

SOUTH AFRICAN REVENUE SERVICE

REQUEST FOR PROPOSAL

RFP 01/2026

APPOINTMENT OF A PANEL OF LEGAL SERVICE PROVIDERS

MAIN RFP DOCUMENT

**INSTRUCTIONS, GUIDELINES, AND CONDITIONS OF
TENDER**

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REQUEST FOR PROPOSAL

Summary, Guidelines, Conditions and Instructions

1. PURPOSE OF THIS REQUEST FOR PROPOSAL

The purpose of this Request for Proposal (RFP) is for the South African Revenue Service (SARS) to invite suitably qualified service providers (bidders) to submit proposals (tenders) in accordance with the rules set out in this RFP for the appointment of a Panel of Legal Service Providers.

2. OVERVIEW OF SARS' REQUIREMENTS

2.1 SUMMARY OF THE SCOPE

The scope of work and the required services are detailed in the Business Requirements Specification (BRS) document that form an integral part of RFP 01/2026. Refer to Annexure A.

2.2 BACKGROUND

SARS may from time to time utilise the services of admitted Attorneys and Trust Account Advocates to provide legal services to SARS. These services may include the provision of legal opinions to SARS and/or instituting or defending legal actions on behalf of SARS and/or its employees in accordance with its internal policy and procedures.

Bidders should note that SARS also makes use of the legal services of the State Attorney.

SARS requires legal support in areas including, but not limited to:

- **Litigation:** Representation in court proceedings, including revenue, customs, and labour disputes.
- **Legal Opinions:** Advisory services on statutory interpretation, policy development, and risk mitigation.
- **Conflict Resolution:** Alternative dispute resolution, mediation, and arbitration.
- **Internal Processes:** Support for internal investigations, compliance reviews, and disciplinary proceedings.
- **Cost Recovery Services:** Legal Cost consultant to assist SARS with the recovery of legal costs and fees associated with legal proceedings.
- **Mediation Services from Qualified Mediators for Court:** Provide mediation as a dispute resolution and prepare a mediator's report.

3. STRUCTURE OF THE RFP PACK

3.1 STRUCTURE

This RFP pack is organised in 5 (five) sections consisting of one or more documents in each section.

Table 3A: RFP pack outline and contents

Section	Index	Description of section contents
1	Main RFP Document	Documents detailing the main RFP guidelines, instructions, conditions and documents necessary for a bidder to submit a proposal.
2	Business Requirements Specification	Document(s) outlining the business requirements specifications, mandatory requirements and other information required by a bidder to submit a proposal.
3	SBD Documents	Standard Bid Documents (SBDs) and other administrative documents that are required by National Treasury and SARS Procurement to be read, completed, and returned as part of a bidder's proposal.
4	Contract management	The General Conditions of Contract (GCC) and proposed Master Services Agreement under which SARS wishes to contract the services.
5	Response templates	Annexure B0

4. KEY ACTIVITIES AND DATES

The table below lists certain key dates and activities relevant from the time of issue of the RFP up to and until the closing date:

Table 4A: Key activities and dates

No.	Activity	Date / Time / Details
1.	Bid Number:	RFP 01/2026
2.	Description:	Appointment of a Panel of Legal Service Providers
3.	Duration of contract:	The successful bidder will be appointed for a period of sixty (60) months , subject to SARS's terms and conditions
4.	Validity period of proposals:	Bids submitted will be valid for a period of 180 calendar days from closing date. SARS may however, subject to the bidders' consent, extend the validity period prior to expiry thereof.
5.	Advertisement of the RFP:	a) National Treasury e-Tender Portal: 14 April 2026 b) SARS website: 14 April 2026
6.	RFP pack (complete set of bid documents) available for download from National Treasury e-Tender Portal and SARS website:	14 April 2026
7.	Virtual briefing session date and registration:	A non- compulsory briefing session will be held on 21 April 2026 at 11H00 virtually via Microsoft Teams meeting and can be accessed at the following link: Meeting ID: 399 323 019 738 46 Passcode: kq7YD2Nj
8.	Bidders to submit written questions only during this period:	15 – 24 April 2026
9.	SARS to respond to bidders' written questions on or before:	30 April 2026
10.	CLOSING DATE AND TIME (proposals due):	08 May 2026 at 11:00 South African time

All dates and times in this RFP are South African Standard Time. The establishment of a time or date in this RFP does not create an obligation on the part of SARS to take any action or create any right or expectation in any way for any bidder to demand that any action be taken on the date established, or on any other date. A bidder accepts that if SARS extends the deadline (closing date) for proposal submissions for any reason whatsoever, the requirements of this RFP will apply equally to the extended deadline.

5. COMMUNICATION

All communication to SARS must be addressed to the SARS Tender Office, through this email address tenderoffice@sars.gov.za, and must contain a clear reference to this RFP. Correspondence sent by SARS must only be regarded as official communication if sent from tenderoffice@sars.gov.za, or accompanied by a letter of authorisation signed by the SARS Procurement Executive.

A bidder may only correspond with SARS regarding this RFP through the official contact provided in this document. SARS may, at its sole discretion, disqualify a bidder if the bidder communicates or attempts to communicate any information regarding this RFP to any of SARS's employees; officials; or any third parties involved in the preparation, evaluation, or award of the RFP other than through the official contact provided.

6. TENDER PREPARATION AND SUBMISSION

6.1 INTRODUCTION

SARS has a detailed evaluation methodology premised on Treasury Regulation 16A3 promulgated under section 76 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), which prescribes that SARS' procurement processes be:

- economical, efficient, fair, equitable, transparent, competitive and cost effective; and
- consistent with the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000), its Regulations, and the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003).

6.2 QUESTION AND ANSWER PROCESS

A bidder may submit questions to SARS as part of the question-and-answer process to gain full understanding of any aspect of the RFP that is not clear to the bidder, during the stipulated period.

On the dates provided in paragraph 4, SARS will receive written questions by bidders through the official contact provided in this document. SARS will respond to these questions, however, is not obliged to respond to a question which in SARS's opinion is inappropriate and does not reasonably warrant an answer. The questions and answers will be published on the National Treasury e-Tender Portal and the SARS website. The identity of a bidder who has directed a question to SARS will not be disclosed by SARS in such responses.

SARS may issue updated versions of documents issued in the RFP pack and/or may issue additional documentation to form part of the RFP pack. Such re-issued or additional documentation will be published on the National Treasury e-Tender Portal and SARS website. It is the bidder's responsibility to visit the National Treasury e-Tender Portal and SARS website at regular intervals to ensure that a bidder uses the latest versions of documents in the RFP pack.

The National Treasury e-Tender Portal must be treated as the primary means of communication. In the event of any other communication that conflicts with communications posted on the National Treasury e-Tender Portal, the National Treasury e-Tender Portal communication will prevail.

6.3 CENTRAL SUPPLIER DATABASE

All bidders wishing to do business with SARS must register on the Government's Central Supplier Database (CSD) at www.CSD.gov.za, and to include in their submission their CSD Master Registration Number. The recommended bidder(s) must be registered on the CSD prior to an award letter / purchase order / signed contract being issued.

Foreign suppliers with neither South African tax obligations nor history of doing business in South Africa must complete the questionnaire on the Standard Bidding Document (SBD) 1.

6.4 PROPOSAL SUBMISSION

For this RFP, SARS will accept proposal submissions in the form of physical proposal submissions, either deposited in the SARS tender box or posted to the SARS Tender Office.

The physical proposal submissions must be deposited before the closing date and time, in the SARS tender box, situated at the main entrance at the following address:

Procurement Tender Office,
Lehae La SARS,
299 Bronkhorst Street, Nieuw Muckleneuk, Brooklyn, Pretoria, 0181.

The proposals may also be couriered to the address provided in the afore-mentioned paragraph.

- 6.4.1 Proposals will only be considered if received by the SARS Tender Office before the closing date and time, regardless of the method used.
- 6.4.2 Late proposals will not be accepted.
- 6.4.3 The onus is on the bidder to ensure that its proposal submission and documentation received by SARS in this bid are submitted timeously and are accurate and complete. Failure by any bidder to discharge this onus will result in proposal submissions being disqualified for consideration.

6.5 INSTRUCTION FOR SUBMITTING A PROPOSAL

This section details the instructions to bidders for preparing a proposal in response to this RFP, which must be followed in detail to enable the information contained in a bidder's proposal to be read, understood and evaluated in a common and consistent layout, and to ensure that the information submitted is correct, complete and well structured. Should a proposal be received that is not in the correct format, SARS reserves the right to disqualify the entire proposal or portions of the proposal depending on the extent of the deviation from the format described in this document.

All proposals and supporting documentation must be submitted in English.

A bidder's proposal is required to be submitted in two forms:

Hardcopy submission	<p>One (1) hardcopy submission clearly marked.</p> <p>A "hardcopy submission" means an A4 ring bound lever arch file.</p>
Electronic submission	<p>One (1) electronic submission of a complete copy of the hardcopy submission.</p> <p>An "electronic submission" means a memory stick (USB stick) containing a complete copy of the hardcopy submission. The onus is on the bidder to ensure that the electronic submission submitted is a complete copy of the hardcopy submission.</p>

- 6.5.1 The hardcopy and electronic submission must be marked and labelled correctly, and must be outer sealed, wrapped and packaged, for ease of reference during the evaluation process.
- 6.5.2 A bidder is required to submit the contents of its submission (hardcopy and electronic) in the following format:

Table 6A: Format and organisation of proposal

File		Section	Responses
Folder 1: Technical Proposal	<ul style="list-style-type: none"> • RFP reference • Description • Bidder name 	1	<ul style="list-style-type: none"> • Prequalification documents (SBD and other documents). • Proof of Central Supplier Database (CSD) Registration Report (preferably the CSD report in PDF format) from National Treasury • B-BBEE Certificate or Sworn Affidavit • Bidding Categories - Annexure B0
		2	Mandatory Documents
		3	Supporting documents to be provided for all requirements in line with Annexure B <ul style="list-style-type: none"> • Company Profile and resources
		4	Supporting documents to be provided for all requirements: <ul style="list-style-type: none"> • Technical information related to the bidding category/ies filed under separate tabs (Annexure B1 – B9) for each category as follow: <ul style="list-style-type: none"> ▪ Signed CVs of Key personnel (Director(s) level proposed to handle SARS matters within the category. ▪ Supporting documents for technical response ▪ References ▪ Any supplementary information
		5	<ul style="list-style-type: none"> • Draft Master Agreement and/or General Conditions of Contract (GCC)

7. EVALUATION OF PROPOSALS

7.1 PROCESS AFTER THE CLOSING DATE

After the closing date and time SARS, will evaluate the proposals with reference to SARS' evaluation criteria. SARS reserves the right to employ subject matter experts to assist in performing such evaluations.

7.2 PREQUALIFICATION EVALUATION PROCESS (GATE 0)

SARS has defined minimum administrative prequalification criteria that must be met by a bidder. The table below contains the administrative prequalification documents that are required as part of a bidder's proposal, which must be completed and signed by the duly authorised representative of the prospective bidder(s).

Where a bidder's proposal fails to comply fully with any of the prequalification criteria, SARS may at its discretion allow the bidder an opportunity to submit and/or supplement the information and/or documentation provided within a grace period of seven (7) working days or such alternative period as SARS may determine to achieve full compliance with these criteria before disqualifying the bidder.

SARS will disqualify a bidder who does not achieve full compliance of the prequalification Standard Bidding Documents (SBD) after the grace period provided by SARS.

Table 7A: Prequalification criteria

#	Prequalification documents to be submitted	Instructions	Non-submission will result in disqualification?
1.	SBD 1: Invitation to bid form	Bidder to complete and sign the supplied pro forma document.	YES
2.	SBD 4: Bidder's Disclosure	Bidder to complete and sign the supplied pro forma document.	YES
3.	Supplier Risk Questionnaire	Bidder to complete and sign the supplied pro forma document.	NO
4.	Proof of registration on the Central Supplier Database (CSD)	Bidder to submit the proof of registration on CSD.	NO However, a bidder must be registered on CSD in order to be considered for award.
5.	Draft Master Agreement and/or General Conditions of Contract (GCC)	Bidder to sign the supplied pro forma document. Bidder to indicate their acceptance of the terms and conditions set out in the draft Agreement in their bid proposal covering letter.	NO The recommended bidder(s) will be required to sign the applicable Services Level Agreement on award.

7.3 MANDATORY EVALUATION PROCESS (GATE 1)

Only bidder(s) that have met the Pre-Qualification Criteria in Gate 0 will be evaluated in Gate 1 for Mandatory criteria. Only bidders that meet all the mandatory requirement will proceed to gate 2 for functionality/ technical criteria.

Bidders must also meet **all** of the following mandatory requirements

7.3.1 Attorneys:

7.3.1.1 A Bidder must hold a valid Fidelity Fund Certificate/s:

- **In the case of a Firm** – The Certificate of the Firm and the Directors that are responsible for the Trust Account.
- **In the case of a Sole Proprietor** - The Certificate of the Director (of a Legal Practise)

7.3.1.2 Be an admitted Attorney, **enrolled in terms of section 24 and 30 of the Legal Practice Act**, who is in good standing with the Legal Practice Council of South Africa; and

- **In the case of a Firm** – The Letter of good standing of the Firm and the Directors that are responsible for the Trust Account.
- **In the case of a Sole Proprietor** - The Letter of good standing of the Director (of a Legal Practise)

7.3.1.3 The legal practice must have been established for a minimum period of five (5) years. Alternatively, at least one (1) of the directors or partners of the legal practice or the sole proprietor has at least five (5) years post-article experience as a qualified practising Attorney.

7.3.2 Trust Account Advocate:

A Bidder must hold a valid Fidelity Fund Certificate/s:

- **In the case of a Firm** - The Certificate of the Firm and the Directors that are responsible for the Trust Account.
- **In the case of a Sole Proprietor** - The Certificate of the Director (of a Legal Practise).

7.3.2.2 Be an admitted Advocate with a Trust account, **enrolled in terms of section 24 and 30 of the Legal Practice Act**., who is in good standing with the Legal Practice Council of South Africa

- **In the case of a Firm** – The Letter of good standing of the Firm and the Directors that are responsible for the Trust Account.

- **In the** case of a Sole Proprietor - The Letter of good standing of the Director (of a Legal Practise).

7.3.2.3 The legal practice must have been established for a minimum period of five (5) years since becoming a Trust Account Advocate. Alternatively, at least one (1) of the directors or partners of the legal practice or the sole proprietor has at least five (5) years' post-pupillage experience as a qualified practising Trust Account Advocate.

Note:

A tender that fails to meet any mandatory criteria stipulated in the tender documents is **NOT** an acceptable tender and will result in the **immediate disqualification** of a Bidder.

Table 7B: Mandatory Requirements for Attorneys and Trust Account Advocates

Mandatory Requirements	Non-submission WILL result in disqualification
Fidelity Fund Certificate /	YES – Valid Fidelity Fund Certificate/s of: <ul style="list-style-type: none"> • In the case of a Firm - The Certificate of the Firm and the Directors that are responsible for the Trust Account. • In the case of a Sole Proprietor - The Certificate of the Director (of a Legal Practise).
Letter of Good Standing	YES – Valid Letter of Good Standing with Legal Practice Council of South Africa for: <ul style="list-style-type: none"> • In the case of a Firm – The Letter of good standing of the Firm and the Directors that are responsible for the Trust Account. • In the case of a Sole Proprietor - The Letter of good standing of the Director (of a Legal Practise)
Company profile demonstrating five (5) years of existence or one (1) of the directors or partners of the legal practice or the sole proprietor has at least five (5) years post-article/ post-pupillage experience	YES – Company profile that indicates that the company has been established for a minimum period of five (5) years or one (1) of the directors or partners of the legal practice or the sole proprietor has at least five (5) years post-article/post- pupillage experience.

7.4 TECHNICAL EVALUATION PROCESS (GATE 2)

Only bidder(s) that have met all the Mandatory Criteria in Gate 1 will be evaluated in Gate 2 for functionality/ technical criteria as per **Annexure B and B1 – B9**. Functionality (Technical Evaluation).

Note that this document aids as a guideline on the points to be scored/allocated for these elements, and this document is **ONLY** to be scored by the SARS Technical Evaluators based

on the extensive information provided in the proposal submission. Bidders must not score themselves.

A Bidder will be scored out of 100 points for each category to which they have submitted a response. To qualify in a category a bidder must obtain a minimum threshold of 75 out of 100 points per category.

Annexure B will be out of 35 points and Annexures B1-B9 will each be out of 65 points.

Bidders will only be evaluated once according to the criteria set out in Annexure B. The score obtained in Annexure B will be applied across all the categories that the bidder has chosen to respond to.

The table below illustrates the summary for the technical evaluation.

Table 7C: Technical evaluation Criteria

Technical Capabilities	Points
All categories – Annexure B Company Profile <ul style="list-style-type: none"> Resources and Infrastructure Support Staff 	35
Category 1 – 9 (Annexure B1 – B9) <ul style="list-style-type: none"> Background, fields of specialisation and relevant experience of Key Personnel Backgrounds and experience of staff members assisting Key Personnel References from clients 	65

Note: Bidders should refer to Annexure B and Annexure B1 – B9 for the detailed technical evaluation criteria

Bidders that meet the technical threshold will be considered for appointment to the SARS Panel of Legal Services, to be utilised according to the SARS internal Utilisation Guideline and Standard Operating Procedures.

7.5 PRICE AND B-BBEE

No price and B-BEE evaluation will be conducted.

7.5.1 PRICE

Bidders are required to accept the SARS-proposed rates for the first year of the contract period as per **Annexure C**.

SARS will initiate the annual escalation process in line with CPI on each contract anniversary.

SARS will communicate in writing with clear instruction on when and how the annual increase will be applied

7.5.2 B-BBEE

Prospective bidders will be required to submit a valid B-BBEE Certificate or sworn affidavit, together with evidence of procurement spend with their top two (2) 51% Black-owned Exempted Micro Enterprises (EMEs) operating within the legal services industry.

This information will be used to verify the bidder's B-BBEE compliance status and to assess the extent to which preferential procurement spend flows through to small and emerging legal practices in support of transformation objectives.

7.5.2.1 Required Evidence

B-BBEE Compliance Evidence and Preferential Procurement Evidence:

- A valid B-BBEE Certificate or sworn affidavit, issued in the name of the bidding entity, confirming the bidder's B-BBEE status level and ownership.
- Submission of two (2) invoices with corresponding proof of payment demonstrating procurement spend with the bidder's top two (2) 51% Black-owned Exempted Micro Enterprises (EMEs) operating within the legal services industry.
- This will assist to substantiate preferential procurement spend flow-through and support for small and emerging legal practices.
- B-BBEE Specific Goals will not be evaluated for scoring purposes.
- The submitted evidence will be used solely to assess the bidder's level of B-BBEE compliance and to confirm alignment with SARS B-BBEE transformation objectives.

8. PROPOSED LEGAL AGREEMENT

- 8.1** Should an award be made to a bidder under this RFP, SARS and such bidder must conclude a written Master Services Agreement within the number of days stipulated in the letter of award.
- 8.2** If the recommended bidder(s) fails to sign the proposed Master Services Agreement within the time frame stipulated, SARS reserves the right to:
- cancel the award to the recommended bidder; or
 - take any other action SARS deems reasonable and appropriate.
- 8.3** Upon award, SARS and the successful bidders will conclude the Master Services Agreement. In this regard:
- The draft Master Services Agreement constitutes the specialised terms and conditions upon which SARS is prepared to contractually engage the prospective Bidder(s) to render the services under this bid.
 - Bidders are to note that the Master Services Agreement is not negotiable.
 - Bidders are requested to indicate their acceptance of the terms and conditions set out in the draft Master Service Agreement.
 - SARS will be entitled to cease contracting with a bidder if SARS, in its sole discretion, is of the opinion that: (i) the bidder has made misrepresentations in its proposal; (ii) the bidder is attempting to withdraw from positions or commitments made in its proposal; or (iii) an agreement may not be expeditiously concluded with the bidder for any other reason.
 - SARS reserves the right to vary the terms and conditions of the proposed Master Services Agreement prior to presenting the final draft of the Master Services Agreement for signature to the bidders at SARS' sole discretion.
 - A bidder should note that SARS relies upon the bidder's proposal as a material representation in making an award to a successful bidder and in concluding a Master Services Agreement with the bidder. It follows therefore that any misrepresentations in a proposal may result in legal action or other processes by SARS against the bidder, notwithstanding the conclusion of the Master Services Agreement between SARS and the bidder for the provision of the services in question.

9. INSURANCE AND RELATED RISK MONITORING

- The successful bidder shall be required to have and maintain possession of a valid and current Fidelity Fund certificate.
- The successful bidder will be required, on or before the effective date of the Master Services Agreement and for the duration of the Agreement, to have and maintain in force adequate insurance cover consistent with acceptable and prudent business practices and acceptable to SARS, which shall include, without limitation, professional indemnity insurance cover against all actions, suits, claims or other expenses arising in connection with damages or Losses for which it is liable in terms of the Master Services Agreement.

9.1 INDEMNITY

9.1.1 Indemnity in respect of the RFP

If a bidder breaches any condition of this RFP and, as a result of that breach, SARS incurs costs or damages (including, without limitation, the cost of any investigations, procedural impairment, repetition of all or part of the RFP process and/or enforcement or defence of intellectual property rights or confidentiality obligations), then the bidder indemnifies and holds SARS harmless from any and all such costs which SARS may incur and for any damages or losses SARS may suffer.

9.1.2 Indemnity in respect of the Master Services Agreement

A successful bidder shall indemnify, hold harmless and agree to defend SARS and its officers, employees, agents, successors and assigns, against all claims or Losses (Losses as defined in the Master Services Agreement) arising from, or in connection with, any of the following-

- a) Third party claims attributable to any breach of the provisions of the Master Services Agreement by the successful bidder;
- b) Third party claims attributable to theft, fraud or other unlawful activity or any negligent, wilful or fraudulent conduct by the successful bidder or its Personnel and claims attributable to errors and/or omissions;
- c) Third party claims arising from or related to the death or bodily injury of any SARS agent, employee, customer, business invitee, or business visitor or other person on SARS' premises caused by the delictual conduct of the successful bidder or its Personnel; and
- d) Third party claims arising from damage to property owned or leased by SARS or a third party caused by the acts or omissions of the successful bidder or its Personnel.

9.2 LIABILITY

- 9.2.1 The successful bidder shall be liable to SARS, where SARS has suffered any direct damages and/or Losses as a result of the successful bidder's failure to observe its obligations in terms of the Master Services Agreement.
- 9.2.2 The successful bidder shall further be liable to SARS for all indirect and consequential or special damages and/or Losses suffered by SARS as a result of gross negligence, wilful misconduct or breach by the successful bidder or its Personnel of confidentiality provisions in the Master Services Agreement, breach of Applicable Laws, infringement of third party intellectual property rights or a criminal act committed by the successful bidder, its Personnel or any employee of the successful bidder.

10. TRUSTS, JOINT VENTURES, SUBCONTRACTING AND OTHER ARRANGEMENTS

10.1 Proof of existence of a trust, joint venture, consortium and subcontracting arrangements

- 10.1.1 Where, for the purposes of this RFP, a bidder submits its proposal as a trust, such bidder must submit concrete proof of the existence of a trust. SARS will accept a registered trust deed as acceptable proof of the existence of a trust. The trust deed must include amongst others:
- Details of the trustees of the trust; and
 - Details of the beneficiaries of the trust. In instances where the beneficiary is a trust, the trust deed of that specific trust is required.
- 10.1.2 Where, for the purposes of this RFP, a bidder submits its proposal as a joint venture or consortium (incorporated or unincorporated), the bidder must submit the joint venture / consortium agreement, which sets forth the following details:
- identification of each party to the agreement in full;
 - the percentage ownership of the joint venture / consortium of each party to the agreement (if applicable);
 - the precise functions and responsibilities which each party will fulfil in terms of the agreement. This should include details of the delimitations of scope within the goods and services to be assigned to such a party(ies).
 - the anticipated percentage of the revenue that the party(ies) would receive (anticipated revenue that the party(ies) would receive as a percentage of the total revenue the bidder would anticipate receiving over the term of the agreement with SARS), if the bidder is successful; and
 - clearly set out the roles and responsibilities of the Lead Partner and the remainder joint venture / consortium party(ies). The agreement must also clearly identify the Lead Partner, who shall be given the power of attorney to bind the other party(ies) in respect of matters pertaining to the joint venture.

- If a bidder is submitting a proposal in the form of an unincorporated joint venture / consortium, the SBD 4 Bidder's disclosure form should be completed by each party participating in the joint venture / consortium agreement, and proof of CSD registration should be submitted for all parties participating in the joint venture / consortium for this RFP.
- Joint venture members should be advised that each member will be held jointly and severally liable for the performance of the joint venture.

10.1.3 Where, for the purposes of this RFP, a bidder has or intends to subcontract areas of scope of the goods and services, the bidder must submit the subcontracting agreement, and must note the following:

- the bidder must indicate the name of the subcontractor(s), the percentage of the contract that will be subcontracted, the B-BBEE status level of the subcontractor(s) and whether the subcontractor(s) is an EME or QSE;
- a bidder awarded a contract, may only enter into a subcontracting arrangement with the approval of SARS;
- the agreement will be concluded between the main contractor(s) and SARS, therefore, the main contractor(s) and not its/their subcontractor(s) will be held liable for performance in terms of its contractual obligations;
- the successful bidder must, at all times, be solely and entirely accountable to SARS for the performance of its contractual obligations in terms of the agreement; and
- Without diminishing the bidder's accountability in any way for the delivery of the services, including the performance standards, SARS may require: access to and transparency in the subcontracting agreements; the full details of the functions which the subcontractor will fulfil in terms of the agreement including details of the delimitations of scope within the services to be assigned to such a subcontractor; monitoring and reporting of subcontractor's participation and performance to SARS; direct participation of subcontractor(s) in the account and project planning activities; and subcontractors' representation in governance structures and committees. SARS will, at all times, demand fair dealing in the relationship between a bidder and its subcontractor(s).

11. COMPLAINTS AND ALLEGATIONS

- 11.1** Should a Bidder have rational reasons to believe that the tender process is unfair or irregular, including the fact that the technical specifications are not open and/or are written for a particular bidder, brand or product; the bidder is urged to notify the Procurement Department within ten (10) days after publication of the bid and provide details of its complaint for SARS' consideration.
- 11.2** Any suspicious activity, including requests, approaches or calls asking for upfront payment to secure an award of a bid or in lieu of claims that the outcome of a tender can be influenced towards a particular bidder, bidders are requested to immediately inform the *SARS Fraud / Anti-Corruption* Hotline at 0800-002870 or email at anti-corruption@sars.gov.za for further investigation.
- 11.3** The "SARS hotline" further provides an anonymous reporting channel for any unethical behaviour that a bidder wants to report.

12. GENERAL CONDITIONS OF BIDDING

- 12.1** By bidding, a bidder, is deemed to have accepted all terms and conditions of this RFP; and is further deemed to have accepted that if successful, any award made will be made subject to the terms and conditions of this RFP.
- 12.2 Reservation of rights**
- 12.2.1** In addition to any rights which SARS has reserved to itself in this document or any other document in the RFP pack, SARS reserves the right in its sole discretion to:
- a) make no award, or to accept part of a proposal rather than the whole;
 - b) withdraw, or cancel this RFP;
 - c) amend, vary, or supplement any of the information, terms or requirements contained in this RFP, any information or requirements delivered pursuant to this RFP, or the structure of the RFP process;
 - d) schedule additional briefing sessions / site inspections, and to conduct site visits, site inspections, product evaluations, local content evaluations, and/or perform audits including due diligence exercises on any bidder whenever SARS deems it prudent to do so;
 - e) no longer consider a bidder's proposal where adverse information about the bidder or
 - f) its proposal submission has come to the attention of SARS, provided that such bidder is informed accordingly and afforded an opportunity to object;
 - g) subject to applicable legislation and conditions of tender, award a proposal based on which bidder is offering the best value for money, even if such proposal has not scored the highest points during the evaluation;

- h) conduct a risk assessment of a bidder's capability to deliver the goods and perform the services in accordance with the specified service levels and/or achieve SARS' objectives;
- i) request clarification or verification in respect of any information contained in or omitted
- j) from a bidder's proposal, which SARS may do either in writing or at a meeting convened with the bidder for that purpose;
- k) conduct a due diligence on any bidder or its subcontractor, which may include interviewing customer references or performing other activities to verify information and capabilities submitted, claimed, or otherwise, (including visiting a bidder's, subcontractors, or customer reference premises, sites and/or facilities to verify certain stated facts or assumptions). The bidder will be obliged to grant SARS with all such access, assistance and/or information as SARS may reasonably request. The bidder must respond within the timeframes set by SARS, failing which SARS reserves the right not to consider the bidder's proposal any further; and/or
- l) request presentations from such short-listed bidders. All costs relating to the preparation of such presentations will be borne by the bidders.

12.2.2 SARS will disqualify any bidder, report to the National Treasury and take the necessary steps to restrict a bidder from doing business with the State, who:

- a) engages in any collusive tendering, anti-competitive conduct, or any other similar conduct, including but not limited to any collusion with any other bidder in respect of the subject matter of this RFP;
- b) seeks any assistance, other than assistance officially provided by a government entity, from any employee, advisor or other representative of a government entity in order to obtain any unlawful advantage in relation to procurement or services provided or to be provided to a government entity;
- c) makes or offers any gift, gratuity, anything of value or other inducement, whether lawful
- d) or unlawful, to any of SARS' officers, directors, employees, advisors or other representatives;
- e) makes or offers any gift, gratuity, anything of any value or other inducement, to any government entity's officers, directors, employees, advisors or other representatives in order to obtain any unlawful advantage in relation to procurement or services provided or to be provided to a government entity;
- f) accepts anything of value or an inducement that would or may provide financial gain, advantage or benefit in relation to procurement or services provided or to be provided to a government entity;
- g) pays or agrees to pay to any person any fee, commission, percentage, brokerage fee, gift or any other consideration, which is contingent upon or results from, the

award of any tender, contract, right or entitlement which is in any way related to procurement or the rendering of any services to a government entity;

- h) has been found guilty in a court of law or administrative or regulatory authority having appropriate jurisdiction on charges of unethical or improper conduct, regardless of whether or not a prison term or penalty was imposed;
- i) is listed on the National Treasury's Register for Tender Defaulters or the National Treasury's Database of Restricted Suppliers; or
- j) whose tender contains a misrepresentation which is materially incorrect or misleading.

12.2.3 Bidders' own conditions

- a) Bidders may not come up with their own terms and conditions, counter conditions, modify or vary any of the terms, conditions or requirements herein. SARS may disqualify any bidder who fails to comply with this clause.

12.3 Conflict of interest

If at any time a bidder identifies an actual or potential conflict of interest, the bidder must immediately notify SARS in writing. SARS reserves the right to exclude the proposal submitted by such bidder from further consideration, unless the bidder is able to resolve the conflict to SARS' satisfaction. If it comes to SARS' knowledge that there was indeed a conflict of interest or a potential conflict of interest, same will be grounds for the immediate disqualification of the bidder.

12.4 Confidentiality

12.4.1 Except as may be required by operation of law, by a court or by a regulatory authority having appropriate jurisdiction, information contained in a bidder's proposal(s) may not be disclosed by any bidder, other than to a person officially involved with SARS' examination and evaluation of a proposal.

12.4.2 Throughout this RFP process and thereafter, the bidders must secure SARS' written approval prior to the release of any information that pertains to (i) the potential work or activities to which this RFP relates; or (ii) the process which follows this RFP. Failure to adhere to this requirement may result in disqualification from the RFP process and such legal action as SARS may deem suitable.

12.5 Fronting

12.5.1 SARS supports the spirit of broad-based black economic empowerment and recognises that real empowerment can only be achieved through individuals and businesses conducting themselves in accordance with the Constitution and in an honest, fair, equitable, transparent and legally compliant manner. Against this background SARS condemns any form of fronting.

12.5.2 SARS, in ensuring that bidders conduct themselves in an honest manner will, as part of the bid evaluation processes, conduct or initiate the necessary enquiries / investigations to determine the accuracy of the representations made in the bid documents. Should any of the fronting indicators as contained in the Guidelines on Complex Structures and Transactions and Fronting, issued by the Department of Trade and Industry be established during such enquiry / investigation, the onus will be on the bidder / contractor to prove that fronting does not exist. Failure to do so within a period of 14 days from date of notification may invalidate the bid / contract and may also result in the restriction of the bidder / contractor to conduct business with the public sector for a period not exceeding ten years, in addition to any other remedies SARS may have against the bidder / contractor concerned.

12.6 Indemnity

12.6.1 Indemnity in respect of the RFP

If a bidder breaches any condition of this RFP and, as a result of that breach, SARS incurs costs or damages (including, without limitation, the cost of any investigations, procedural impairment, repetition of all or part of the RFP process and/or enforcement or defence of intellectual property rights or confidentiality obligations), then the bidder indemnifies and holds SARS harmless from any and all such costs which SARS may incur and for any damages or losses SARS may suffer.

12.6.2 Indemnity in respect of the Master Services Agreement

- a) A successful bidder shall indemnify, hold harmless and agree to defend SARS and its officers, employees, agents, successors-in-title, and assigns, from any and all Losses (Losses as defined in the Master Services Agreement) arising from, or in connection with, any of the following-
- b) Third party claims attributable to any breach of the provisions of the Master Services Agreement by the successful bidder;
- c) Third party claims attributable to theft, fraud or other unlawful activity or any negligent, wilful or fraudulent conduct by the successful bidder or its employees and claims attributable to errors and/or omissions;
- d) Third party claims arising from or related to the death or bodily injury of any SARS agent, employee, business invitee, or business visitor or other person on SARS's premises caused by the negligent acts or omissions of the successful bidder or its employees; and
- e) Third party claims arising from damage to property owned or leased by SARS or a third party caused by the successful bidder's or its employees' negligence or misconduct.

12.7 Intellectual property

12.7.1 Intellectual property in respect of the RFP

- a) SARS retains ownership of all intellectual property rights in the documents that form part of this RFP.
- b) Bidders will retain the intellectual property rights in their proposals but grant SARS the right to reproduce any copyrighted works for the purposes of the tender process.

12.7.2 Intellectual property in respect of the Master Services Agreement

- a) Subject to pre-existing intellectual property rights of the successful bidder and/or any third party, all intellectual property rights created in the course of executing the services shall vest exclusively in SARS, regardless of whether or not such rights are capable of registration. To this end, the successful bidder irrevocably and in perpetuity transfers, makes over and assigns to SARS all such intellectual property rights which may come into existence pursuant to the services or the Master Services Agreement.
- b) The successful bidder hereby indemnifies and holds SARS harmless against Losses (Losses as defined in the Master Services Agreement), claims, proceedings and expenses of whatsoever nature in respect of any infringement by the successful bidder or its consultants of Intellectual Property rights of any third party.

12.8 Limitation of liability

A bidder participates in this RFP process entirely at its own risk and cost. SARS will not be liable to compensate a bidder on any grounds whatsoever for any costs incurred or any damages suffered as a result of the bidder's participation in this RFP process.

12.9 Preparation costs

A bidder will bear all its costs in preparing, submitting, delivering, and presenting any response or proposal to this RFP and all other costs incurred by it throughout the RFP process. No statement in this RFP will be construed as placing SARS, its employees or agents under any obligation whatsoever, including in respect of costs, expenses or losses incurred by the bidders in the preparation of their response to this RFP.

12.10 Precedence

The terms and conditions of this document will prevail over any information provided during any briefing session or communication, whether oral or written, unless such information is official written communication, as set out per the Communication paragraph in this document, and that such information expressly states that it amends this document.

12.11 Responsibility for bidder's personnel and subcontractors

- 12.11.1** A bidder is responsible for ensuring that its personnel (including agents, officers, directors, employees, advisors and other representatives of a bidder), its subcontractors (if any), and personnel of its subcontractors comply with all the terms and conditions of this RFP.
- 12.11.2** SARS allows a bidder to make use of subcontractors, such subcontractors will at all times remain the responsibility of the bidder and SARS will not under any circumstances be liable for any losses or damages incurred by such subcontractors.
- 12.11.3** The proposal shall however be awarded to the bidder as a primary contractor who shall be responsible for the management of the awarded proposal. No separate contract shall be entered into between SARS and/or its client and any such subcontractors.
- 12.11.4** If a bidder includes evidence of experience of individuals that are not currently employed by the said bidder, then the bidder is required include in their submission a letter or agreement from the respective individual whose evidence of experience is included in the proposal, that the individual is aware and is in agreement that their evidence of experience may be included for tendering purposes, and that the said individual confirms to commit and will make him/herself available for the contract period should the contract be awarded.
- 12.11.5** If a bidder includes experience of an entity other than the bidder itself, then the bidder must include in their submission a letter or agreement from the respective entity that the entity is aware and agrees that their experience may be included for tendering purposes. Copies of the signed agreements between the relevant parties must be attached to the proposal responses.

12.12 Prohibition of participation in resultant tender

Any bidder, whether participating in a trust, joint venture, consortium and/or subcontracting arrangement, who participates in preparatory work on the basis of which another tender will flow, may not participate in the resultant tender because of the advantage of having been privy to the underlying preparatory work.

12.13 RFP not an offer

This RFP does not constitute an offer to do business with SARS, but merely serves as an invitation to bidders to facilitate a requirements-based decision process. Nothing in this RFP or any other communication made between SARS (including its officers, directors, employees, advisers and representatives) is a representation that SARS will offer, award or enter into an agreement with the bidder.

12.14 SARS' oath / affirmation of secrecy

SARS has a Policy in terms of which the successful bidder; key personnel or any other personnel as may be determined by SARS will be required, upon award, to individually take a

mandatory oath/ declaration/ affirmation of secrecy. The award will therefore be made subject to the condition that the successful bidder along with the personnel referred to above comply with the afore mentioned Policy.

12.15 Screening and vetting of a bidder

12.15.1 Acceptance of a bidder's proposal is subject to the condition that both the successful bidder and its personnel providing the goods and services, must be screened and cleared by the appropriate authorities to the grade of clearance in line with SARS' applicable policies.

12.15.2 Obtaining the necessary clearance is the responsibility of the successful bidder concerned. If the successful bidder appoints a subcontractor, the same provisions and measures will apply to the subcontractor.

12.15.3 The bidders shall supply and maintain a list of personnel involved on the project indicating their clearance status.

12.16 Tax compliance

12.16.1 It is a requirement that any supplier conducting business with SARS is tax compliant at the date of award of a contract / bid and remains tax compliant throughout the duration of their contracts with SARS.

12.16.2 Verification of tax compliance status prior to award

12.16.2.1 SARS must verify supplier/ bidder's tax compliance status prior to the awarding of a contract.

12.16.2.2 No contract / bid may be awarded to a supplier who is not tax compliant.

12.16.2.3 Where the recommended supplier / bidder is not tax compliant, it must be notified in writing of their non-compliant status and be granted a minimum of seven (7) working days to submit written proof regarding their tax compliance status with SARS or proof that arrangement has been made with SARS to meet their outstanding tax obligations.

12.16.2.4 Should the recommended bidder/ supplier fail to provide written proof of their tax compliance status as contemplated in paragraph 12.16.2.3 above, SARS as the procuring entity must reject the bid submitted.

12.16.2.5 Accordingly, the supplier / bidder is responsible to provide SARS with proof of its tax compliance status which must be verified through the Central Supplier Database or eFiling.

12.16.3 Verification and/or confirmation of tax compliance status during the course and scope of executing awarded contract

12.16.3.1 SARS reserves the right to request the supplier or successful bidder to provide written proof of tax compliance status at any time during the execution of the awarded contract.

12.16.3.2 Further, SARS reserves the right to withdraw an award made, or cancel a contract concluded with a supplier / successful bidder in the event that it is established that such supplier / bidder was in fact not tax compliant at the time of the award.

12.16.3.3 Furthermore, SARS reserves the right to cancel a contract with a supplier / successful bidder in the event that such supplier/bidder does not remain tax compliant for the full term of its contract.

12.16.4 In line with SARS's strategic objectives, the directors / owners of the bidding entity who are not tax compliant may be referred to the SARS tax compliance unit for further investigation in order to achieve full tax compliance.

12.16.5 In terms of section 3 of the Tax Administration Act, Act No. 28 of 2011, SARS is responsible for the administration of a tax Act under the control or direction of the Commissioner for SARS. Accordingly, SARS may as part of the administration of a tax Act exercise its powers, *inter alia*, to collect revenue due to the fiscus and enforce compliance with legislation administered by the Commissioner for SARS.

12.17 Tender defaulters and restricted suppliers

No bid will be awarded to a bidder whose name (or any of its members, directors, partners or trustees) appears on the National Treasury's Register for Tender Defaulters or the National Treasury's Database of Restricted Suppliers.

12.18 Local production and content

12.18.1 SARS supports and promotes local production and local content, environmentally friendly products, and sustainable sourcing.

12.18.2 To enable this objective to be adequately assessed and as part of contract management, bidders shall advise SARS of its local and regional strategy and its initiatives to involve, support and use local/regional entities and workforce.

12.18.3 The appointed supplier shall provide and use, for the performance of this contract, local subcontractors or locally acquired materials, equipment and facilities, to the extent available and within reasonable costs, to produce the quality and quantity of work and materials required by this contract.

12.19 Validity of information

12.19.1 SARS has made reasonable efforts to ensure the accuracy of the information contained in this RFP. However, neither SARS, nor its employees, officers, advisers or agents will be liable (directly or otherwise) to a bidder or any third party for any inaccuracy or omission of any information in the RFP or in respect of any additional information SARS may provide to a bidder as part of the RFP process.

12.19.2 A bidder is deemed to have examined this RFP and any other information supplied by SARS to the bidder and to have satisfied itself as to the correctness and sufficiency of such information before submitting any of its responses.

12.20 Governing law

This RFP and any resultant agreement shall be governed by the laws of the Republic of South Africa.

13. CHECKLIST OF RETURNABLES

Table 13: Checklist of returnable documents

	Checklist of returnable documents	Comply	Do not comply	Section
1.	A hardcopy and an electronic copy RFP proposal submission has been submitted for this RFP.			
2.	SBD 1: Invitation to bid form has been completed and signed.			
3.	SBD 4: Bidder's Disclosure has been completed and signed.			
4.	Proof of registration on the Central Supplier Database (CSD) has been submitted.			
5.	<ul style="list-style-type: none"> B-BBEE Certificate or Affidavit 			
6.	<ul style="list-style-type: none"> Response to Technical Requirements – this response is to be substantiated in the proposal submission and Bidder to indicate where in the proposal submission this offering is substantiated (page and paragraph) and bidder should not score themselves on this technical evaluation sheet (this is a guidance document) 			
7.	Draft Master Services Agreement/ General Conditions of Contract (GCC) has been completed and signed.			