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**Annex 10:**

**Legal Due Diligence and Internal Approvals**

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| **10.A Legal Due Diligence** |
| WFP operates in Zimbabwe in accordance with the Basic Agreement signed between the Parties on the 24th of November 1982 and completed by the Letter of Understanding (LoU) signed by WFP and the Government of Zimbabwe on the 13th of May 2018. No other specific agreement is required to implement the proposed project besides the Subsidiary Agreement in accordance with the AMA.  As stated in the ESS, asset creation activities will undergo a national law required environmental and social risks screening to ensure activities are and remain “low risk”. No other special license or permit is required to implement the proposed project.  For the procurement of goods, works and services, Section 7 of UN Privileges and Immunities is in effect. Section 7 of the Convention on the Privileges and Immunities of the United Nations provide, *inter alia* that the United Nations and its subsidiary organs are exempt from all direct taxes, except for utilities services, and is exempt from customs duties and charges of a similar nature in respect of items imported or exported for its official use. GCF Proceeds will not be used to finance any Taxes in relation to the Goods, Works and Services to be procured under the Project.  Tax exemptions apply to Goods and Services procured by WFP. WFP’s contractors/procured parties cannot benefit from WFP’s tax exemptions.  Regarding land rights it is important to note that land is not acquired by the project. Any land acquisition by communities (either communal or private land) will be on a “willing buyer/willing seller” principle. In cases where rights to use and access land are required for the purpose of the project within a specific community, legal agreements will be signed and the service provider working in the area and supporting asset creation activities will be required to provide such valid legal agreements to WFP, for verification and record keeping.  No insurance policies or regulatory requirements related to the project are applicable.  The procurement of Goods and Services for Funded Activities shall be done in accordance with WFP’s rules, policies and procedures. |

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| **10.B. Legal Opinion/Certificate of Internal Approvals** |
| Verbal internal approval has been given. Internal approval evidence will be provided once the review process is finished and all documents (proposal and annexes) are finalized. The official letter from WFP’s legal department will be submitted to the GCF Secretariat not later than 21 June 2019. |