

# **ANNEXURE: A**

**REFERENCE: RFP 01/2026**

**BUSINESS REQUIREMENTS SPECIFICATION (BRS)**

**DESCRIPTION:**

**APPOINTMENT OF A PANEL OF LEGAL SERVICE  
PROVIDERS**

## **1. INTRODUCTION**

SARS may from time to time and on an as and when required basis utilise the services of admitted Attorneys and Trust 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.

## **2. SCOPE OF SERVICES**

External legal service providers would be used in conjunction with the State Attorney depending on the litigation involved. Legal assistance may include instituting or defending of legal actions on behalf of or against SARS, briefing Counsel and/or the provision to SARS of complex legal opinions. In certain circumstances, the legal assistance may extend to alternative conflict resolution services and assisting in SARS' internal employee-related processes.

### **2.1. EXPERTISE REQUIRED**

SARS requires the services of a Bidder who possesses skills, expertise and knowledge in the various legal fields / categories listed herein below. This includes successfully disposing of litigious matters in the relevant sphere of law and endeavouring to achieve either a win or a favourable outcome for SARS.

SARS may from time to time require the services of suitable qualified:

- Legal Practitioners – Attorneys & Trust Account Advocates who are enrolled in terms of Legal Practice Act No. 28 of 2014
- Legal Cost Consultant – SARS will procure the services of cost consultants through its appointed attorneys or firms. However, SARS reserves the right to appoint a cost consultant directly, at its discretion, where this is deemed necessary.
- Mediators as prescribed in the Mediation Directive as per the High Court Uniform rules.

The Litigation Unit regularly receives (or even launches) matters on an urgent basis and as such the need is there for service providers to expeditiously deal with instructions received from SARS.

The Revenue, Customs and Excise Litigation Unit of SARS requires service providers to timeously and effectively handle notices of intended litigation, as well as subsequent litigation instituted against the Commissioner of SARS in respect of determinations and decisions made in terms of the Customs and Excise Act, 1964 (Act No. 91 of 1964). The Unit will require service providers to provide legal opinions to the Commissioner, exchange correspondence on instruction, brief counsel and experts and all matters relating thereto.

The Corporate Legal Services Unit of SARS is responsible for advising on commercial matters such as contract drafting, contract negotiations, and resolving contractual disputes. This unit also handles issues related to intellectual property rights, information technology law, procurement processes, tender compliance, administrative justice, and damages claims or other monetary claims, including debt collection and any related legal services. Service providers must have strong backgrounds in commercial law, company law, banking law, intellectual property law, information technology law, public procurement law, insolvency law, and property law, and be prepared to enforce or protect SARS's rights and interests in any appropriate forum, including on an urgent basis if required.

The Employee Relations & Labour Unit of SARS focuses on matters of labour and employment law. Service providers supporting this unit are expected to assist with labour and employment disputes, conflict mediation, and provide legal services relevant to SARS's employee-related processes. Expertise in labour law, employment regulations, and mediation is essential for providers working with this unit, ensuring the effective handling of employee matters and the protection of SARS's interests in the labour context.

SARS also requires the services of Legal Cost Consultants who will assist with the recovery of costs related to the following activities:

- Drafting Bills of costs: Party-and-party bills of costs, Attorney-and-client bills, Advocate fee structures,
- Taxation procedures, Review and assessment of legal fees
- Dispute bills of costs by opposing Bills of costs
- Attend to taxation and execution of recovery of cost

### **3. BIDDERS RESPONSES / DOCUMENTATION REQUIRED**

Bidders may submit proposals in respect of one (1) or more of the nine (9) legal service categories listed below.

Bidders must complete **Annexure B0** and clearly indicate the categories they are tendering for.

Bidders must submit all the required information for each category they are tendering for. Each category will be evaluated independent of each other, and it is therefore important that Bidders respond to all the required information separately should they be submitting proposals in one (1) or any combination of the nine (9) categories.

### 3.1. CATEGORIES

Bidders must refer to the following Annexures in their response to the documentation required for each category:

- **ANNEXURE B:** This Annexure applies to all bidders irrespective of the Categories they are bidding for- The information in respect of Annexure B should be provided once;
- **ANNEXURE B1:** CATEGORY 1 - Tax Law;
- **ANNEXURE B2:** CATEGORY 2 - Commercial Law; Company Law and/or Banking Law;
- **ANNEXURE B3:** CATEGORY 3 - Constitutional Law; Administrative Law and/or Public Procurement Law;
- **ANNEXURE B4:** CATEGORY 4 - Information Technology Law and/or Intellectual Property Law;
- **ANNEXURE B5:** CATEGORY 5 - Customs & Excise Law;
- **ANNEXURE B6:** CATEGORY 6 - Property Law; Mining Law and/or Insolvency Law;
- **ANNEXURE B7:** CATEGORY 7 - Labour Law;
- **ANNEXURE B8:** CATEGORY 8 - General Legal Assistance; and
- **ANNEXURE B9:** CATEGORY 9 – Cost Recovery Services

### 3.2. COMPANY PROFILE, EXPERIENCE AND RESOURCES

Bidders are required to submit a company profile providing details as per the requirements below, including detailed CVs of all Key Personnel (director/ partner/ associate), signed by the respective person [\*Refer to relevant Annexure B1 - B9 as per the categories above]:

- 3.2.1 The infrastructure and support staff of the company with reference to Annexure B.
- 3.2.2 Location of the legal practice, including distance (measured in kilometres) from the closest court(s).

- 3.2.3 The respective backgrounds, fields of specialisation and relevant experience of all Key Personnel (director/partner/associate) proposed to handle SARS matters within the bidding category/ies.
- 3.2.4 Bidders are required to provide the name(s) of at least three (3) major/key clients (current and/or past) indicating the nature and duration of such attorney/advocate client relationship.
- 3.2.5 The background and experience of staff members who will assist such Key Personnel (i.e., candidate attorneys, trainees, professional assistants and/or associates). and
- 3.2.6 The proposals submitted by Bidders must be as comprehensive as possible.

### 3.3. REFERENCES

Bidders are required to provide reference from at least three (3) current clients to whom similar legal services are being provided. Alternatively, if the name of a former client/s is furnished to SARS as a reference but are no longer current, Bidders must indicate the reason for termination of their mandate.

Each letter will be evaluated separately and the overall score for this section will be calculated as the average of the three letters.

Bidders are obliged to include for each reference: the name of the company, the name of the contact person, the company's business address, phone number/s, the duration of the Bidder's contract with the company and a brief description of all services provided to such company.

## 4. FEES & DISBURSEMENTS

For pricing purposes, Attorneys / Trust Account Advocates employed by the Bidder will be divided into five tiers.

- **Tier 1:** Trainees / Candidate Attorneys
- **Tier 2:** Attorneys/ Trust Account Advocate with 3 (three) years or less relevant post-admission experience.
- **Tier 3:** Attorneys / Trust Account Advocate with more than 3 (three) years, but equal to or less than 7 (seven) years' relevant post-admission experience.

- **Tier 4:** Attorneys / Trust Account Advocate with more than 7 (seven) years but equal to or less than 15 (fifteen) years' relevant post-admission experience; and
- **Tier 5:** Attorneys / Trust Account Advocate with more than 15 (fifteen) years' relevant post-admission experience.

- 4.1. The title of an Attorney/Trust Account Advocate i.e. director, associate or professional assistant will thus not determine the fee which may be charged by such director, associate or professional assistant. The Bidder's Proposed Tariff to be charged may not exceed the tariffs stipulated in SARS's Schedule of Proposed Tariffs in respect of each tier, as set out above. A director with 3 (three) years or less post-article experience and who qualifies as a tier 2 Attorney, may thus not charge a fee equivalent to that of a tier 5 Attorney.
- 4.2. SARS reserves the right to indicate the level of Attorney / Trust Account Advocate that is required to render the specific legal services to SARS, with reference to the aforesaid tiers. Should a Bidder choose to assign an Attorney who falls in a higher tier to attend to the instructions, such Bidder may not charge the higher fee.
- 4.3. Where the instructions are to be attended to by a candidate attorney he/she shall work under the supervision of a tier 3, 4 or 5 Attorney, who will sign-off the work produced.
- 4.4. In the event that SARS has not prescribed the level of Attorney/ Trust Account advocate required for a specific instruction, the Bidder must in good faith appoint an Attorney with suitable experience and qualifications.
- 4.5. In the event that an Attorney/ Trust Account Advocate moves to a new tier during the service provider's appointment term, the Bidder shall notify SARS accordingly in writing within thirty (30) days prior to such move and SARS shall have the right to request another Attorney or Trust Account Advocate from the Bidder, who is at the same tier previously occupied by the Attorney/Trust Account Advocate who has moved to a higher tier, to replace him/her before such Attorney/Trust Account Advocate renders his/her next account to SARS.
- 4.6. The Bidder will charge fees as per the pricing proposal as accepted by SARS.
- 4.7. In no event should a Bidder increase their proposed tariffs to SARS. Nonetheless, SARS may at its discretion and subject to SARS policies and procedures, approve a request from a Bidder for

an increase of the fees before commencement of the work, under the circumstances outlined below:

- 4.7.1 Where instructions are received from SARS to attend to a very urgent matter on extremely short notice;
  - 4.7.2 Where instructions are received from SARS to attend to a highly complex matter; or
  - 4.7.3 The services of a specific, highly skilled Legal Practitioner are requested by SARS (i.e. by name).
- 4.8. SARS reserves the right not to utilize the services of a legal service provider on the SARS Panel of Legal Services who seeks to increase their fees contrary to paragraph 4.7 above.
- 4.9. SARS will reimburse Bidders for travel expenses in line with the tariffs as stipulated in the Annexure to Transport Circular No 1 of 1977 (Transport Handbook of Tariffs for the use of Motor Transport as amended; and Private) issued by the Department of Transport.
- 4.10. Accommodation will be reimbursed in line with the National Treasury rates and SARS Travel Policy (to be provided at the contracting stage).
- 4.11. SARS will pay for actual disbursement costs of photocopying, printing and other related stationery.
- 4.12. SARS will at some stage implement a new electronic invoicing system and the firms on the panel should undertake to once it is developed, submit invoices via this system.

## **5. WITHDRAWAL OF INSTRUCTIONS AND TERMINATION OF AGREEMENT**

- 5.1. A Bidder will be regarded as having acted in bad faith and SARS shall reserve the right to withdraw instructions in the event SARS finds that:
- 5.1.1 there is poor performance by the Bidder and non-compliance with the service levels.
  - 5.1.2 there was failure to monitor, and sign-off work performed by junior attorneys / Trust Account Advocates.
  - 5.1.3 instructions and/or duties that could be attended to or executed by junior staff members have been assigned to senior Attorneys/Trust Account Advocates and billed for at such senior Attorneys' / Trust Account Advocate rates.
  - 5.1.4 multiple Attorneys / Trust Account Advocates have been assigned to attend to a single instruction without any proper justification, such as the complexity or magnitude of a

matter and/or the Bidder failed to request SARS's prior permission in writing to appoint multiple Attorneys/Trust Account Advocates for such an instruction.

- 5.1.5 unrealistic time billing taking into account the nature (i.e. relative simplicity) of any action performed and/or service rendered by an Attorney/Trust Account Advocate; and
- 5.1.6 failure to comply with any terms of this RFP, as well as the Master Services Agreement ("MSA") entered into between SARS and the Service Provider.

The aforesaid list is not exhaustive and SARS will have the right to withdraw instructions in accordance with the provisions contained in the MSA and in any event that it is legally entitled to do so.

SARS reserves the right to terminate the MSA if the bidder fails to meet the service levels or any other terms in the MSA.

## **6. CONDITIONS APPLICABLE TO APPOINTMENT**

- 6.1. SARS reserve the right to request one panellist to work with another panellist where the circumstances permit and in order to transfer skills and assist with transformation, on terms and conditions determined by SARS at the time through a Service Request.
- 6.2. Bidders are encouraged to support the development and employment of Historically Disadvantaged People (including referral advocates).
- 6.3. SARS will require the Successful Bidders to disclose any conflict of interests when required by SARS.
- 6.4. Monthly written reports of all Service Requests received from SARS must be provided at no additional cost to SARS. Such reports must be sent to the relevant instructing SARS official, or his/her nominee on a specific matter, per email.
- 6.5. Bidders are required to attend meetings to discuss contractual issues at no additional cost to SARS.



- 6.6. When cases have been postponed at the request of the Bidder acting on behalf of SARS, or due to any action or non-action of such Bidder, including non-compliance with any procedural requirements, the Bidder will bear the costs of postponement, and this amount will not be recovered from the SARS.
- 6.7. In the event that a firm of attorneys / Trust Account Advocate merges with a firm which is not on SARS's Panel of Legal Services-
- 6.7.1 The Bidder shall give SARS at least thirty (30) days' written notice to this effect;
- 6.7.2 The inclusion of such merged firm on the SARS's Panel will be subject to the written approval of SARS and it will further be subject to the condition that the merged firm submit a letter of acceptance of SARS's tender conditions and MSA;
- 6.7.3 A profile as per paragraph 3.2 of this specification must be submitted;
- 6.7.4 The merged firm must meet the pre-qualification and mandatory requirements as per paragraphs Error! Reference source not found.2 and **7.3 of the Main RFP document**. Such merged firm shall not execute any of SARS instructions without the Bidder having obtained written approval from SARS; and
- 6.7.5 Should SARS not approve the merged firm, SARS shall reserve the right to terminate the MSA it has entered into with the Bidder, in which case the Bidder will finalise pending Service Requests at the discretion of SARS.
- 6.8. Successful Bidders (in the case of Attorneys) will be required to negotiate fees with referral advocates before a brief is finalised. Bidders may not appoint referral advocates, Experts, External Service Providers or any Third Party unless written instructions to this effect have been received from SARS.
- 6.9. In the event that Bidders make use of a Correspondent, which is not on SARS's Panel of Legal Services, such Correspondent will be subject to SARS's approval. A Bidder may be instructed to appoint a Correspondent from SARS' Panel of Legal Services.
- 6.10. Payment of legal fees by SARS will be affected within 30 (thirty) days from date of receipt of an acceptable invoice.
- 6.11. SARS further reserves the right during the term of the MSA, if necessary, to appoint a firm of attorneys/ Trust Account Advocates outside the approved Panel of Legal Services for purposes of rendering the services to SARS, subject to the necessary procurement processes being followed.

- 6.12.** Successful Bidders must enter into a MSA with SARS. For the sake of consistency and fairness, the terms and conditions of the MSA will be binding on the Bidder and will not be subject to negotiation.

## **7. CONFIDENTIALITY**

- 7.1.** The Bidder will be expected to sign the SARS Oath / Affirmation of Secrecy.
- 7.2.** The Bidder and all Key Personnel that will be working on SARS matters undertake, at all times during the existence of the MSA or after termination thereof, not to reveal any confidential or sensitive information or knowledge concerning SARS or clients of SARS.