
- Terminate or discontinue the engagement where delivery performance is unsatisfactory
- Seek alternative certification services if required
- This provision is intended to ensure flexibility, delivery assurance, and service quality continuity.

9.5. Pricing and Commercial Consideration

- Pricing submitted in response to this RFP will be reviewed as part of the overall commercial evaluation.
- Price is not weighted but remains a consideration.
- NZ Post (Datam) may not necessarily select the lowest price option but will consider the most optimal and comprehensive value-for-money option, or bundle of services based on a commercial decision and outcome.
- Respondents are expected to provide multi-year pricing aligned with:
    - Year 1 - Recertification Audit
    - Year 2 - Surveillance Audit
    - Year 3 - Surveillance Audit

9.6. Certification Independence Requirements

Certification decisions must remain fully independent of any commercial or operational influence.

Respondents must ensure:

- Certification decision independence
- Separation of audit and certification decision functions
- Compliance with ISO/IEC 17021 independence requirements

- No consultancy, implementation, or advisory services relating to the Datam Information Security Management System (ISMS) are permitted as part of this engagement.

9.7. No Consultancy Services Permitted

This engagement strictly excludes:

- ISMS consulting services
- Implementation support
- Advisory services
- Internal audit services that may compromise certification independence

This restriction is intended to maintain certification impartiality and compliance with accreditation requirements.

9.8. Right Not to Proceed

Datam reserves the right:

- Not to proceed with this RFP
- Not to award a contract
- To cancel or amend the procurement process
- To negotiate with one or more respondents
- No commitment is made to award any contract as a result of this RFP.

9.9. Payment Terms

Payment will be tied to completion of audit activities and delivery of required outputs.

Invoices will only be accepted after completion of the applicable audit and submission of the associated audit report and required deliverables.

For multi-year engagements, invoicing must be issued separately for each audit cycle, including:

- Year 1 - Recertification Audit: Invoice permitted after completion of the recertification audit and delivery of the audit report and nonconformity outputs

- Year 2 - Surveillance Audit: Invoice permitted after completion of the surveillance audit and delivery of the audit report
- Year 3 - Surveillance Audit: Invoice permitted after completion of the surveillance audit and delivery of the audit report

All invoices must align with the agreed Statement of Work (SOW) and will be paid in accordance with NZ Post (Datam) standard payment terms.

Advance payments will not be accepted unless agreed in writing.

9.10.Tax Requirements

Respondents must acknowledge and agree that the NZ Post (Datam) Tax Schedule (Non-Resident Supplier Addendum), attached as Appendix A, will apply to this engagement where relevant.

Key expectations include:

- Compliance with New Zealand GST requirements
- No additional foreign taxes to be charged outside agreed pricing
- Disclosure of tax residency and GST registration status
- Compliance with Non-Resident Contractors Tax (NRCT) obligations where applicable

9.11.Insurance Requirements

The selected respondent will be required to maintain appropriate insurance coverage for the duration of the engagement.

At a minimum, the selected respondent must maintain the following insurance coverages:

- Professional Indemnity Insurance: NZD $2 million
- Public Liability Insurance: NZD $5 million
- Cyber Liability Insurance: NZD $2 million

The required insurance limits will be determined by Datam prior to contract finalisation, having regard to the nature of the services, potential business impact, access to Datam information or systems, and the risk profile of the engagement.

Insurance requirements are intended to ensure that the selected respondent has appropriate financial backing to support its contractual and professional obligations.

The existence of insurance does not limit, define, or cap the respondent's liability to Datam.

Any contractual limitation of liability, if applicable, will be addressed separately in the final Statement of Work, contract terms, or applicable commercial agreement. Insurance limits represent the minimum level of cover the supplier is expected to maintain and do not reduce or replace any liability obligations agreed under contract.

Datam reserves the right to request evidence of insurance at any time during the procurement process, prior to contract execution, or during the term of the engagement.

[APPENDIX] TAX SCHEDULE (Non-Resident Supplier Addendum)

A. Scope and Definition

A1. This Tax Schedule applies where the Supplier is not tax resident in New Zealand. "GST" means New Zealand goods and services tax under the Goods and Services Tax Act 1985. "Foreign Tax" means any goods and services tax, VAT, sales tax, use tax, digital services tax or similar tax imposed outside New Zealand. "NRCT" means New Zealand non-resident contractor's tax.

A2. Any reference in the Agreement to "GST", "plus GST", "exclusive of GST" or similar wording means GST only and does not include Foreign Tax. If there is any inconsistency, this Tax Schedule prevails over [the General Terms & Conditions].

B. GST and Foreign Tax

B1. The Supplier must confirm its country of tax residence, relevant tax registration numbers and New Zealand GST registration status before issuing its first invoice and must promptly notify the Customer if any of that information changes.

B2. The Supplier must not charge GST unless it is registered, or required to be registered, for GST and the relevant supply is a taxable supply for GST purposes. If GST is charged, the Supplier must provide valid taxable supply information as a pre-condition to payment.

B3. The Supplier must not add Foreign Tax to any invoice or otherwise increase the amounts payable by the Customer for Foreign Tax. If the Supplier considers that Foreign Tax applies or may apply, that cost must be included in the agreed rates and must not be charged as an additional amount.

B4. If GST or Foreign Tax is incorrectly charged, the Supplier must promptly issue any required correction documentation and refund or credit the incorrectly charged amount.

C. Services Performed in New Zealand and NRCT

C1. Unless the Customer gives prior written approval, the Supplier must perform all Services outside New Zealand and must ensure its personnel, subcontractors and agents do the same.

C2. The Supplier must notify the Customer before any Services are performed in New Zealand. The notice must include the dates, personnel, locations, nature of the Services, and amounts payable for those Services. If any Services are performed in New Zealand without prior approval, the Supplier must notify the Customer immediately and provide those details.

C3. If the Customer considers that NRCT is, may be, or may become deductible from any payment, the Customer may require the Supplier to provide a valid certificate of exemption or may deduct and pay the NRCT to Inland Revenue. Any amount deducted is treated as paid to the Supplier.

C4. The Customer is not required to rely on any treaty exemption, day-count threshold or similar relief unless it expressly agrees in writing. The Supplier is not entitled to any gross-up or increase in the rates for NRCT unless expressly agreed in writing.

C5. The Supplier must indemnify the Customer for any NRCT, penalties, interest, adviser costs or other loss arising from the Supplier performing Services in New Zealand without approval, failing to provide complete and accurate information, or failing to provide a required certificate of exemption.

D. **Invoicing and Records**

D1. Each invoice must state the tax treatment applied, the Supplier's relevant tax registration number, and whether any Services were performed in New Zealand during the invoice period. If Services were performed in New Zealand, the invoice must include the details required under clause C2.

D2. Payment due dates run from receipt of a compliant invoice. The Supplier must retain records supporting the tax treatment of the supplies and the location of Services for seven years or the statutory minimum period, whichever is longer.