

SOUTH AFRICAN REVENUE SERVICE

Request for Proposal

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| RFP 13/2025  Appointment of a panel of insolvency practitioners |

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 an appointment as a service provider(s)on a non-exclusive basis.

1. OVERVIEW OF SARS’ Requirements

Summary of the scope

* + 1. SARS must take reasonable steps to ensure that competent and experienced insolvency practitioners are appointed to preserve and safeguard the assets of an estate where SARS has a claim against the estate. It therefore requires the services of competent and experienced insolvency practitioners who will protect the rights and interests of the concursus creditorum as a whole and also protect the rights and interest of SARS and the Government through proper administration of the winding up process as set out in the Insolvency Act No. 24 of 1936, the Companies Act No. 61 of 1973, the Companies Act No. 71 of 2008 and the Close Corporations Act No. 69 of 1984 (as amended).

Background

Section 2 (1) (b) (iii) of the Administration of Estates Act No. 66 of 1965 provides that the Chief Master must exercise control, direction and supervision over all matters. The purpose of this directive is thus to ensure that Masters implement the appointment of Insolvency Practitioners. The appointment of Insolvency Practitioners follows Chief Master’s Directive 1 of 2016.

To ensure uniformity and conformance by SARS when considering the nomination of insolvency practitioners in insolvent estates to the Master of the High Court, it is crucial that SARS recommends its own list of insolvency practitioners through this RFP process. This procedure shall be used as the foundation for the implementation of Government’s policy of economic empowerment of the previously disadvantaged individuals by advancing support for their appointment as insolvency practitioners in Insolvent Estates.

It shall promote transparency with regards to the internal process of:

2.2.1 Selecting suitable candidates to become part of the SARS insolvency practitioners’ panel;

2.2.2 The evaluation and removal of Insolvency Practitioners from SARS insolvency practitioner panel;

2.2.3 To make the industry more accessible to previously disadvantaged individuals; and

2.2.4 To ensure proper reporting of all such nominations.

1. Structure of the RFP PAck

Structure

* + 1. This RFP pack is organised in 5 (five) sections consisting of one or more documents in each section.

**Table 1: RFP pack outline and contents**

|  |  |  |
| --- | --- | --- |
| **Section** | **Index** | **Description of section contents** |
| **1** | **Main RFP Document** | Documents outlining 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, technical 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). |
| **5** | **Response templates** | Where applicable, response templates that are required to be completed and returned as part of a bidder’s proposal. |

1. 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 2: Key activities and dates**

| **No.** | **Activity** | **Date / Time / Details** |
| --- | --- | --- |
| **1.** | **Bid Number:** | RFP 13/2025 |
| **2.** | **Description:** | Appointment of a Panel of Insolvency Practitioners |
| **3.** | **Duration of appointment:** | The successful bidder will be appointed for a period of thirty -sixty (36) months with the option to renew for another twenty-four (24) months. |
| **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:** | 1. **National Treasury e-Tender Portal: 1 July 2025; and** 2. **SARS website: 1 July 2025** |
| **6.** | **RFP pack (complete set of bid documents) available for download from National Treasury e-Tender Portal and SARS website:** | **Date: 1 July 2025** |
| **7.1** | **Physical briefing session / site inspection date, location, and address:** | *No physical briefing session to be held.* |
| **7.2** | **Virtual briefing session date and registration:** | The **non-compulsory** briefing session will be held virtually via Microsoft Teams meeting and can be accessed at the following link:  [**Join the meeting now**](https://teams.microsoft.com/l/meetup-join/19%3ameeting_NDQ1ZTg1ODUtNjc5MC00YWVkLWIyNmQtMzk1YjZjNjJhYzY3%40thread.v2/0?context=%7b%22Tid%22%3a%222fc8b005-cac5-4df9-b0fa-2b50ea78e23e%22%2c%22Oid%22%3a%22b1ee0076-b549-48e8-ac44-bc5f1d97be00%22%7d)  Meeting ID: 376 494 726 623 5  Passcode: P5fS6te7  **Time: 11:00**  **Date: 10/7/2025** |
| **8.** | **Bidders to submit written questions on or before:** | **From: 1/7/2025 to 24/7/2025** |
| **9.** | **SARS to respond to bidders’ written questions on or before:** | **25/7/2025** |
| **10.** | **CLOSING DATE AND TIME (proposals due):** | **4/8/2025 at 11:00** |

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.

1. COMMUNICATION

All communications to SARS must be addressed to the SARS Tender Office, emailed to [tenderoffice@sars.gov.za](mailto:tenderoffice@sars.gov.za), and must contain a clear reference to this RFP. Communication sent by SARS must only be regarded as official communication if sent from [tenderoffice@sars.gov.za](mailto:tenderoffice@sars.gov.za), or a communication accompanied by a letter of authorisation signed by the SARS Procurement Executive.

A bidder may not make any communication to SARS regarding this RFP other than 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’ employees; officials; or any third parties involved in the preparation, evaluation, or award of the RFP other than through the official contact provided.

1. TEnder PREPARATION AND Submission

Introduction

* + 1. 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:
       1. economical, efficient, fair, equitable, transparent, competitive and cost effective; and
       2. 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).

Question and answer process

* + 1. A bidder may submit questions to SARS as part of the question-and-answer process to gain a full understanding of any aspect of the RFP that is not clear to the bidder.
    2. Between the dates given in paragraph 4, SARS will receive written questions sent by bidders by email through the official contact provided in this document. SARS will respond to these questions but however is not obliged to respond to a question which in SARS’ 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.
    3. 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 reissued or additional documentation will be published on the National Treasury e-Tender Portal and SARS website. It is a 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.
    4. **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.**

Central Supplier Database

* + 1. All bidders wishing to do business with SARS must register on the Government’s Central Supplier Database (CSD) at [www.CSD.gov.za](http://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.
    2. 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.

Proposal submission

* + 1. 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.
    2. The physical proposal submissions must be deposited in the SARS tender box on or before the closing date and time at the SARS Tender Office, situated at the main entrance at:

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

* + 1. The proposals may also be couriered to the address provided in the afore mentioned paragraph.
    2. Proposals will only be considered if received by the SARS Tender Office before the closing date and time, regardless of the method used.
    3. Late proposals will not be accepted.
    4. 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.

Instruction for submitting a proposal

* + 1. 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.
    2. All proposals and supporting documentation must be submitted in English.
    3. A bidder’s proposal is required to be submitted in two forms:

|  |  |
| --- | --- |
| **1 x Hardcopy submission** | One (1) hardcopy submission clearly marked.  A “hardcopy submission” means an A4 ring bound lever arch file. |
| **1 x Electronic submission** | One (1) electronic submission of a complete copy of the hardcopy submission.  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. |

* + 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.
    2. **Technical and Pricing information must be included in separate folders. The Technical information must be included in “Folder 1”, and the Pricing information must be included in “Folder 2”.**
    3. A bidder is required to submit the contents of its submission (hardcopy and electronic) in the following format:

**Table 3: Format and organisation of proposal**

| **Files** |  | **Section** | **Responses** |
| --- | --- | --- | --- |
| **Folder 1:**  TECHNICAL proposal | * RFP reference * Description * Bidder name | **1** | * Prequalification documents (SBD and other documents) |
| **2** | * Response to mandatory requirements: Not applicable |
| **3** | * Response to technical requirements * Supporting documents for technical requirements |
| **4** | * Company profile * Supplementary information |
|  | | | |
| **Folder 2:**  B-BBEE/ specific goals proposal | * RFP reference * Description * Bidder name | **1** | * B-BBEE certificate or sworn affidavit |

1. EVALUATION OF PROPOSALS

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.

Prequalification evaluation process (Gate 0)

* + 1. 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).
    2. 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.
    3. **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 4: 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. | B-BBEE certificate or sworn affidavit | Bidder to submit B-BBEE certificate or sworn affidavit | 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. | General Conditions of Contract (GCC) | Bidder to sign the supplied pro forma document. | NO  However, a bidder must sign the GCC in order to be considered for award. |
| 6. | Supplier Risk Questionnaire | Bidder to complete and sign the supplied pro forma document. | NO |

Technical evaluation process (Gate 1)

* + 1. Only bidders that have met the prequalification requirements will be evaluated for technical capability and functionality, strictly according to the technical evaluation criteria below. A bidder is required to provide a technical solution for the required goods and services that meet SARS’ requirements, and that is financially competitive and offers value for money.
    2. The technical evaluation will be scored out of a total of 100 points, and bidders are required to score a minimum threshold of 66.67 out of 100 points to be appointed on the SARS panel.
    3. **If a bidder does not meet the technical evaluation minimum threshold, the bidder will be disqualified.**

**Table 6: Technical evaluation criteria**

|  | **Technical evaluation criteria** | **Scoring criteria** | **Points** |
| --- | --- | --- | --- |
| **1.** | **Skills summary** |  | **10** |
| 1.1 | Bidder must provide at least; two (2) core skills summary with five (5) years of experience in:  (1) Tax  (2) Company law   (3) Insolvency law   (4) Debt collection  (5) Insolvency Enquiries  (6) Cross-border Insolvencies  (7) Other equivalent core skills summary with five (5) years of experience | 3 = Bidder provided more than two (2) core  skills summary with over five (5) years of  experience.  2 = Bidder provided two (2) core skills  summary with five (5) years of experience.  1 = Bidder provided one (1) core skill  summary or other equivalent core skills  summary with five (5) years   of experience.  0 = No information provided | 10 |
| **2.** | **Qualifications** |  | **15** |
| 2.1 | Bidder must provide certified copy(ies) of at least NQF level 6 qualification/s in Insolvency law/Accounting/Tax or equivalent qualification | 3 = Bidder provided certified copy(ies) of NQF  7 or higher qualification/s in Insolvency  law/Accounting/Tax or equivalent  qualification  2 = Bidder provided certified copy(ies) of at  least NQF level 6 qualification/s in  Insolvency law/Accounting/Tax or  equivalent qualification  1 = Bidder provided certified copy(ies) of NQF  level 5 qualification/s in Insolvency  law/Accounting/Tax or equivalent  qualification  0 = No information provided/Bidder provided  certified copy(ies) of NQF level 4 and less  qualification/s | 15 |
| **3.** | **Professional Membership** |  | **10** |
| 3.1 | Bidder must provide proof of a valid professional registration with at least one (1) professional body such as;  (1) South African Restructuring and Insolvency Practitioners Association (SARIPA)  (2) Association for Black Business Rescue and Insolvency Practitioners of SA (ABRIPSA) (3) South African Institute of Chartered Accountants (SAICA) (4) Independent Regulatory Board for Auditors (IRBA) (5) Legal Practice Council or (6) an equivalent recognised body. | 3 = Bidder provided proof of a valid  professional registration with more than  one (1) professional body;  2 = Bidder provided proof of a valid  professional registration with at least one  (1) professional body or an  equivalent recognised body;  0 = The bidder does not belong to any of the  mentioned or relevant industry bodies/  associations. | 10 |
| **4.** | **Work Experience** |  | **25** |
| 4.1 | Bidder must provide at least three (3) Certificates of appointment for liquidators/trustees indicating name of Insolvent Company appointed in. | 3 = Bidder provided four (4) and more  Certificates of appointment for  liquidators/trustees indicating name   of Insolvent Company appointed in.  2 = Bidder provided three (3) Certificates of  appointment for liquidators/trustees  indicating name of Insolvent Company  appointed in.  1 = Bidder provided two and less (2)  Certificates of appointment for  liquidators/trustees indicating name   of Insolvent Company appointed in.  0 = No information provided | 25 |
| **5.** | **References** |  | **15** |
| 5.1 | Bidder must provide testimonial on their letterhead from at least five (5) references within the last ten (10) years, which includes the name of the client, a contact person, their business address (if applicable), their phone number as well as the duration and a brief description of the services provided. | 3 = Bidder provided testimonial on their  letterhead from more than five (5)  references within the last ten (10) years  which includes the name of the client, a  contact person, their business address (if  applicable), their phone number as well as  the duration and a brief description of the  services provided.   2 = Bidder provided testimonial on their  letterhead from five (5) references within  the last ten (10) years which includes the  name of the client, a contact person, their  business address (if applicable), their  phone number as well as the duration and  a brief description of the services  provided.   1 = Bidder provided testimonial on their  letterhead from two (2) - four (4) references  within the last ten (10) years which  includes the name of the client, a contact  person, their business address (if  applicable), their phone number as well as  the duration and a brief description of the  services provided.   0 = No information provided/Bidder provided  testimonial on their letterhead from one (1)  reference within the last ten (10) years  which includes the name of the client, a  contact person, their business address (if  applicable), their phone number as well as  the duration and a brief description of the  services provided. | 15 |
| **6.** | **Administrator/agent/Secretary** |  | **15** |
| 6.1 | Bidder must provide a CV of an administrator/agent/secretary with at least three (3) years’ experience as an administrator/agent/secretary | 3 = Bidder provided a CV of an  administrator/agent/secretary with four (4)  and more years’ experience as an  administrator/agent/secretary 2 = Bidder provided a CV of the  administrator/agent/secretary indicating  three (3) years’ experience as an  administrator/agent/secretary  1 = Bidder provided a CV of the  administrator/agent/secretary indicating  two (2) years’ experience an  administrator/agent/secretary  0 = Administrator/agent/secretary is not  acceptable and does not comply with the  requirements | 15 |
| **7.** | **Familiarity with tax administration act & SARS e-filing system** |  | **10** |
| 7.1 | Bidder must submit a detailed understanding, processes and experience with tax administration act and SARS e-filing system; in terms of;   1. Liquidator/Trustee’s duties as representative of taxpayer according to the Tax Administration Act such as 2. Registration, submission, and verification of returns 3. Record-keeping and taxpayer obligations 4. Voluntary disclosure programme (VDP) 5. Taxpayer rights and remedies 6. Enforcement, penalties, and dispute resolution processes 7. Confidentiality and access to information under SARS administration 8. Liquidator/Trustee’s proficiency with the SARS e-Filing system such as; 9. **User Account Management**  * Role-based access (Taxpayer, Practitioner, etc.). * Management of multiple taxpayer profiles (especially for consultants).  1. **Return Submission & Processing**  * Online submission of returns (VAT201, EMP201, IRP6, ITR14, etc.). * Real-time validation and feedback on submissions. * Submission of disputes (objections, appeals) electronically.  1. **Verification & Audit Support**  * Uploading of supporting documents in response to SARS requests. * Monitoring of audit and verification outcomes.  1. **Integrated Payments**  * Ability to make payments via eFiling or initiate via banking platforms. | 3 = Bidder provided comprehensive understanding, processes and experience with tax administration act and SARS e-filing system.  2 = Bidder provided adequate understanding, processes and experience with tax administration act and SARS e-filing system.  1 = Bidder provided inadequate understanding, processes and experience with tax administration act and SARS e-filing system.  0 = No information provided | 10 |
|  | **TOTAL** |  | **100** |

Explanatory Note:

To ensure that an objective and consistent evaluation is conducted of the proposed bidders solution a structured scoring methodology will be used. Each criterion is allocated a weight based on relative importance and a 4-point scale of 0,1,2 and 3 is used to assess the proposal. The calculation of your weighted score by the SARS evaluation committee will be based on the weight of the criteria factored by the 4-point scale. That is 0 scoring will equate to 0/3\* example weight of 10=0, 1 equates to 3,33, 2 equate 6,67 and 3 equate to 10). These will vary according to the different weighting criteria. The weighted score will be tallied for all criteria and bids that fail to meet the minimum criteria of 66,67 will not proceed to the next stage of evaluation.

Price and B-BBEE/specific goals evaluation (Gate 2)

* + 1. Bidders will not be evaluated on price and B-BBEE/specific goals at this stage of setting up a panel. However, bidders are requested to submit their B-BBEE certificate or sworn affidavit.

Financial Risk Analysis

* + 1. SARS may conduct a financial risk analysis on bidders during the utilisation of the panel.

Recommended bidders’ due diligence and risk assessment prior to award

* + 1. SARS has a legal and moral obligation to ensure that a supplier’s financial position does not place public money or services at unacceptable risks and will therefore perform due diligence and risk assessment of recommended bidder(s)’ prior to award.
    2. As part of due diligence and risk assessment, the bidder must ensure that the bidder is complying to all regulatory prescripts, including industry regulations specific to the commodity/services procuring, that are applicable to this tender, as well as ethical business practices. SARS has the right to request evidence of this compliance from the bidder, and third parties, for purposes of the due diligence exercise and for audit or contracting arrangements.
    3. In the event that a due diligence exercise reveals that a recommended bidder does not comply with SARS’ risk appetite or compliance requirements then SARS has the right not to make an award to the recommended bidder.
    4. The recommended bidder(s) will be required to consent to continuous and in-depth due diligence to ensure ethical business practices throughout the term of the tender.

1. TRUSTS, JOINT VENTURES, SUBCONTRACTing AND OTHER ARRANGEMENTs

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

* + 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:
       1. Details of the trustees of the trust; and
       2. Details of the beneficiaries of the trust. In instances where the beneficiary is a trust, the trust deed of that specific trust is required.
    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:
       1. identification of each party to the agreement in full;
       2. the percentage ownership of the joint venture / consortium of each party to the agreement (if applicable);
       3. 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);
       4. 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
       5. 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.
       6. 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.
       7. Joint venture members should be advised that each member will be held jointly and severally liable for the performance of the joint venture.
    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:
       1. the bidder must indicate the name of the subcontractor(s), the scope of the services that will be subcontracted, the B-BBEE status level of the subcontractor(s) and whether the subcontractor(s) is an EME or QSE;
       2. a bidder appointed to the Panel, may only enter into a subcontracting arrangement with the approval of SARS;
       3. the main contractor(s) and not its/their subcontractor(s) will be held liable for performance standards;
       4. the successful bidder must, at all times, be solely and entirely accountable to SARS for its performance; and
       5. 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).

1. cOMPLAINTS AND ALLEGATIONS
   * 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.
     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](mailto:anti-corruption@sars.gov.za) for further investigation.
     3. The “SARS hotline” further provides an anonymous reporting channel for any unethical behaviour that a bidder wants to report.
2. GENERAL CONDITIONS OF BIDDING

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.

Reservation of rights

* + 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:
       1. make no award, or to accept part of a proposal rather than the whole;
       2. withdraw, or cancel this RFP;
       3. 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;
       4. 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;
       5. no longer consider a bidder’s proposal where adverse information about the bidder or its proposal submission has come to the attention of SARS, provided that such bidder is informed accordingly and afforded an opportunity to object;
       6. 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;
       7. 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;
       8. request clarification or verification in respect of any information contained in or omitted from a bidder’s proposal, which SARS may do either in writing or at a meeting convened with the bidder for that purpose;
       9. 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
       10. request presentations from such short-listed bidders. All costs relating to the preparation of such presentations will be borne by the bidders.
    2. SARS will disqualify any bidder, report to the National Treasury and take the necessary steps to restrict a bidder form doing business with the State, who:
       1. 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;
       2. 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;
       3. makes or offers any gift, gratuity, anything of value or other inducement, whether lawful or unlawful, to any of SARS’ officers, directors, employees, advisors or other representatives;
       4. 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;
       5. 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;
       6. 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;
       7. 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;
       8. is listed on the National Treasury’s Register for Tender Defaulters or the National Treasury’s Database of Restricted Suppliers; or
       9. whose tender contains a misrepresentation which is materially incorrect or misleading.
    3. Bidders’ own conditions
       1. 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.

Conflict of interest

* + 1. 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.

Confidentiality

* + 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.
    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.

Fronting

* + 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.
    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.

Insurance

* + 1. The successful bidder will be required for the duration of the appointment to the Panel, 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 and public liability insurance cover as appropriate.

Indemnity

* + 1. 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.
    2. 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 arising from, or in connection with, any of the following-
       1. 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;
       2. 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
       3. 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.

Intellectual property

* + 1. SARS retains ownership of all intellectual property rights in the documents that form part of this RFP.
    2. 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.
    3. Subject to any specific provisions in any service level agreement, master services agreement, work orders or change orders or any other agreement concluded between SARS and a bidder in terms of this RFP, all intellectual property rights created, generated, coded or designed in terms of this bid to meet SARS’ business requirements and needs will be, and remain the perpetual exclusive property of SARS. Successful bidders who so create, generate, code or design any intellectual property for SARS in terms of this RFP, undertake to provide SARS with full access to such intellectual property including the provision of security keys and access codes both during and after the bidders appointment as a service provider or vendor.
    4. In the event that any bidder utilises any third party intellectual property, in terms of a license, to submit a bid, or that such third party intellectual property will be utilised to fulfil SARS’ business requirements for the bid, bidders firstly warrant that they have the rights to do so, and secondly, agree to fully indemnify SARS against in any claims whatsoever arising from the application of third party intellectual property in the SARS environment and on the basis of SARS’ indemnity rights in the Indemnity clause above.

Limitation of liability

* + 1. 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.

Preparation costs

* + 1. 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.

Precedence

* + 1. 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.

Responsibility for bidder’s personnel and subcontractors

* + 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.
    2. If 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.
    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.
    4. If a bidder includes evidence of experience of individuals that are not currently employed by the said bidder, then the bidder is required to 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.
    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.

Prohibition of participation in resultant tender

* + 1. 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.

RFP not an offer

* + 1. 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.

SARS’ oath / affirmation of secrecy

* + 1. 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.

Screening and vetting of a bidder

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

Tax compliance

* + 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.
    2. **Verification of tax compliance status prior to award**
       1. SARS must verify supplier/ bidder’s tax compliance status prior to the awarding of a contract.
       2. No contract / bid may be awarded to a supplier who is not tax compliant.
       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.
       4. Should the recommended bidder/ supplier fail to provide written roof of their tax compliance status as contemplated in paragraph 10.17.2.3 above, SARS as the procuring entity must reject the bid submitted.
       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.
    3. **Verification and/or confirmation of tax compliance status during the course and scope of executing awarded contract**
       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.
       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.
       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.
    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.
    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.

Tender defaulters and restricted suppliers

* + 1. 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.

Local production and content

* + 1. SARS supports and promotes local production and local content, environmentally friendly products, and sustainable sourcing.
    2. To enable this objective to be adequately assessed and as part of contract management, bidders shall advise
    3. SARS of its local and regional strategy and its initiatives to involve, support and use local/regional entities and workforce.
    4. 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.

Validity of information

* + 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.
    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.

Governing law

* + 1. This RFP and any resultant agreement shall be governed by the laws of the Republic of South Africa.

1. CHECKLIST OF RETURNABLES

**Table 11: Checklist of returnable documents**

|  | **Checklist of returnable documents** | **Comply** | **Does not comply** |
| --- | --- | --- | --- |
| 1. | A hardcopy and an electronic copy RFP proposal submission has been submitted for this RFP. |  |  |
| 2. | The tender proposal has been organised as per the format required for this tender (paragraph 6). |  |  |
| 3. | SBD 1: Invitation to bid form has been completed and signed. |  |  |
| 4. | SBD 4: Bidder’s Disclosure has been completed and signed. |  |  |
| 5. | Proof of registration on the Central Supplier Database (CSD) has been submitted. |  |  |
| 6. | Draft Agreement / General Conditions of Contract (GCC) has been completed and signed. |  |  |
| 7. | All the technical evaluation requirements have been submitted with this bid. |  |  |
| 8. | All the B-BBEE requirements have been submitted with this bid. |  |  |
| 9. | Supplier Risk Questionnaire |  |  |