



South African Revenue Service

APPOINTMENT OF A SERVICE PROVIDER TO CONDUCT A PUBLIC OPINION SURVEY ON TAX COMPLIANCE AND TO DEVELOP THE ATTITUDE TO TAX COMPLIANCE INDEX

Virtual Briefing Session: 14 April 2023 at 10H30

RFP No.: RFP 37/2022

Closing Date: 04 May 2023, 11h00

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Bid Evaluation Committee

Procurement

Sourcing Lead: Professional Services – Project Oversight

Governance, Compliance & Risk Specialist – Audit

Tender Office – Bid Opening

Value Delivery Planning – Price Evaluator

B-BBEE Evaluator

SARS Business Unit

Bid Specification Committee

Technical Evaluators

Corporate Legal Services

Legal Specialist

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Purpose

Non- Compulsory Briefing Session

Purpose

- ✔ explain selected concepts, procedures and other aspects of the RFP
- ✔ confirm formal registration of Bidders for notices and other communications

It may contain

- ✔ additional information
- ✔ additional rules that must be adhered to

It does not

- ✔ cover every item in the RFP
- ✔ replace any of the issued RFP material
- ✔ change any of the RFP rules unless explicitly communicated in writing

The briefing session slides will be posted on the SARS website

The RFP pack remains the primary source of information for the Bidder to respond.

Procedures during Briefing Session

Questions during the session.

- ✔ SARS will take written questions submitted during the session
- ✔ SARS will review and focus on most pertinent themes arising from the questions and provide answers where possible
- ✔ All questions and answers will be published as part of the wider Q & A process
- ✔ The published answers will take precedence over any verbal response given in the briefing session

The session is being recorded

Governance Requirements

- Strict communication channels
 - Bidders will be disqualified for non-compliance
- No solicitation of information will be allowed other than by prescribed channels
- Deadlines to be strictly met
- Adhere to prescribed submission format to ensure queries are properly dealt with

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RFP TIMELINES

| ACTIVITY | DATE DUE |
|---|------------------------|
| Advertisement of Bid in the: <ul style="list-style-type: none"> National Treasury Tender Portal. | 05 April 2023 |
| Tender documents on SARS website | 05 April 2023 |
| Non-compulsory virtual briefing session | 14 April 2023 at 10h30 |
| Last date for questions relating to RFP | 19 April 2023 |
| Bid Closing Date | 04 May 2023 at 11h00 |
| Notice to bidders | June/July 2023 |

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BACKGROUND & SCOPE OF WORK

Refer to section 3 to 4 of the RFP document for scope of work and requirements for the Appointment of a service provider to conduct a public opinion survey on tax compliance and to develop the attitude to tax compliance index.

BACKGROUND & SCOPE OF WORK

- Revenue administrators in the world are realising the importance of identifying factors driving taxpayer compliance.
- Taxpayer compliance behaviour is influenced by several factors, including amongst others,
 - the national and global economy,
 - legislative framework,
 - physical,
 - administrative,
 - social,
 - demographic and
 - attitudinal environment.
- These factors can at times, combine to influence tax compliance behaviour.
- Some of these extend even beyond the bounds of tax administration and relate to changing social and economic conditions.

BACKGROUND & SCOPE OF WORK

- Observed global trends show that tax administrations are increasingly monitoring the public opinion and its impact on tax compliance behaviour to maintain a sustained balance on the compliance strategy.
- These additional obligations form part of the context within which SARS operate.
- The public opinion survey on tax compliance will provide key input to the formulation of compliance strategy and at the same time afford SARS a complementary view on the drivers of tax compliance behaviour.
- One way of understanding the operating context is through measuring, tracking and monitoring tax compliance through public opinion surveys.

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BID EVALUATION PROCESS

Refer to section 9 of the RFP doc

Gate 0

Pre-Qualification

- Invitation to Bid (SBD 1)
- Central Registration Report (Central Database System) from NT
- Standard Bidding Document (SBD 4)
- Preference Point Claim Form (SBD 6.1)
- Supplier Risk Questionnaire
- General Conditions of Contract (GCC)
- BBBEE Certificate/ Sworn Affidavit
- A complete set of three (3) most recent audited / independently reviewed financial statements

BID EVALUATION PROCESS

Refer to section 9 of the RFP doc

Gate 1

Technical Evaluation

100
points

Achieve overall score of 70 out of 100
points to be evaluated further for
Pricing and BEE

Gate 2

Price = 80

100 points

BBBEE = 20

- B-BBEE Certificate/ Sworn Affidavit
- Preference Point Claim Form (SBD 6.1)
- Annexure B – Pricing Schedule

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Bid Evaluation Process Gate 2

Bid Evaluation Process Gate 2 – Price

Points for the price evaluation will be calculated in accordance with the formula stated below.

Bidders are required to complete all line items in the pricing response template provided by SARS, which will be used for the price evaluation. The price should be all-inclusive for all the goods and services required in the scope of work, and bidders must ensure the completeness and accuracy of the pricing figures provided in the pricing response template. Failure to complete the pricing response template may lead to a bidder scoring zero for the pricing evaluation or disqualification of the bidder. Pricing and B-BBEE will not be evaluated for the establishment of the panel however the bidders are still required to complete the published pricing template (Annexure B).

Stage 1: Price Evaluation (80 points)

Bidders must refer to Annexure B – Pricing Schedule

| Adjudication Criteria | Points |
|-----------------------|--------|
| Price Evaluation | 80 |

$$P_s = 80 \left(1 - \frac{P_t - P_{\min}}{P_{\min}} \right)$$

| | | |
|------------|---|--|
| P_s | = | Points scored for price of Bid under consideration |
| P_t | = | Rand value of Bid under consideration |
| P_{\min} | = | Rand value of lowest acceptable Bid |

Bid Evaluation Process Gate 2 – B-BBEE

3. POINTS AWARDED FOR SPECIFIC GOALS

3.1 Points for Specific goals can only be awarded to a bidder who submits a valid B-BBEE certificate or sworn affidavit together with the SBD 6.1 Preference points claim form.

3.2 Bidders MUST complete and sign the SBD 6.1 form to claim the Bidder's B-BBEE preference points Bidders who do not claim preference points will be scored zero for Specific goals.

3.3 The B-BBEE certificate or sworn affidavit should be submitted in the name of the bidding entity. Incorporated JVs must submit the B-BBEE certificate or affidavit of the entity. Unincorporated JVs must submit a consolidated B-BBEE certificate as if they were a group structure for every separate bid.

3.4 SARS reserves the right to request bidders to submit proof of any information, to substantiate claims made about their Specific goals

Bid Evaluation Process: Gate 2 B-BBEE

The table below indicates the specific B-BBEE certification documents that must be submitted for this tender:

| Classification | Turnover | Submission Requirement |
|------------------------------------|---|---|
| Exempted Enterprise (EME) | Micro Below R10 million p.a. | Sworn affidavit or a certified copy of a B-BBEE Rating Certificate from a SANAS accredited rating agency or a certificate from the Companies and Intellectual Property Commission (“CIPC”). |
| Qualifying Enterprise (QSE) | Small Between R10 million and R50 million p.a. | Sworn affidavit – Only 51% Black Owned (BO) and above, or certified copy of a B-BBEE Rating Certificate from a SANAS accredited rating agency. |
| Large Enterprise (LE) | Above R50 million p.a. | Certified copy of B-BBEE Rating Certificate from a SANAS Accredited rating agency. |

JOINT VENTURES

Incorporated JVs must submit the B-BBEE status of the entity. Unincorporated JVs must submit a **consolidated** B-BBEE certificate as if they were a group structure for every separate Bid.

Bid Evaluation Process: Gate 2 B-BBEE

Valid Affidavits

SARS reserves the right to request that bidders submit their Black ownership and turnover information in support of their Affidavits.

- Affidavits must be sworn or affirmed before a person authorized to administer the oath or take the affirmation.
- The **deponent must then sign the affidavit in the presence of Commissioner of Oaths**
- It is not permissible to backdate or postdate an affidavit. The backdating or postdating makes the affidavit misleading and irregular.
- The date on the affidavit is the date on which the deponent is saying that the information stated in the affidavit is true.
- **The signature of the deponent and the Commissioner of Oaths must be on the same day.**
- The Commissioner must give their details on the affidavit.(Usually the commissioner stamp and signature)

POINTS AWARDED FOR SPECIFIC GOALS

Specific goals for the tender and points claimed are indicated per the table below.

| The specific goals allocated points in terms of this tender | Number of points allocated (80/20 system) (To be completed by the organ of state) |
|---|--|
| The entity is an EME/QSE | 15 |
| Women Owned Enterprise | 5 |
| Large Enterprise | 5 |
| MAXIMUM POINTS AWARDED FOR SPECIFIC GOALS | 20 |

JOINT VENTURES AND CONSORTIUMS AGREEMENTS

Proof of Existence: Joint Ventures

Bidders must submit proof of the existence of joint ventures arrangements. SARS will accept signed agreements as acceptable proof of the existence of a joint venture arrangement.

The above-mentioned joint venture agreement must clearly set out the roles and responsibilities of the Lead Partner and the joint venture party. The agreement must also clearly identify the Lead Partner, who shall be given the power of attorney to bind the other party/parties in respect of matters pertaining to the joint venture arrangement.

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Financial Evaluation

SARS may conduct a financial risk analysis on the bidders.

The bidders are required to submit complete sets of audited / independently reviewed annual financial statements, for the three (3) most recent financial periods in the name of the bidding entity. The annual financial statements must contain:

- A statement of profit and loss and other comprehensive income;
 - A statement of financial position;
 - A statement of cash flows;
 - A statement of changes in equity / net assets; and
 - Accompanying notes.
- The bidders are required to submit the public interest score (PIS) in compliance with the Companies Act, Act 71 of 2008.

Financial Evaluation

Bidders who have been trading for less than three (3) financial periods must provide:

- A letter detailing the fact, signed by a duly authorised representative of the entity;
- The annual financial statements that the entity can provide, considering the period that it has been trading; and
- Any other information or documentation which would provide more clarity on the financial history of a bidder.

SARS reserves the right to request further information regarding the annual financial statements of a bidder at a later stage to demonstrate the potential bidder's financial capability. These will include, but are not limited to:

- Holding company's / Parent company's accounts;
- Management accounts;
- Signed letter from a recognised financial institution confirming capital availability and bank statements; and/or
- Credit rating reports (confirming capital availability or access to capital).

Financial Evaluation

In the event of a subsidiary being the bidding entity and it submits the holding company's financial statements for financial analysis purposes, the holding company must furnish a Performance Guarantee that is signed by a Financial Service Provider (Guarantor) of the holding company, stating that the Guarantor will undertake to cover any or all risks associated with a bidder, in the event the bidder is awarded the RFP.

If the proposal is submitted by an incorporated joint venture, the incorporated joint venture is required to submit annual financial statements of the joint venture. If the proposal is submitted by an unincorporated joint venture arrangement, the unincorporated joint venture is required to submit annual financial statements of each of the parties to the arrangement.

SARS reserves the right to request a financial guarantee from the recommended bidder(s) prior to award, based on the financial risk evaluation outcome, which will be 10% of the tender value. Where the project is capital intensive and the recommended bidder(s) overall financial risk is assessed as high, SARS reserves the right to request a financial guarantee prior to award, of up to 50% of the average annual tender value, to cover the upfront costs and to enable the bidder(s) to commence with the project.

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Services Agreement

Bidders are requested to:

- ☐ Comment on the terms and conditions set out in the Services Agreement and where necessary, make proposals to the terms and conditions;
- ☐ Each comment and/or amendment must be explained; and
- ☐ All changes and/or amendments to the Services Agreement must be in an easily identifiable colour font and tracked for ease of reference.
- ☐ SARS reserves the right to accept or reject any or all amendments or additions proposed by the successful bidder if such amendments or additions are unacceptable to SARS or pose a risk to the organisation.

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FILE 1: ORIGINAL / DUPLICATE

Exhibit 1

Pre-qualification documents

- SBD documents and others



Exhibit 2

Technical Response

- Bidders technical response to Annexure A1, A2 & A3



Exhibit 3

Agreements

- General Conditions of Contract (GCC)
- Draft Service Agreement



FILE 2: ORIGINAL / DUPLICATE

Exhibit 1

B-BBBEE Certificate

- SBD documents and others



Exhibit 2

- Pricing Schedule



NB ! Each file must be marked correctly and sealed separately for ease of reference during the evaluation process. USB marked with Bidder Name

BID SUBMISSION

Bidders must submit copies of each file (Original and Duplicate) and USB with content of each file by the **04 May 2023 at 11:00**

Bid documents will only be considered if received by SARS before the Closing Date and time, regardless of the method used to send or deliver such documents to SARS.



TENDER BOX

Tender Office SARS Procurement, Lehae La SARS
Head Office, 299 Bronkhorst Street Nieuw
Mucleneuk, Pretoria

Any enquiries must be referred, in writing via email:
tenderoffice@sars.gov.za cc rft-professionalservices@sars.gov.za

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QUESTION AND ANSWERS



*Thank you
Re a leboha
Re a leboga
Ndza Khensa
Dankie
Ndi a livhuwa
Ngiyabonga
Enkosi
Ngiyathokoza*