

SOUTH AFRICAN REVENUE SERVICE
REQUEST FOR PROPOSAL

RFP 15/2024

**APPOINTMENT OF A PANEL OF SERVICE PROVIDERS TO PROVIDE TAX
CONSULTING SERVICES TO SARS**

MAIN RFP DOCUMENT

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

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REQUEST FOR PROPOSAL

Summary, Guidelines, Business Requirements, Conditions and Instructions

1 PURPOSE OF THIS REQUEST FOR PROPOSAL

The purpose of this request for proposals (RFP) is to enable the South African Revenue Service (SARS) to establish a panel of service provider for provision of tax consulting services. SARS may from time to time utilise the services of the aforesaid panellists to provide tax advisory services on an “as and when required” basis.

2 OVERVIEW OF SARS' REQUIREMENTS

2.1 BACKGROUND

The South African Revenue Service (SARS) is the nation's tax collecting authority established in terms of the South African Revenue Service Act 34 of 1997 as an autonomous agency. SARS is responsible for administering the South African tax system and customs service.

SARS's mandate is to:

- Collect all revenues due.
- Ensure optimal compliance with Tax, Customs and Excise legislation.
- Provide a customs and excise service that will facilitate legitimate trade as well as protect our economy and society.

In line with SARS' mandate and its strategic objectives, specific initiatives are implemented with the aim of improving overall compliance levels and collecting all revenue that is due. These initiatives align particularly with Strategic Objectives 3 and 5 (detect taxpayers who do not comply and make it hard and costly for them through increased use of 3rd party data to discern noncompliant behaviours).

2.2 SCOPE OF WORK

The scope of services shall cover but not limited to the following tax types:

- Value Added Tax (VAT)
- Income Tax (IT)
- Air Passenger Tax

- Capital Gains Tax
- Corporate Income Tax (including specialised areas of Transfer Pricing, International Tax, Base Erosion and Profit Shifting, Mining, Financial Services and Corporate Restructures)
- Diamond Export Levy
- Dividends Tax
- Donations Tax
- Estate Duty
- Excise Duties and Levies (including diesel refunds)
- International Oil Pollution Compensation Fund Levy
- Mineral and Petroleum Resource Royalty
- Pay As You Earn
- Employees Tax Incentive Credits
- Provisional Tax
- Securities Transfer Tax
- Skills Development Levy
- Transfer Duty
- Turnover Tax
- Unemployment Insurance Fund
- Withholding Tax on Interest

2.2.1 Expertise required

2.2.1.1 Consultants will be required to work on the following but not limited to:

- Complex financial transactions,
- Contract and reportable arrangements,
- Develop compliance risk profiles and work on the new and current Inventory of cases across VAT, PIT, CIT and Trade Taxes and engage with the relevant taxpayers and traders (telephonically, by written correspondence and through virtual meetings) where necessary to:
 - assess submissions,
 - establish commercial substance of the documentation,
 - validate claims made, and
 - raise assessments as necessary pursuant to optimising service and enhancing compliance.

2.2.1.2 Consultants should be:

- competent to work independently, with minimal supervision.
- confident to engage with taxpayers and/or their representatives.
- able to critically review tax returns and information submitted by taxpayers' individuals or companies and identify possible discrepancies including follow up work and requirements.
- able to apply basic principles of forensic tax auditing in reviewing taxpayer information in conjunction with SARS third party information (bank accounts, e Natis, Masters records etc.)
- be informed on Applicable Law that impact on own work.
- be observant and engage on possible violations of regulations, policies, Standard Operating Procedures and standards of conduct and escalate where necessary.
- able to conduct standard (limited scope) audits to ensure compliance with the relevant acts.
- able to plan and organise own work tasks within area of work and to prepare and present submissions to the interest and penalty committees.

2.2.1.3 Consultants should also take accountability for delivery of contracted work outputs within agreed parameters, quality standards and client service targets.

2.2.1.4 Consultants will be expected to facilitate the collection on assessments that they raise and to consider any objections and appeals that are submitted following the assessment.

2.2.2 Personnel Resources

The following consultants and skill set will be required by SARS:

- **Junior Consultant or Equivalent** with an Advanced Diploma/bachelor's degree (NQF level 7) in Accounting/Tax and with at least 2-5 years' experience in a tax consulting / tax compliance field.
- **Consultant or Equivalent** with an Advanced Diploma/bachelor's degree (NQF 7) in Accounting/Tax and/or CA qualification and with 5 - 10 years of proven experience in tax consulting / tax compliance field.
- **Senior Consultant or Equivalent** with an Advanced Diploma/bachelor's degree (NQF 7) in Accounting/Tax and/or CA qualification and with more than 10 years of proven experience in tax consulting / tax compliance field.
- **Manager or Equivalent** with relevant Post Graduate Diploma /Honours degree (NQF 8) in Accounting/Tax and/or CA qualification and with more than 10 years of proven experience in tax consulting / tax compliance field of which 5 years is at management level.
- **Key Accounts Manager** who will be assigned to SARS as the key contact person and who will attend regular supplier review meetings between the bidder and SARS.

2.3 RESTRICTION OF SERVICES TO BE PROVIDED

It is envisaged that in the event that a consultant is allocated a matter that relates to a client of the consultant's employer or provided services to previously, that such consultant will notify the designated SARS official and refrain from working on the matter. In addition, the consultant will be prohibited from working outside of the scope of this RFP with taxpayers the consultant engaged whilst at SARS, for a period of 1 year following the conclusion of the pertinent Request for Quotations (hereinafter as RFX).

The successful bidder must have systems in place and subject consultants to such systems, to identify potential conflict of interests and bring them to the attention of SARS and withdraw participation in matters which are the subject of the conflict.

2.4 BUSINESS CONTINUITY

The successful bidder should ensure business continuity in case the consultant assigned to the project is no longer available to provide services and/or the consultant is not performing to SARS required standards. The successful bidder must ensure that a new resource is provided to SARS within three (3) working days of termination of service of the resource. Furthermore, the nominated replacement should hold the same (or higher) qualification and experience as the previous resource.

SARS reserves the right to:

- Request qualifications or any other document of the nominated resource deemed necessary.
- Accept or reject the nominated resource.

2.5 CONDITIONS APPLICABLE TO APPOINTMENT

The appointment of service providers to the SARS panel of tax consultants is on a non-exclusive basis. SARS does not guarantee that successful Bidders will receive work during their appointment term. SARS will invite successful Bidders on the panel for tax consulting services as described in this Request for Proposal on an as and when required basis through an RFX process.

Where possible SARS will give preference to South African based service providers on the panel to quote on a specific RFX.

The establishment of the Panel will not prevent SARS from recruiting permanent or temporary employees in positions similar to those envisaged in this RFP to respond to its operational needs.

SARS' reputation is key to the successful execution of its statutory mandate. Therefore, reputational drivers such as compliance with Applicable Law, objectivity, honesty and integrity amongst other ethical considerations are fundamental to SARS. The successful bidders will therefore be expected to, in addition to themselves observing pertinent confidentiality and ethical considerations as well as relevant provisions in the Master Services Agreement, have measures in place to ensure, at minimum, that consultants fielded are subject to appropriate information security protocols and practices, which include the preservation and non-disclosure by the consultants of confidential information pertaining to the services envisaged in this RFP to the Service Provider itself, the Service Provider's directors, members, partners, clients, affiliates and / or any other third party.

Note:

- 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.
- Consultants will be required to work SARS normal working hours which are from 08:00 to 17:00 with a one (1) hour lunch which is not billable to SARS. Overtime will only be on exceptional basis and must be pre-approved by SARS official.
- Also, at RFX stage, the successful bidder will be required to ensure that each consultant nominated has signed a form granting the successful bidder consent to submit their CV. If the successful bidder does not submit a signed consent form, then the candidate may not be considered by SARS.
- SARS may request a certified copy of each candidate's qualification and any other additional information at RFX stage
- At RFX stage, bidders will be expected to, and by bidding represent that they will take reasonable efforts to satisfy themselves that consultants proposed are sufficiently qualified and competent, and will utilise objective, reputable and reliable mechanisms, screening agencies, or take other acceptable, reasonable efforts to verify the qualifications, skills and where applicable Regulatory Authorities "good standing status" of the proposed consultants and satisfy themselves that consultants' credentials indeed match the relevant requirements of SARS as indicated in an RFX. SARS will, in adjudicating and awarding an RFX, rely on, amongst other criteria this representation.

Bidders are encouraged to support the development and employment of Historically Disadvantaged People.

2.6 LOCATION

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.

2.7 SARS' REQUIREMENTS FROM BIDDERS / DOCUMENTATION REQUIRED

Bidders must provide all the information required in this section in their bid proposals. Bidders should also refer to paragraphs 2.2 to 2.6 above, which detail the technical requirements.

2.7.1 COMPANY PROFILE

The bidder must provide:

- Provide a company profile indicating a minimum of five (5) years' experience in providing tax consulting services.
- The company's full contact details of key account manager who will be assigned to SARS, with a minimum of 5 years of experience as account manager and a copy of his/her CV.
- Confirmation letter which indicates that at RFX stage the Bidder will conduct verification of the resource's qualification and experience according to SARS requirements. and
- A proposal on how they will ensure business continuity in case the resources assigned to the project are not available and/ the resource is not performing to SARS required standards.
- Turn-around-time: bidders must provide lead time to respond to SARS RFX i.e. with a maximum of ten (10) working days.

2.7.2 PERSONNEL RESOURCES

Bidders are required to fully complete all sections of Annexure A: List of proposed resources. Non-compliance may result in bidder scoring zero on the corresponding Technical Evaluation Criteria.

2.7.2.1 Bidders must submit minimum number of five (5) resources for Junior Consultant, five (5) resources for Consultant, and five (5) resources for Senior Consultant role as stipulated in paragraph 2.2.1 to indicate the bidders' capability to meet SARS resource demands.

2.7.2.2 Complete Annexure A per role of all consultants that may be assigned to SARS as and when the services are required. The information provided for each consultant per role must include:

- Name and surname;
- Relevant qualification(s) with NQF level and provide a copy;
- Current job role;

- Summary of relevant experience in the accounting and/or tax field;
- Years of relevant experience in the accounting and/or tax field; and
- Provide a list of three (3) projects (description of the project) where the nominated resource demonstrated the required accounting and tax skills experience in line with section 2.2 above.

Note:

- Bidder must ensure that Annexure A is signed by the Bidder's authorised representative to confirm that the information contained in the Annexure is accurate and complete.

2.7.3 TESTIMONIALS

Bidder must submit only three (3) contactable testimonials, refer to Annexure B which must be completed by the Bidder's Clients. The provided testimonial should be from 3 recent clients (not older than 3 years), where tax consulting services were provided.

Each testimonial must include the following information for each client:

- Client name;
- The client's contact person and phone number;
- Contract period;
- Description of the services;
- Level of satisfaction;
- Meets agreed project turn-around-times;
- Demonstrated deep understanding of the accounting and tax skills; and
- Timeous reporting aligned with reporting requirements.

Notes:

- Annexure B may be copied on to the client's company letterhead or authenticated with a company stamp.
- SARS reserves the right to contact the clients for a reference check. It is important to ensure that the clients are contactable.

3 STRUCTURE OF THE RFP PACK

3.1 Structure

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

Table 3A: RFP pack outline and contents

Section	Index	Description of section contents
1	Main RFP Document	Documents outlining the main RFP guidelines, instructions, conditions and documents necessary for a bidder to submit a proposal.
2	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.
3	Contract management	The General Conditions of Contract (GCC) and the Master Services Agreement under which SARS wishes to contract the services.
4	Response templates	Where applicable, response templates that are required to be completed and returned as part of a bidder's proposal.

4 KEY ACTIVITIES AND DATES

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

Table 4A: Key activities and dates

No.	Activity	Date / Time / Details
1.	Bid Number:	RFP 15/2024
2.	Description:	Appointment of a panel of service providers to provide tax consulting services to SARS
3.	Duration of contract:	The successful bidders will be appointed for a period of five (5) years, subject to SARS' terms and conditions
4.	Validity period of proposals:	Bids submitted will be valid for a period of 180 calendar days from closing date. SARS may however, subject to the bidders' consent, extend the validity period prior to expiry thereof.
5.	Advertisement of the RFP:	a) National Treasury e-Tender Portal: 26 August 2024 b) SARS website: 26 August 2024
6.	RFP pack (complete set of bid documents) available for download from National Treasury e-Tender Portal and SARS website:	26 August 2024

No.	Activity	Date / Time / Details
7.	Virtual briefing session date and registration:	The non-compulsory briefing session will be held on 04 September 2024 at 11H30 virtually via Microsoft Teams meeting and can be accessed at the following link: Join the meeting now Meeting ID: 329 426 311 651 Passcode: 9LDRh4
8.	Bidders to submit written questions on or before:	11 September 2024
9.	SARS to respond to bidders' written questions on or before:	18 September 2024
10.	CLOSING DATE AND TIME (proposals due):	30 September 2024 at 11H00

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

5 COMMUNICATION

- 5.1** All communications to SARS must be addressed to the SARS Tender Office, emailed to 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, or a communication accompanied by a letter of authorisation signed by the SARS Procurement Executive.
- 5.2** 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.

6 TENDER PREPARATION AND SUBMISSION

6.1 Introduction

- 6.1.1** 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:

- 6.1.1.1 economical, efficient, fair, equitable, transparent, competitive and cost effective; and
- 6.1.1.2 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).

6.2 Question and answer process

- 6.2.1 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.
- 6.2.2 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 be 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.
- 6.2.3 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.
- 6.2.4 **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.**

6.3 Central Supplier Database

- 6.3.1 All bidders wishing to do business with SARS must register on the Government's Central Supplier Database (CSD) at www.CSD.gov.za, and to include in their submission their CSD Master Registration Number. The recommended bidder(s) must be registered on the CSD prior to an award letter / purchase order / signed contract being issued.
- 6.3.2 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.

6.4 Proposal submission

- 6.4.1 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.
- 6.4.2 The physical proposal submissions must be deposited in the SARS tender box on or before the closing date and time situated at the main entrance at the following address:

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

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

6.5 Instruction for submitting a proposal

- 6.5.1 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.
- 6.5.2 All proposals and supporting documentation must be submitted in English.
- 6.5.3 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.

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

Table 6A: Format and organisation of proposal

File		Section	Responses
TECHNICAL proposal	<ul style="list-style-type: none"> • RFP reference • Description • Bidder name 	1	<ul style="list-style-type: none"> • Prequalification documents (SBD and other documents, e.g. a valid B-BBEE certificate or sworn affidavit, GCC)
		2	<ul style="list-style-type: none"> • Response to technical requirements • Supporting documents for technical requirements
		3	<ul style="list-style-type: none"> • Company profile • Supplementary information
		4	<ul style="list-style-type: none"> • Draft Master Services Agreement

7 EVALUATION OF PROPOSALS

7.1 Process after the closing date

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

7.2 Prequalification evaluation process (Gate 0)

- 7.2.1 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).
- 7.2.2 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.
- 7.2.3 **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 7A: Prequalification criteria

	Prequalification documents to be submitted	Instructions	Non-submission will result in disqualification?
1.	SBD 1: Invitation to bid form	Bidder to complete and sign the	YES

	Prequalification documents to be submitted	Instructions	Non-submission will result in disqualification?
		supplied pro forma document.	
2.	SBD 4: Bidder's Disclosure	Bidder to complete and sign the supplied pro forma document.	YES
3.	B-BBEE certificate or sworn affidavit	Submit a valid B-BBEE certificate or sworn affidavit	NO
4.	Supplier Risk Questionnaire	Bidder to complete and sign the supplied pro forma document.	YES
5.	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.
6.	Master Services Agreement and/or General Conditions of Contract (GCC)	Bidder to sign the supplied pro forma document.	NO The recommended bidder(s) will be required to sign the applicable Master Services Agreement / GCC on award.

7.3 Mandatory evaluation process (Gate 1)

7.3.1 There will be no mandatory evaluation in this tender.

7.4 Technical evaluation process (Gate 2)

7.4.1 Only bidders that have met the prequalification evaluation requirements will be evaluated for technical capability and functionality, strictly according to the technical evaluation criteria. 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.

7.4.2 The technical evaluations will be scored out of a total of 100 points and bidders are required to score a minimum threshold of [75] out of 100 points to be considered for the appointment in the Panel.

7.4.3 **If a bidder does not meet the technical evaluation minimum threshold, the bidder will be disqualified, and the bidder's proposal will not be evaluated further.**

7.4.4 Bidders must refer to Annexure C: Technical Evaluation Criteria for a detailed technical evaluation that will be used to evaluate the bidder.

7.5 Price and B-BBEE/specific goals evaluation (Gate 3)

- 7.5.1 Price and Specific Goals will not be evaluated for the establishment of the panel however will be conducted at the RFX stage post the establishment of the panel.
- 7.5.2 At RFX stage, SARS will negotiate the rates proposed by bidders to align them with the rates contained in the applicable SARS or National Treasury imperatives. During the utilisation of the panel, SARS will evaluate panellists on price and specific goals.
- 7.5.3 Bidders are required to submit a valid B-BBEE certificate or sworn affidavit for the establishment of the panel.

Evidence required per entity classification

No	Classification	Turnover	Submission requirement
1.	Exempted Micro Enterprise (EME)	Below R10 million p.a	<ul style="list-style-type: none"> A sworn affidavit or certificate from CIPC. Share Certificates of the company or CIPC registration documents or letter from an attorney or registered accountant in their letterhead
2.	Qualifying Small Enterprise (QSE)	Between R10 million and R50 million p.a.	<ul style="list-style-type: none"> A sworn affidavit for entities with 51% Black Ownership and above; or A copy of B-BBEE Rating Certificate from a SANAS accredited rating agency for entities with 50% and less black ownership. Share Certificates of the company or CIPC registration documents or letter from an attorney or registered accountant in their letterhead
3.	Large Enterprise (LE)	Above R50 million p.a.	<ul style="list-style-type: none"> A copy of B-BBEE Rating Certificate from a SANAS accredited rating agency. Share Certificates of the company or CIPC registration documents or letter from an attorney or registered accountant in their letterhead

7.5.3.1 Validity of a sworn affidavit and B-BBEE certificates

The following information is important to note in completing a sworn affidavit:

Determining validity of an affidavit for B-BBEE compliance

- i. The legal dictionary (<https://legal-dictionary.thefreedictionary.com/Affadavit>) defines a sworn affidavit as a written statement of facts voluntarily made by a person under an oath or affirmation administered by a person authorized to do so by law.
- ii. In terms of the Codes, Exempted Micro-Enterprises (EMEs) and black controlled and owned Qualifying Small Enterprises (QSEs) only have to use a sworn affidavit to indicate their B-BBEE compliance status. Government introduced this mechanism specifically to reduce the cost of doing business and regulatory burden for these entities.
- iii. The Department of Trade, Industry and Competition (the DTIC) has designed sworn affidavit templates and qualifying measured entities must use these templates, which can be accessed on the DTIC website. It is acceptable to use the templates on the letterhead of the measured entity.
- iv. The only time an EME can be verified by a South African National Accreditation System (SANAS) accredited verification professional is when it wishes to maximise its B-BBEE points and move to a higher B-BBEE recognition level, and that must be done using the QSE Scorecard.
- v. The exception to this is only with regard to the Transport Sector where EMEs have a choice of obtaining accounting officer letter or get verified and be issued with a B-BBEE verification certificate by a SANAS accredited professional or agency because the Integrated Transport Sector Code has not been aligned to the amended Generic Codes.
- vi. Also, start-ups that are EMEs but wish to tender for contracts of R10 million in value or above must be verified using the QSE scorecard, and for tenders of R50 million and above must be verified using the generic scorecard.
- vii. Further, the Construction Sector Code, provides for EMEs whose annual turnover is R1.8 million for Built Environment Professionals and R3 million for Contractors or less to obtain automatic recognition levels and these do not require to undergo verification except in instances where they elect to enhance their B-BBEE status levels. In those circumstances there is a requirement for these EMEs to contribute towards empowerment by complying with the 40% sub-minimum on skills development element and in ensuring compliance with the skills development element, these EMEs are required to be verified by a SANAS accredited verification professional or agency.
- viii. Furthermore, the Generic Codes and the Financial Services Sector Code have granted an option to 51% and 100% black owned QSEs to undergo a verification process from a SANAS accredited verification professional if they so choose. However, for consistent application, EMEs in the Financial Services Sector should only obtain a sworn affidavit, and not a B-BBEE verification certificate as there is nothing to verify.

7.5.3.2 **The following pointers are key in determining the validity of a sworn affidavit:**

- i. Name/s of deponent as they appear in the identity document and the identity number must be completed.
- ii. Designation of the deponent as either the director, owner or member must be indicated in order to know that the person deposing to the sworn affidavit is duly authorised. A deponent is able to tick more than one option if the person is a director and owner of the entity.
- iii. Name of enterprise must be cited as per the enterprise registration documents issued by the CIPC, where applicable, including the enterprise business address.
- iv. Percentage of ownership held by black people, black female and black designated groups. For designated groups, the percentage must be indicated for each sub-category or nil where there is none. In the case of specialized enterprises as per Statement 004, the percentage of black beneficiaries must be reflected.
- v. Indicate the total annual revenue for the year under review and whether it is based on audited financial statements or financial statements or management accounts. Please select one option.
- vi. Indicate the full financial year end (day/month/year) as per the enterprise's registration documents, which was used to determine the total revenue. This must be the recent financial year end.
- vii. Select the B-BBEE status level based on black ownership percentage. An enterprise can only have one B-BBEE status level.
- viii. Empowering supplier status must be indicated. For QSEs, the deponent must select the basis for which the empowering supplier status is based on.
- ix. Date of signature for both the deponent and Commissioner of Oath must be the same. If using the first DTIC template for sworn affidavits, where provision is not made for Commissioner of Oath signature date, the date of the deponent will be regarded by default as the signature date for Commissioner of Oath.
- x. Commissioner of Oath cannot be an employee or ex officio of the enterprise because, a person cannot by law, commission a sworn affidavit in which they have an interest. Please note that the B-BEE Act does not determine the qualification for Commissioner of Oaths, this is done in terms of the Justice of Peace and Commissioners of Oaths Act, 1963 (Act No. 16 of 1963) which is administered by the Department of Justice and Constitutional Development (DOJ & CD). Therefore, any queries regarding the legitimacy of a Commissioner of Oaths need to be directed to DOJ & CD.
- xi. A B-BBEE sworn affidavit is valid for a period of 12 months calculated from the date the sworn affidavit was commissioned, for example, if the sworn affidavit is commissioned on 12 August 2022, it will expire on 11 August 2023.

7.6 Financial risk analysis

Financial analysis will not be conducted for the establishment of the panel. SARS may at the RFX stage conduct a financial risk analysis on the bidders and SARS has the right not to make an award to a bidder(s) if its risk analysis indicates a high risk.

7.7 Recommended bidders' due diligence and risk assessment prior to award

- 7.7.1 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.
- 7.7.2 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.
- 7.7.3 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.
- 7.7.4 The recommended bidder(s) will be required to consent in the agreement to continuous and in-depth due diligence to ensure ethical business practices throughout the term of the tender.

7.8 Master Services Agreement

- 7.8.1 Any award made to a bidder under this RFP is conditional, amongst other provisions, upon SARS and such bidder concluding the Master Services Agreement within the time frame indicated in the letter of award. For the sake of consistency and fairness, the terms and conditions of the Master Services Agreement annexed to this RFP will be binding on the panellists and will not be subject to negotiation.
- 7.8.2 If the recommended bidder(s) fails to sign the Master Services Agreement within the time frame stipulated, SARS reserves the right to:
 - 7.8.2.1 cancel the award to the recommended bidder;
 - or
 - 7.8.2.2 take any other action SARS deems reasonable and appropriate.
- 7.8.3 No service provider will be invited to an RFX process, unless they have signed the Master Service Agreement
- 7.8.4 A bidder should note that SARS relies upon the bidder's proposal as a material representation in making an award to a successful bidder and in concluding an agreement with the bidder. It follows

therefore that any misrepresentations in a proposal may result in legal action or other processes by SARS against the bidder, notwithstanding the conclusion of the Master Services Agreement between SARS and the bidder for the provision of the goods and services in question.

7.9 Performance Standards

7.9.1 SARS may, at the point of issuing an RFX, prescribe certain performance standards which the consultants must comply with in order to successfully execute that RFX.

7.9.2 Insurance

7.9.3 The successful bidder must, for the duration of Master Services Agreement, have and maintain adequate insurance cover consistent with acceptable and prudent business practices and acceptable to SARS, which must include, without limitation, a professional indemnity insurance extending cover to both the successful bidder and its consultants to cover any claims, or other expenses arising in connection with damages or Losses for which it is liable in terms of the Master Services Agreement.

7.10 Indemnity in respect of the RFP

7.10.1 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.

7.11 Indemnity in respect of the Master Services Agreement

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

- 7.11.1 Third party claims attributable to any breach of Applicable Law/SARS Policies and Procedures, the provisions of the Master Services Agreement by the successful bidder and/or its consultants;
- 7.11.2 Third party claims attributable to theft, fraud or other unlawful activity or any negligent, wilful or fraudulent conduct by the successful bidder or its consultants and claims attributable to errors and/or omissions;
- 7.11.3 Third party claims arising from or related to the death or bodily injury of any SARS agent, employee, customer, business invitee, or business visitor or other person on SARS' premises caused by the delictual conduct of the successful bidder or its consultants;
- 7.11.4 Third party claims arising from damage to property owned or leased by SARS or belonging to a third party caused by the negligence or misconduct of the of the successful bidder or its consultants; and
- 7.11.5 Charges which may be brought by any Regulatory Authority against SARS as a result of non-compliance with Applicable Law by the successful bidder and its consultants.
- 7.11.6 The successful bidder assumes all risks of bodily injury, death, losses, breach of statutory

duty, breach of Applicable Law, breach of SARS Policies and Procedures and any claim by the successful bidder's consultants or their estates associated with performance of the successful bidder's obligations under the Master Services Agreement and holds SARS harmless against any such claims relating to but not limited to any matter arising out of the Master Services Agreement.

7.12 Liability in respect of the Master Services Agreement

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

8 TRUSTS, JOINT VENTURES, SUBCONTRACTING AND OTHER ARRANGEMENTS

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

- 8.1.1 Where, for the purposes of this RFP, a bidder submits its proposal as a trust, such bidder must submit concrete proof of the existence of a trust. SARS will accept a registered trust deed as acceptable proof of the existence of a trust. The trust deed must include amongst others:
 - 8.1.1.1 Details of the trustees of the trust; and
 - 8.1.1.2 Details of the beneficiaries of the trust. In instances where the beneficiary is a trust, the trust deed of that specific trust is required.
- 8.1.2 Where, for the purposes of this RFP, a bidder submits its proposal as a joint venture or consortium (incorporated or unincorporated), the bidder must submit the joint venture / consortium agreement, which sets forth the following details:
 - 8.1.2.1 identification of each party to the agreement in full;
 - 8.1.2.2 the percentage ownership of the joint venture / consortium of each party to the agreement (if applicable);
 - 8.1.2.3 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);
 - 8.1.2.4 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

- 8.1.2.5 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.
 - 8.1.2.6 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.
 - 8.1.2.7 Joint venture members should be advised that each member will be held jointly and severally liable for the performance of the joint venture.
- 8.1.3 Where, for the purposes of this RFP, a bidder has or intends to subcontract areas of scope of the goods and services, the bidder must submit the subcontracting agreement, and must note the following:
- 8.1.3.1 the bidder must indicate the name of the subcontractor(s), the percentage of the contract that will be subcontracted, the B-BBEE status level of the subcontractor(s) and whether the subcontractor(s) is an EME or QSE;
 - 8.1.3.2 a bidder awarded a contract, may only enter into a subcontracting arrangement with the approval of SARS;
 - 8.1.3.3 the agreement will be concluded between the main contractor(s) and SARS, therefore, the main contractor(s) and not its/their subcontractor(s) will be held liable for performance in terms of its contractual obligations;
 - 8.1.3.4 the successful bidder must, at all times, be solely and entirely accountable to SARS for the performance of its contractual obligations in terms of the agreement; and
 - 8.1.3.5 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).

9 COMPLAINTS AND ALLEGATIONS

- 9.1 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.

- 9.2** Any suspicious activity, including requests, approaches or calls asking for upfront payment to secure an award of a bid or in lieu of claims that the outcome of a tender can be influenced towards a particular bidder, bidders are requested to immediately inform the *SARS Fraud / Anti-Corruption* Hotline at 0800-002870 or email at anti-corruption@sars.gov.za for further investigation.
- 9.3** The “SARS hotline” further provides an anonymous reporting channel for any unethical behaviour that a bidder wants to report.

10 GENERAL CONDITIONS OF BIDDING

- 10.1** By bidding, a bidder, is deemed to have accepted all terms and conditions of this RFP; and is further deemed to have accepted that if successful, any award made will be made subject to the terms and conditions of this RFP.

10.2 Reservation of rights

- 10.2.1** In addition to any rights which SARS has reserved to itself in this document or any other document in the RFP pack, SARS reserves the right in its sole discretion to:
- 10.2.1.1 make no award, or to accept part of a proposal rather than the whole;
 - 10.2.1.2 withdraw, or cancel this RFP;
 - 10.2.1.3 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;
 - 10.2.1.4 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;
 - 10.2.1.5 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;
 - 10.2.1.6 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;
 - 10.2.1.7 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;
 - 10.2.1.8 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;
 - 10.2.1.9 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

10.2.1.10 request presentations from such short-listed bidders. All costs relating to the preparation of such presentations will be borne by the bidders.

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

10.2.2.1 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;

10.2.2.2 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;

10.2.2.3 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;

10.2.2.4 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;

10.2.2.5 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;

10.2.2.6 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;

10.2.2.7 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;

10.2.2.8 is listed on the National Treasury's Register for Tender Defaulters or the National Treasury's Database of Restricted Suppliers; or

10.2.2.9 whose tender contains a misrepresentation which is materially incorrect or misleading.

10.2.3 Bidders' own conditions

10.2.3.1 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.

10.2.3.2 SARS will not consider, accept or sign any terms, conditions, letters of engagement or like from the bidders/successful bidders.

10.2.4 By bidding, the bidders accept all terms and conditions applicable to the provision of services as set out in this RFP document.

10.3 Conflict of interest

10.3.1 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.

10.4 Confidentiality

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

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

10.5 Fronting

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

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

10.6 Intellectual property in respect of the RFP

10.6.1 SARS retains ownership of all intellectual property rights in the documents that form part of this RFP.

10.6.2 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.

10.7 Intellectual Property in respect of the Master Services Agreement

- 10.7.1 SARS and the bidder will each retain ownership of their pre-existing Intellectual Property Rights.
- 10.7.2 Subject to pre-existing Intellectual Property Rights of the bidder and/or any third party, SARS shall acquire, all rights, title, and interests in all Intellectual Property developed or generated by the bidder and/or its consultants pursuant to the Master Services Agreement ("Developed Intellectual Property"). The bidder hereby, without additional fees/consideration, irrevocably assigns, transfers and conveys to SARS all such rights, title and interests, including such rights, title or interest that would otherwise in law devolve to the bidder. The bidder undertakes to cooperate with SARS as may be necessary to execute all documents, make all applications, give all assistance and do all acts and things as may, in the opinion of SARS, be necessary or desirable to vest the Developed Intellectual Property Rights in SARS, and/or to protect and maintain the Developed Intellectual Property.
- 10.7.3 The bidder warrants to SARS that - it has not given and will not give permission to any third party to use any of the Developed Intellectual Property, nor any of the Intellectual Property Rights therein; and the use of the Developed Intellectual Property will not infringe the rights of any third party. The bidder waives all moral rights in the Developed Intellectual Property to which the bidder and/or the consultants may be entitled to or in future become entitled to either under Applicable Law or relevant provisions of law in any jurisdiction, and agrees not to institute, or permit the institution or maintenance of any action or claim to the effect that any treatment, exploitation or use of such Developed Intellectual Property infringes the moral rights of the bidder or those of the consultants.
- 10.7.4 The bidder warrants to SARS that it holds the right, title and interest to the Intellectual Property it will or may utilize to render the Services, alternatively that it has procured the necessary rights from the relevant third party and indemnifies SARS against any claim of infringement, which any third party may make or bring against SARS as a result of the Master Services Agreement.

10.8 Limitation of liability in respect of this RFP

- 10.8.1 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.

10.9 Preparation costs

- 10.9.1 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.

10.10 Precedence

- 10.10.1 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.

10.11 Responsibility for bidder's personnel and subcontractors

- 10.11.1 A bidder is responsible for ensuring that its personnel (including agents, officers, directors, employees, advisors and other representatives of a bidder), its subcontractors (if any), and personnel of its subcontractors comply with all the terms and conditions of this RFP.
- 10.11.2 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.
- 10.11.3 The proposal shall however be awarded to the bidder as a primary contractor who shall be responsible for the management of the awarded proposal. No separate contract shall be entered into between SARS and/or its client and any such subcontractors.
- 10.11.4 If a bidder includes evidence of experience of individuals that are not currently employed by the said bidder, then the bidder is required include in their submission a letter or agreement from the respective individual whose evidence of experience is included in the proposal, that the individual is aware and is in agreement that their evidence of experience may be included for tendering purposes, and that the said individual confirms to commit and will make him/herself available for the contract period should the contract be awarded.

10.12 Prohibition of participation in resultant tender

- 10.12.1 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.

10.13 RFP not an offer

- 10.13.1 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, advisors and representatives) is a representation that SARS will offer, award or enter into an agreement with the bidder.

10.14 SARS' oath / affirmation of secrecy

- 10.14.1 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. Any 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.

10.15 Screening and vetting of a bidder

- 10.15.1 Acceptance of a bidder's proposal is subject to the condition that both the successful bidder and its personnel providing the goods and services, must be screened and cleared by the appropriate authorities to the grade of clearance in line with SARS' applicable policies.
- 10.15.2 Obtaining the necessary clearance is the responsibility of the successful bidder concerned. If the successful bidder appoints a subcontractor, the same provisions and measures will apply to the subcontractor.
- 10.15.3 The bidders shall supply and maintain a list of personnel involved on the project indicating their clearance status.

10.16 Tax compliance

- 10.16.1 It is a requirement that any supplier conducting business with SARS is tax compliant at the date of award of a contract / bid and remains tax compliant throughout the duration of their contracts with SARS.
- 10.16.2 No contract / bid may be awarded to a supplier who is not tax compliant. 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. SARS further 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.
- 10.16.3 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 rectify their tax compliance status with SARS. Thereafter the supplier / bidder is responsible to provide SARS with proof of its tax compliance status which must be verified through CSD and / or Tax Compliance System.
- 10.16.4 In line with SARS's strategic objectives, the directors / owners of the bidding entity who are not tax compliant may be referred to the SARS tax compliance unit for further investigation in order to achieve full tax compliance.

10.17 Tender defaulters and restricted suppliers

- 10.17.1 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.

10.18 Local production and content

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

- 10.18.2 To enable this objective to be adequately assessed and as part of contract management, bidders shall advise SARS of its local and regional strategy and its initiatives to involve, support and use local/regional entities and workforce.
- 10.18.3 The appointed supplier shall provide and use, for the performance of this contract, local subcontractors or locally acquired materials, equipment and facilities, to the extent available and within reasonable costs, to produce the quality and quantity of work and materials required by this contract.

10.19 Validity of information

- 10.19.1 SARS has made reasonable efforts to ensure the accuracy of the information contained in this RFP. However, neither SARS, nor its employees, officers, advisers or agents will be liable (directly or otherwise) to a bidder or any third party for any inaccuracy or omission of any information in the RFP or in respect of any additional information SARS may provide to a bidder as part of the RFP process.
- 10.19.2 A bidder is deemed to have examined this RFP and any other information supplied by SARS to the bidder and to have satisfied itself as to the correctness and sufficiency of such information before submitting any of its responses.

10.20 Governing law

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

11 CHECKLIST OF RETURNABLES

Table 11: Checklist of returnable documents

	Checklist of returnable documents	Comply	Do not comply	Section
1.	A hardcopy and an electronic copy RFP proposal submission has been submitted for this RFP.			
2.	SBD 1: Invitation to bid form has been completed and signed.			
3.	SBD 4: Bidder's Disclosure has been completed and signed.			
4.	A valid B-BBEE certificate or sworn affidavit			
5.	Supplier Risk Questionnaire			
6.	Proof of registration on the Central Supplier Database (CSD) has been submitted.			
7.	Draft Master Services Agreement / General Conditions of Contract (GCC) has been completed and signed.			
8.	All the technical evaluation requirements have been submitted with this bid.			