



RFP 15/2024: Appointment of a panel of service providers to provide tax consulting services to SARS

Questions & Answers

Closing Date: **30 September 2024** at 11:00

#	Question	Answer
1.	The term of the contract is 5 years; thus our staff compliment is probably going to change over time. How often and how can we update the list of resources that gets submitted for this RFP?	The 5-year period is for the panel period, each RFX issued will indicate the duration of which the resource will be required. The appointed panellist will be able to update the list of resources as and when SARS issues an RFX and confirm the availability of resources required.
2.	Would the work be delivered at SARS offices or would our staff complete work and deliver it via email?	Section 2.6 indicates that “SARS has offices over the 9 provinces, At the RFX stage, SARS will specify the location/ designated SARS offices where the work will be required/ carried out.”
3.	The work produced by the junior level would the SARS managers review the work or would we as a firm be responsible for the work? In essence we are asking whether partners or senior managers would need to review work prior to it being delivered to SARS?	When the junior level reports to a SARS manager, the SARS manager will work hand in hand with the Junior Consultant and review the work, but the firm remains responsible for the quality of the work delivered. Additional details will be available at RFX stage.
4.	The proposal requires testimonials from clients, if we have recently completed work for SARS can we submit testimonials from SARS?	Yes.
5.	Please kindly let me know to be clear about the five (5) minimum personnel resources. Is it resources as in terms of personnel expertise in various types of tax services? > Income Tax (IT) > Value Added Tax (VAT) > Pay as you earn (PAYE) > Company Tax Returns (ITR14) > Individual Tax Returns (IT3(b))	The five (5) minimum personnel resources required is to test Bidders capability to qualify to be in the panel. At present we can't specify the tax type that will be required at RFX, the nominated resource/(s) should possess the experience in any tax type.



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		Refer to section 2.2.2 of the RFP document which indicates the resources experience furthermore, bullet 1 of 2.5 indicates that at RFX stage, SARS will clearly specify the number of required consultants, the required level of skill and the scope of services to be covered in that specific RFX.
6.	In terms of the capital or physical resources to use, we are allowed to use our own softwares, for example SAGE and QuickBooks etc	Capital and physical resources/software will be provided by SARS.
7.	Par. 2.7.2 state a minimum of 15 consultants which consists of junior, mid-level and senior consultants. Our company model only employs specialised senior consultants. Will it be acceptable if I include only 5 senior consultants in the proposal or will it disqualify us?	Bidder is advised to submit their proposal as per section 2.7 of the RFP document. Also, refer to Annexure C: Technical Evaluation Criteria to determine whether your company does qualify for the RFP. The bidder will obtain scores based on the information provided according to weight allocated for each criterion in line with the required consultant.
8.	Company profile: I did consulting work in my personal name since 2019 and only incorporated the company last year September when I came back to South Africa after a few years in Vienna, Austria - Can I state this in the proposal, or will it disqualify the company? In total, I have 24 years of experience in tax, tax profiling, tax investigations and tax risk management.	Bidder is advised to submit their proposal as per section 2.7 of the RFP document. The score of your company profile will be determined in accordance with point 1.1 of the technical evaluation criteria. Also, refer to Annexure C: Technical Evaluation Criteria to determine whether your company does meet the threshold of the RFP.
9	Will it be okay if my company have only 5 Senior Consultants who can also be used as Consultants and Junior Consultants? Our firm currently has 8 Senior Consultants who does work across all levels. If required, we can source other consultants through employment agencies. Right now we don't have Junior Consultants. Will this work?	Bidder is advised to respond to the requirements as they are and note the Annexure C: Technical evaluation criteria. SARS requirements is 15 consultants (5 Junior consultants, 5 Consultants and 5 Senior consultants) in total to be able to determine the Bidders capability to meet SARS resource demands. The bidding entity has the discretion to determine how it sources its resources. Also refer to section 8 of the RFP regarding joint ventures.



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10	<p>There are certain services which concerned would create a certain element of risk / conflict for specific companies and, therefore, may not be able to assist SARS with, for example, developing compliance risk profiles, as per the third bullet point under 2.2.1.1 of the SARS main RFP document. Can you please provide us with clarity on these aspects to ascertain what SARS intends with this point?</p>	<p>Third bullet point under 2.2.1.1 of the SARS main RFP document refers to the evaluation of taxpayer return submissions to identify tax risks for further review/audit or investigation.</p>
11	<p>We would also like clarity on the following aspects: Is SARS amenable to firms carving out certain provisions of the RFP, which services the firms cannot commit to carrying out for SARS (such as the one reference above)?</p>	<p>No.</p>
12	<p>A company will require that each individual forth flowing RFX / engagement (including this RFP) be considered by its internal independence and acceptance processes and will need to be in a position to not accept an appointment that does not meet our internal policies. Does this preclude us from responding to this RFP?</p>	<p>No, it does not preclude your entity from responding to the RFP. Each service provider selected for the panel will have a discretion to decide whether or not to respond to any RFX issued. At RFX, each successful Bidder has a responsibility to review each RFX and respond accordingly to ensure they meet SARS requirements.</p>
13	<p>As it stands, the expertise required is very wide, and the many tax types require different specialisation that may not be addressed by all of the individuals included in the RFP templates. Depending on the nature of each individual engagement, it is likely that a team of professionals would be more appropriate in addressing the need identified in the subsequent RFX's, i.e. Partners and Associate Directors. Is this in line with SARS's view or does the RFP envisage a secondment model?</p>	<p>SARS anticipates the panel to be a secondment model, however each RFX will determine the nature of the engagement and will provide an opportunity for the panellist to respond to each RFX.</p>
14	<p>Given the size of some companies in SA (there are approximately 200 people in the Tax and Legal Services ("TLS") Department), we do not believe it is feasible to give the CV's of the people at the level mentioned unless it is only required to adjudicate our level of</p>	<p>The RFP document does not request for CV's. Bullet two (2) of Section 2.7.1 of the RFP document only requires a CV of the Key Account Manager. Bidders are required to fully complete Annexure A: List of proposed resources.</p>



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	expertise as at 30 September 2024. One of the reasons being that employees are constantly rotating in and out of the TLS Department.	
15	Instead of providing the CV's at each grade set out in paragraph 2.2.2 of the SARS main RFP document, would SARS be amenable to Companies submitting the CV's of partners or associate directors, rather than CV's of every applicable candidate, for example, a TCDR partner who specialises in VAT disputes, CIT disputes, PIT disputes, with SARS having the knowledge that these partners would have the necessary qualified individuals reporting to them?	Bullet two (2) of Section 2.7.1 of the RFP document only requires a CV of the Key Account Manager. For resources, SARS does not request CV's however, Bidders are required to fully complete Annexure A: List of proposed resources.
16	Will we be allowed to supplement the candidates/ CV's at a later stage to best meet the needs of the subsequent RFX's?	Yes, At RFX stage, SARS will clearly specify the number of required consultants, the required level of skill and the scope of services to be covered in that specific RFX. Successful bidders will be required to respond to SARS RFX within ten (10) working days. Refer to bullet 1 of Section 2.5 of the RFP document
17	We believe that the list of proposed resources raises a concern, since we cannot indicate this list (15 individuals) up front and for 5 years, as business and staff are too fluid. This would be more fitting in an RFX	SARS requires the list of proposed resources to be able to determine the bidders' capability to meet SARS resource demands. Refer to 2.7.2.1 of the RFP document. SARS will provide successful Bidders an opportunity to submit resources for specific projects at RFX stage. Refer to bullet 1 of 2.5.
18	In summary of the above: Company A would like to holistically understand the purpose of the RFP - i.e. what are the services required?	The purpose of the RFP is to establish a panel of service provider for tax consulting services. SARS will at RFX stage clearly specify scope of services to be covered in that specific RFX.
19	We can confirm that we have the competent resources to provide selected services set out in the RFP, however, we need SARS to confirm that the company may assess each	Yes. At RFX stage, Bidders may choose not to submit resources for a particular RFX.



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	engagement on its own merits and have the freedom to elect whether we will be in a position to assist SARS on these engagements, considering our risk processes, internal independence check and acceptance processes.	
20	Additionally, Company requires confirmation as to whether we can independently determine the team that will deliver on the services requested by SARS.	SARS will provide successful companies in the panel an opportunity to submit resources for specific project at RFX stage. Refer to bullet 1 of Section 2.5 of the RFP document
21	May a bidder tender for specific tax types?	No. There is no requirement in the RFP document that indicates that a bidder may tender for a specific tax type.
22	Are bidders required to provide assistance for all tax types?	SARS will indicate specifics of service requirements at RFX stage.
23	Are the teams working on-site or off-site (site being SARS offices)?	Refer to section 2.3 of the RFP document which indicates that at the RFX stage, SARS will specify the location/ designated SARS offices where the work will be required/ carried out.
24	Are collections on resulting taxes due to be done at risk?	The question is not clear. However, depending on the role that the consultants are required to fulfil, they may be required to facilitate collections on assessments raised.
25	If required to travel to taxpayers, are disbursements / travel fees to be quoted on?	This question is not applicable at this stage of the process. SARS will be able to advise on this at RFX stage depending on the requirements of the specific project.
26	Will we be required to undergo training on Service Manager (SARS System)?	Training will be provided if required in line with specific RFX requirements.
27	How will audits be allocated?	Details will be provided at RFX stage.
28	It is expected that a wide range of technical expertise might be required given the broad scope of work. For example, with reference to Carbon Taxes, are the qualifications (as specified in the RFP section 2.2.2 Personnel Resources) only limited to Accounting/Tax and/or CA qualifications?	Yes.

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30	<p>a Junior Consultant or equivalent must hold an Advanced Diploma or bachelor's degree (NQF level 7) in Accounting/Tax and have at least 2-5 years of experience in the tax consulting or tax compliance field. Is this a strict condition? We currently have a Junior Accountant who is pursuing his CTA and has worked on several cases this year, including uncovering tax evasion cases that have been escalated to SARS. Can this individual be considered as part of the bid, despite not yet meeting the full 2-5 years' experience requirement? Could you please confirm if it is correct to assume that the Managing Director, who is also the owner of the company, is exempt from the verification process? I assume that the required documents should still be submitted as part of the final bid proposal—please confirm this.</p>	<p>No, required skill sets as set out in Paragraph 2.2.2 of the RFP must be fulfilled. For verification process, for the purpose of establishing the panel. SARS only require confirmation letter which indicates that at RFX stage the Bidder will conduct verification of the resource's qualification and experience according to SARS requirements.</p>
31	<p>Does SARS have a list of preferred qualification verification companies?</p>	<p>This question is unclear. If you are referring to verification of resources, No SARS does not have a list of preferred qualification verification companies.</p>
32	<p>As our company has resources based in Gauteng, Limpopo, and Eastern Cape, could you clarify if all candidates will be allocated to Johannesburg?</p>	<p>Section 2.6 indicates that "<i>SARS has offices over the 9 provinces, At the RFX stage, SARS will specify the location/ designated SARS offices where the work will be required/ carried out.</i>" We cannot indicate at this stage where the resources will be based as it will be dependent on the requirements of each specific project.</p>
33	<p>As the purpose of this request is to provide consultancy services to SARS on an "as and when required" basis, will the company's resources be allowed to take on other projects during periods of inactivity? Alternatively, will there be an agreed project plan in place with clear guidelines on resource allocation and capacity management to avoid idling resources or overcapacity issues?</p>	<p>At RFX stage, resources will be appointed for a specific duration/period. Yes, your company resources can work on other projects if no RFX is awarded to your company.</p>

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34	With regards to the scope of work. As a bidder, should our team have expertise in the whole scope of work as mentioned on point 2.2 of the RFP (pages 3 and 4) Should they all have expertise in Tax, Customs and Excise? Can they have expertise in Tax only?	The requirements on section 2.2.2 indicates that the consultants must have experience in Tax. At RFX stage, SARS will provide details of tax type requirements per project.
35	It is noted that SARS expects a resource response within 10 working days. Could you please clarify how this will be managed in terms of project planning and resource availability?	The turnaround provided in the RFP is to inform the bidders appointed to the panel of the SARS's requirement to have resources available at the specified time during the RFX stage.
36	We understand that SARS will require resources to be placed in the province where the project is located. Will candidates have the option to negotiate and make prior arrangements to be in such locations? This consideration is important for team members who have young children in kindergarten or infants, as relocation can impact their families. Given that many companies today offer hybrid working arrangements—with days in the office and days working from home—does this project require full-time, office-bound work, or is a hybrid working model acceptable?	Annexure A of the tender pack request that the Bidder indicates each resources Province where they are based. At RFX stage, SARS will provide more details regarding the working arrangements per project.
37	Consulting companies typically provide laptops to ensure that information is strictly maintained within the company network. Will SARS also provide laptops for these projects, or will SARS implement certain firewalls on our computers for this project? Will SARS issue email addresses to the resources so that, when communicating with clients where necessary, the information comes from SARS to avoid confusion?	SARS will at RFX stage indicate all working arrangements including provision of laptops.
38	We are already registered with the Treasury system. However, we submitted a question to the SARS sourcing team asking whether we also need to register with the SARS supplier database, as it appears to be a process intended for entities outside South Africa. Unfortunately, we did not receive a clear response. Could you please clarify	All Bidders are required to register on Centralised Database System as per National Treasury instruction note 4A of 2016/17. SARS will register a Bidder on SARS database upon successful appointment to the panel.



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	whether we are required to register with the SARS supplier database in addition to our Treasury registration? If so, what is the process for doing so?	
39	Please confirm that the consultants to be provided to SARS would be on the Service Provider's payroll, or whether SARS is looking for consultants to be contracted directly through SARS (i.e. on SARS's payroll)?	All consultants should be on the Service Providers payroll.
40	Is there any indication of the length/duration of the work required by the Consultants? Example for a duration of 6 months, 9 months?	No. The duration of each RFX will be outlined during the RFX stage.
41	Please confirm whether SARS would accept existing reference letters/testimonials that service providers already have from clients regarding tax services, as some clients may not be prepared to sign a new letter on the Annexure B template provided in this RFP?	For the purpose of evaluating all Bidder equally, Bidders are encouraged to submit reference letters in the required form as per Annexure B.
42	There are 5 consultant levels mentioned in the RFP. The RFP mentions a minimum number of 5 CVs for Junior Consultant, 5 CVs for Consultant and 5 CVs for Senior Consultant only, but no mention of the number of CV's required for Manager level. Please clarify minimum number of CVs for Manager level?	The RFP only requires a CV for the Key Account Manager. For the other 4 roles, Bidders are required to complete Annexure A and provide ALL the required details.
43	Regarding MIE/screening checks, please confirm the process, that MIE reports would only be required to be submitted after the consultants have been shortlisted by SARS?	Yes, Verification report will be required on the shortlisted candidates at RFX stage.
44	Regarding MIE/screening checks for credit, is there any value that would be accepted? Regarding MIE/screening checks for credit, would a voluntary debt review be acceptable? These questions are based on our recent interactions with SARS on a previous project.	Further details of the verification requirements will be provided at RFX stage.



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45	Can you kindly confirm whether each of the entities within the consortium or JV must submit their BBBEE certificates?	Individual members or entities within A JV or Consortium must not submit separate or own B-BBEE certificates or affidavits. A JV or Consortium must submit a consolidated B-BBEE certificate or affidavit. Refer to section 8 of the RFP document
46	Further, can you confirm that the JV/ Consortium will also need to present a BBBEE certificate in the consortium or JV name?	The JV or Consortium must submit a consolidated B-BBEE or affidavit in the name of the JV or Consortium. Refer to section 8 of the RFP document
47	The entity submitting the RFP document believes it would be beneficial to procure additional services to meet the requirements outlined in paragraph 2.7.2.1 (Personnel Resources) of the SARS Main RFP Document. With this approach, what are the implications for complying with paragraph 7.9.3 (Insurance), specifically regarding maintaining adequate insurance coverage? Does the RFP submission need to include insurance coverage from each of the 15 subcontractors, considering that the companies insurance cover would not extend to subcontractors?	The RFP must be read together with the MSA and none should be read in isolation.
48	Is it acceptable to provide an irrevocable undertaking that appropriate insurance cover will be obtained as soon as an assignment is received from SARS? Procuring insurance cover in advance, without a guarantee of receiving an assignment, does not make financial sense due to the associated monthly fixed costs.	The RFP must be read together with the MSA and none should be read in isolation.
49	Must subcontracting agreements be finalized before submitting the RFP, or is it acceptable to enter into such agreements upon award and/or in the event of a specific assignment being awarded?	Refer to section 8.1.3 of the main RFP document regarding subcontracting.
50	Is SARS's intention for this assignment focused on tax law/disputes, or is it more oriented towards accounting? The typical law firm may not have all the personnel	Section 2 of the RFP document clearly articulated the scope and expertise required.



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	resources described in paragraph 2.7.2.1 (Personnel Resources) of the SARS Main RFP Document	
51	Clause 18.1 of the Master Services Agreement states that the Service Provider and the Service Provider's Resources must not have or take on obligations or interests that create or might reasonably be anticipated to create an actual or perceived conflict with their obligations and duties towards SARS. Is the ambit of this clause intended to extend to all departments/employees of the Service Provider or is it limited only to the Service Provider's Tax Department and employees within that department?	All forms of conflict are excluded.
52	Clause 17.1 of the Master Services Agreement indicates that SARS may request that the Service Provider provide a personal background screening report from a reputable screening agency on personal status of the Service Provider's Resources, including a credit worthiness report. Please explain in what context it would be necessary to obtain a credit worthiness report in respect of any of the Service Provider's Resources.	The credit worthiness clearance is one amongst many, whereby SARS uses the information to gauge its level of exposure in terms of risk
53	In terms of clause 21.2 of the Master Services Agreement, we understand that SARS will acquire all rights, title, and interests in all Intellectual Property developed or generated by the Service Provider and/or the Service Provider's Resources pursuant to the Master Services Agreement. Is the intention that the Service Provider will not be able to use this Intellectual Property following the conclusion of the Master Services Agreement?	Please read the entire clause 21
General and Important		
Bidders must carefully read the RFP document and its annexures.		