**MASTER SERVICES AGREEMENT** **IN RESPECT OF THE APPOINTMENT OF A PANEL OF SERVICE PROVIDERS FOR THE PROVISION OF TAX CONSULTING SERVICES TO SARS**

Between

The **SOUTH AFRICAN REVENUE SERVICE**,an organ of state established in terms of Section 2 of the South African Revenue Service Act, 1997 (Act No. 34 of 1997).

**(hereinafter referred to as “SARS”)**

and

TBA

, of the description and details indicated in **Annexure A** hereto (herein represented by its Authorised Signatory who warrants that s/he is duly authorised to do so)

**(hereinafter referred to as “Service Provider”)**

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**Annexures:**

**Annexure A** **– Service Provider’s addresses and contact details**

**Annexure B – Personal Information Processing Addendum**

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1. **INTRODUCTION**
   1. SARS issued a tender for the appointment of a panel of service providers for the provision of tax consulting services (“the Panel”) under **RFP 15/2024** (“RFP”),as more fully described in the RFP.
   2. The Service Provider submitted a proposal in response to the RFP(“the Proposal”).
   3. Pursuant to the RFP and the Proposal, SARS has, subject to conditions indicated in the RFP, placed the Service Provider on the Panel, to provide the Services on an *ad hoc* basis, as and when may be required by SARS.
   4. This Services Agreement contains the terms and conditions of engagement by SARS of the Service Provider.
2. **INTERPRETATION**
   1. The headings to the Clauses of this Agreement are for reference purposes only and will not govern or affect the interpretation of nor modify nor amplify the terms of this Agreement.
   2. Unless inconsistent with the context, the words and expressions have the following meanings, and similar expressions will have corresponding meanings-
      1. “**Agreement**” means this Services Agreement, all Annexures hereto; the RFP and all annexures thereto. Also included are all amendments, variations and/or substitutions to the Agreement, which have been reduced to writing and signed by both Parties;
      2. “**Applicable Law**” means any of the following to the extent applicable to the Service Provider or the Service Provider’s Resources, and where applicable, to SARS or the Services:
         1. any statute, regulation, by-law, ordinance or subordinate legislation;
         2. common law;
         3. any binding court order, judgment or decree;
         4. any applicable industry code of conduct, policy or standard enforceable by law, including, without limitation, applicable international standards for quality management published by the International Organization for Standardization and/or the South African Bureau of Standards; or
         5. any applicable direction, standards, policy or order that is given by a Regulatory Authority;
      3. “**Authorised Signatories**” means signatories authorised by SARS and the Service Provider respectively to sign the Agreement and any amendments and/or addenda hereto;
      4. “**Business Day**” means any day other than a Saturday, Sunday or public holiday in the Republic of South Africa;
      5. “**Commencement Date”** means To Be Added;
      6. **Commercially Reasonable Efforts**” means taking such steps and performing in such a manner as a well-managed entity would where such entity was acting in a prudent and reasonable manner to achieve the particular result for its own benefit: Provided always that such steps are within reasonable control of the Party;
      7. “**Confidential Information**” means Personal Information defined as such in terms of POPIA; SARS Information Technology Infrastructure; any proprietary or confidential information or data of any nature, tangible or intangible, oral or in writing, in any form or on any medium, whether received/obtained by direct or indirect communication or observation by the Receiving Party. It includes SARS Confidential Information and Taxpayer Information as defined in the Tax Administration Act, 2011 (Act No. 28 of 2011), as well as any information required to be kept confidential in terms of any other Applicable Law.

Information must be regarded as confidential if by its nature, content, or circumstances of disclosure of the information is, or ought reasonably to have been identified by a receiving party as such by reason of such information not being generally known to, or readily ascertainable by third parties generally. Such information includes-

1. information regarding personnel, independent contractors and suppliers of the Disclosing Party, processes, procedures, projections, manuals, forecasts and analyses, security or Intellectual Property owned by or licensed to the Disclosing Party;
2. information relating to the knowledge, know-how, expertise, trade secrets and activities of the Disclosing Party;
3. information relating to the Services and any aspect thereof,
4. SARS Policies and Procedures as herein defined;and
5. any information which a Party (without creating a presumption that only so designated information is confidential), acting reasonably, may designate in writing, at the time of disclosure to the Receiving Party, as being confidential information;
   * 1. “**Deliverable**” means the work, outputs, outcomes or product resulting from the Services, which must comply with the SARS Performance Standards, the underlying RFX and this Agreement;
     2. “**Intellectual Property**” means any rights associated with works of authorship, including, works protected under the Copyright Act, 1978 (Act No. 98 of 1978), video recordings, audio recordings, photographs, models, designs, samples, substances, trade secrets, formulae, know-how, show-how, moral rights, and mask works; methodologies, technologies, algorithms, techniques, methods, circuit layouts, plans, reports, data, concepts and ideas of any nature (including of a technical, scientific, engineering, commercial, strategic, financial, marketing or organisational nature), inventions, discoveries, drawings, notes, manuals, documentation, training materials, job aids, trademarks, service marks, slogans, corporate, business and trade names, domain names, trade dress, brand names and other indicia of origin, regardless of whether Intellectual Property Rights actually inhere in any such items, and any other tangible or intangible items in which Intellectual Property Rights may inhere, as may exist anywhere in the world and any applications for registration of such Intellectual Property, and includes all Intellectual Property Rights in any of the foregoing;
     3. “**Intellectual Property Rights**” means all rights of whatever nature and however described in respect of Intellectual Property, including:
        1. all patents and other patent rights, including divisional and continuation patents, utility models;
        2. rights in and to inventions, whether patentable or not;
        3. rights in trademarks, service marks, logos, slogans, corporate, business and trade names, trade dress, brand names and other indicia of origin;
        4. rights in designs, topography rights, rights in circuit layouts and mask-works;
        5. copyright, including all copyright in and to computer programs;
        6. rights in internet domain names, reservations for internet domain names, uniform resource locators and corresponding internet sites;
        7. rights in databases and data collections; and
        8. know-how, show-how and trade secrets, in each case whether or not registered and including applications for the registration, extension, renewal and re-issuance, continuations in part or divisions of, any of these and the right to apply for any of the foregoing, all claims for past infringements, and all rights or forms of protection of a similar nature or having equivalent or similar effect to any of these which may subsist anywhere in the world;
     4. “**Key Account Manager**” means the person designated as such by the Service Provider in its Proposal;
     5. “**Losses**” means all losses, liabilities, costs, expenses, fines, penalties, damages and claims, and all related costs and expenses as determined in Law;
     6. “**Panellists**” means service providers placed on the Panel;
     7. “**Parties**”means the South African Revenue Service and the Service Provider and “Party”is a reference to any one of them;
     8. “**Personal Information**” means Personal Information as defined in POPIA, relative to the Services and this Agreement; and for the purpose of this Agreement reference to Personal Information includes Special Personal Information as defined in POPIA;
     9. “**Personal Information Processing Addendum**”means **Annexure B** hereto, which represents the written agreement between Responsible Party and Operator contemplated in section 21 of POPIA;
     10. “**POPIA**” means the Protection of Personal Information Act, 2013 (Act No. 4 of 2013);
     11. “**Regulatory Authority**” means any organ of state, government agency or institution, International Body or Organisation which has–
         1. jurisdiction over the Services or parts thereof; or
         2. administrative or oversight responsibility pertaining to any Applicable Law;
     12. “**RFP**” means SARS’ invitation to service providers, incorporating all annexures thereto, to submit proposals for the appointment to a panel of service providers for the provision of tax consulting services dated 26 August 2024, with reference number 15/2024 which is incorporated herein by reference;
     13. “**RFX**” means a written document issued by SARS containing service specifications, inviting Panellists to submit written quotations for the provision of Services in response to *ad hoc* SARS needs, as contemplated in this Agreement;
     14. “**SARS**” means the South African Revenue Service, an organ of state established in terms of Section 2 of the South African Revenue Service Act, 1997 (Act No. 34 of 1997), with its principal address at Lehae La SARS, 299 Bronkhorst Street, Nieuw Muckleneuk, Pretoria;
     15. “**SARS Designated Representative**” means the SARS employee designated in terms of this Agreement, or his/her appointed delegate, as the person who will interface with the Service Provider on all matters relating to the general administration of this Agreement, who will manage the overall performance of the Service Provider over the contract term, and to whom all SARS directed communication regarding this Agreement must be addressed;
     16. “**SARS Performance Standards**” mean the minimum standards prescribed by SARS, which will be indicated in an RFX, to which the Deliverables must conform, and such shall include but not limited to the following metrics: quality, timelines, legislative or regulatory compliance, SARS Service Charter Standards; and SARS Policies and Procedures;
     17. “**SARS Policies and Procedures**”mean SARS Policies, Standard Operating Procedures / Practices, and include Strategies, Intents, Processes, Guidelines, and similar SARS issuances that are necessary for the execution of an RFX, including other but not limited to SARS Policies, Standard Operating Procedures / Practices applicable to SARS assets, information security and SARS Information Technology Infrastructure;
     18. “**Service Provider’s Resources**”means the Key Account Manager, as well as personnel/tax consultants, contractors or agents fielded to SARS by the Service Provider in response to an RFX, and duly assigned by the Service Provider for the provision of the Services. For the purpose of this Agreement, all tax consultants assigned to SARS by the Service Provider pursuant to an awarded RFX shall be deemed to be “employees” of the Service Provider.
     19. “**Services**” means *ad hoc* tax consulting services as contemplated in the RFP; this Agreement, as well as in any RFX, including those services, functions or responsibilities not specifically mentioned herein but which are reasonably and necessarily required for the proper performance and provision of the Services;
     20. “**Termination Date**” means To Be Added;
     21. “**VAT**” means Value-Added Tax levied in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991); and

* + 1. **“Workig hours”** means the hours 8am to 5pm, inclusive of a non-billable hour long lunch break.
  1. Any reference in this Agreement to-
     1. “**Clause**” shall, subject to any contrary indication, be construed as a reference to a Clause hereof; and
     2. “**Person**” refers to any person including juristic entities.
  2. Unless inconsistent with the context or save where the contrary is expressly indicated-
     1. if any provision in a definition is a substantive provision conferring rights or imposing obligations on any Party, notwithstanding that it appears only in the Definitions Clause, effect shall be given to it as if it were a substantive provision of this Agreement;
     2. in the event that the day for performance of any obligation to be performed in terms of this Agreement should fall on a day which is not a Business Day, the relevant day for performance shall be the subsequent Business Day;
     3. any reference in this Agreement to an enactment is to that enactment as at the signature date and as amended or re-enacted from time to time;
     4. any reference in this Agreement to this Agreement or any other agreement or document shall be construed as a reference to this Agreement or, as the case may be, such other agreement or document as same may have been, or may from time to time be, amended, varied, negotiated or supplemented; and
     5. no provision of this Agreement constitutes a stipulation for the benefit of any Person who is not a party to this Agreement.
  3. Unless inconsistent with the context, an expression which denotes-
     1. any one gender includes the other gender; and
     2. the singular includes the plural and *vice versa*.
  4. The termination of this Agreement will not affect the provisions of this Agreement which operate after any such termination or which of necessity must continue to have effect after such termination, notwithstanding that the Clauses themselves may not expressly provide for this.
  5. This Agreement is binding on the executors, administrators, trustees, permitted assigns or liquidators of the Parties as fully and effectually as if they had signed this Agreement in the first instance and reference to any Party is deemed to include such Party’s executors, administrators, trustees, permitted assigns or liquidators, as the case may be.
  6. Where figures are referred to in numerals and in words, if there is any conflict between the two, the words shall prevail.
  7. The Parties hereby agree that this Agreement shall not be construed against a Party on the grounds that such Party drafted, or was responsible for drafting any or the majority of the provisions.

1. **APPOINTMENT**
   1. SARS has placed the Service Provider on the Panel, subject to conditions of appointment and terms of engagement indicated in the RFP, and the Service Provider has accepted appointment as such.
   2. SARS does not guarantee that the Service Provider will receive any work or be awarded any RFX during the term of this Agreement.
   3. The Service Provider’s Resources shall be obliged to take an Oath or Declaration of Secrecy by completing the relevant SARS prescribed form, which the Service Provider shall, prior to commencement with the execution of an RFX, submit the original copies thereof to the SARS Designated Representative. In this regard-
      1. the Service Provider must ensure compliance by the Service Provider’s Resources;
      2. SARS will not accept, acknowledge or recognise deployment of any member of the Service Provider’s Resources unless such member has, as an individual, taken the SARS Oath / Declaration of Secrecy as prescribed by SARS; and
      3. the Service Provider shall assume all risks and Losses associated with failure or delays by the Service Provider’s Resources or any member thereof to comply with the provisions of this **Clause 3.3**; and SARS shall not allocate work or remunerate the Service Provider for any such periods as the requirements of **Clause 3.3** may remain or may have remained unfulfilled by any member of the Service Provider’s Resources.
2. **DURATION**

* 1. This Agreement commences on Commencement Date and will subsist for a period of five (5) years, until Termination Date, unless otherwise terminated earlier in terms of applicable provisions of this Agreement.

1. **ENGAGEMENT MODEL**

* 1. SARS will utilise the Panel on an *ad hoc*, as and when required basis.
  2. In the event a need arises and SARS wishes to procure Services, it will issue an RFX to the Panellists, whereupon responses to the RFX will be evaluated and awarded to the successful Panellist. This Agreement does not entitle the Service Provider to any work contemplated in the RFP, nor does it entitle the Service Provider to the award of any RFX.
  3. The provisions of this Agreement shall apply to each and every RFX. The Service Provider must, where awarded an RFX, provide the Services subject to the terms and conditions of this Agreement and the specifications set forth in the relevant RFX.
  4. The Service Provider may not execute any of the Services without a written notification of award of the underlying RFX, as well as receipt of a purchase order issued by SARS. For this purpose, it is expressly recorded that the Service Provider shall not have any right of recourse or claim against SARS, whether financial or otherwise, as a result of any services rendered or work done without a purchase order and letter awarding the RFX to the Service Provider.
  5. SARS does not guarantee that any RFX issued will be awarded.

1. **SERVICE PROVIDER’S OBLIGATIONS**

**General Obligations**

* 1. The Service Provider must-
     1. ensure that the Key Account Manager is duly assigned as such, and assumes the attendant role and responsibilities for the duration of this Agreement;

* + 1. ensure continuity of Services to SARS when executing an RFX;
    2. ensure that it adheres to written and reasonable requests or instructions by the SARS Designated Representative: Provided such requests or instructions are lawful, and are within the framework of this Agreement;
    3. ensure or have in place mechanisms to ensure that when executing an RFX, the Service Provider’s Resources, –
       1. devote such time, attention and skill as may be reasonably required for the proper discharge of the Service Provider’s obligations under this Agreement;
       2. take all reasonable precautions to preserve the integrity of Confidential Information they have become privy to;
       3. comply with this Agreement and the Personal Information Processing Addendum; and
       4. comply with Applicable Law as may be necessary or applicable;
    4. sensitise the Service Provider’s Resources about compliance with the SARS Policies and Procedures;
    5. comply with this Agreement at all times;
    6. act impartially and ethically at all times, and where applicable, act in accordance with the code of ethics / conduct of its profession or business; and
    7. take Commercially Reasonable Efforts to prevent, overcome and mitigate any adverse effects that might ensue, to the extent required to achieve the Deliverables.
  1. The Service Provider must co-operate as may be requested by SARS, to enable SARS to, amongst other things, comply with an enquiry from a Regulatory Authority, in so far as such enquiry is in relation to this Agreement or the Services.
  2. The Service Provider’s Resources must, when executing an RFX, observe the Working Hours. However, in the event the Service Provider’s Resources opt to render Services during the non-billable one-hour lunch period, that will be for the Service Provider’s account and SARS will consider such work as work rendered outside Working Hours and thus non-billable.
  3. Subject to Applicable Law and the confidentiality provisions herein, the Service Provider shall, for a period of five (5) years reckoned from the date on which a particular RFX was successfully closed, maintain a record of any Services executed. The Service Provider must provide SARS and its auditors access at reasonable times, and subject to reasonable written notice, to information, records and documentation relating to the Services or this Agreement for the purpose of performing audits, examinations and inspections in order to verify the Service Provider’s compliance with the terms of this Agreement and/or to enable SARS to comply with the requirements of any Regulatory Authority. All costs incurred in performing audits under this Clause will be borne by SARS, unless audit findings reveal the Service Provider’s non-compliance with the terms of this Agreement and/or requirements of a Regulatory Authority or similar institution having jurisdiction over SARS and/or the Service Provider, in which event such costs will be borne by the Service Provider.

**Obligations relating to an RFX**

* 1. The Service Provider must-
     1. when required, timeously respond to any RFX, failing which the Service Provider may be passed over for the specific RFX;
     2. ensure timeous availability of Service Provider’s Resources where an RFX has been awarded to the Service Provider;
     3. ensure that the Service Provider’s Resources are sufficiently qualified, competent, and where applicable, in good standing with Regulatory Authorities, and capable of performing the Services when so required. In this regard, the Service Provider represents that it will, particularly when responding to an RFX and fielding Service Provider’s Resources, through the means of an objective, reputable and reliable mechanism or screening agency, take reasonable efforts to verify the qualifications and skills of the Service Provider’s Resources, and satisfy itself that such indeed match the relevant requirements of SARS indicated in an RFX. The Service Provider acknowledges that in adjudicating and awarding an RFX, SARS will rely on and be induced by this representation.
     4. not, without the prior written consent of SARS, change or replace the Service Provider’s Resources once an RFX is awarded. In this regard-
        1. the Service Provider may make a written request to SARS to replace a member of the Service Provider’s Resources, where such member has become incapacitated and/or unable to perform his/her duties under the Agreement;
        2. the Service Provider’s request to SARS for the substitution shall include the reason for the request and be subject to the provisions of clause **6.5.3** above and include a proposal to replace the outgoing Service Provider’s Resource with a person of equal or better qualification(s), skills and experience;
     5. SARS may only approve a substitute which has similar or better qualifications, skills and experience, and any substitute approved must be made within the timeline indicated in the RFP, reckoned from the date of approval by SARS.
     6. It is specifically recorded that SARS will not be responsible for providing any skills training to the Service Provider’s Resources.
     7. Notwithstanding and without derogating from the provisions of clause **6.5.3** above, SARS reserves the right to interview or otherwise test the capabilities of any of the Service Provider’s Resources to establish their understanding and suitability for the execution of any RFX, and to, in the event it finds a member of the Service Providers’ Resources incompetent to execute the Services as required, sent written communication to the Key Accounts Manager indicating reasons why the particular member of the Service Provider’s Resources is considered incompetent by SARS, and request the Service Provider to find a suitable replacement within the timeline contemplated in the RFP.
  2. The Service Provider must further, when executing an RFX-
     1. comply with the RFX and any conditions indicated therein;
     2. observe and adhere to all the SARS Performance Standards;
     3. to the extent consistent with the provisions herein, monitor implementation of the Services against set targets, costs and timeframes;
     4. take Commercially Reasonable Efforts to prevent, overcome and mitigate any adverse effects that might ensue, to the extent required to achieve the relevant outcome;
     5. ensure that it adheres to written and reasonable requests or instructions by the SARS Designated Representative: Provided such requests or instructions are lawful, and are within the framework of this Agreement;
     6. subject to **Clause 3** above, ensure that the Key Accounts Manager is available as such, and assumes attendant roles and responsibilities as may be necessary;
     7. ensure that the Service Provider’s Resources observe confidentiality and do not use any information obtained pursuant to this Agreement for any reason other than for reasons envisaged in this Agreement;
     8. sensitise the Service Provider’s Resources about compliance with Applicable Law; the confidentiality provisions of this Agreement, as well as the SARS Policies and Procedures;
     9. comply with this Agreement at all times; and
     10. act impartially and ethically at all times, and where applicable, act in accordance with the code of ethics / conduct of its profession or business.

**Deliverables**

* 1. The Service Provider Resources must comply with the SARS Performance Standards.
  2. SARS has the right to monitor, review, accept, reject or request the rectification of a Deliverable and/or any components of such Deliverable: Provided that such is done in line with the SARS Performance Standards.
  3. In the event that SARS rejects or requests the rectification of a Deliverable or component thereof, it shall communicate the decision to the respective Service Provider’s Resource, who must rectify or re-execute the Deliverable as necessary and resubmit to SARS for another review as may be applicable.
  4. The rectification or re-execution of any Deliverable shall be done at the Service Provider’s own time, expense and account. SARS will not pay for time spent on the re-execution or rectification of Deliverables.
  5. Should SARS still find a resubmission under **Clause 6.9** above non-compliant with the SARS Performance Standards, it may invoke the provisions of **Clause 6.5.7** above.
  6. **Audit Rights**
     1. The Service Provider must, in implementing this Agreement, and for a period of five (5) years or such other longer period as may be prescribed by Applicable Law, reckoned from the date on which work in respect of a particular RFX was completed, maintain an audit trail of the Services performed under this Agreement, sufficient to permit a complete audit thereof, by or on behalf of SARS.
     2. The Service Provider shall provide SARS and SARS’ auditors access at all reasonable times to information, records and documentation, relating to the Services for the purpose of performing audits, examinations and inspections in order to verify the Service Provider’s compliance with the terms of this Agreement and/or to enable SARS to comply with the requirements of any Regulatory Authority and/or regulators and governmental entities having jurisdiction.
     3. All costs incurred in performing audits under this **Clause 6.12** will be borne by SARS unless audit findings reveal the Service Provider’s non-compliance with the terms of this Agreement and/or Applicable Law, in which event such costs shall be borne by the Service Provider.

1. **SARS’ OBLIGATIONS**

* 1. SARS must-
     1. on Commencement Date –
        1. nominate the SARS Designated Representative and communicate the names and contact details of such person to the Service Provider in writing. SARS may from time to time change the SARS Designated Representative, in which event SARS must give the Service Provider at least twenty-four (24) hours’ written notice of such change;
     2. provide the Service Provider’s Resources with the SARS Policies and Procedures, on commencement or before commencement date of an RFX, and as and when they execute an RFX. It is, however, the responsibility of the Service Provider to avail Applicable Law (which is not a product of SARS) to the Service Provider’s Resources;
     3. subject to Applicable Law, make available to the Service Provider’s Resources all relevant information and data at its disposal required for the execution of the Services;
     4. provide working space for the Service Provider’s Resources;
     5. subject to SARS Policies and Procedures, provide the Service Provider’s Resources with equipment reasonably required for rendering the Services, for use whilst on SARS premises;
     6. provide the Service Provider and/or the Service Provider’s Resources with timeous management decisions and any necessary approvals or authorisations to enable the Service Provider and/or Service Provider’s Resources to fulfil their obligations under this Agreement;
     7. subject to compliance with SARS’ access and physical security policies, provide the Service Provider’s Resources with access to the premises of SARS for the purposes of rendering the Services; and
     8. monitor and review the Service Provider’s compliance with this Agreement. SARS however, reserves the right, subject to Applicable Law, to appoint a third party to monitor and review the Service Provider’s performance in terms of this Agreement.
  2. SARS will, along with the Service Provider’s Resources, without disclosing Confidential Information, maintain a time recordal to track, on a daily basis, the number of hours worked by each member of the Service Provider’s Resources deployed at SARS, which may not exceed the Working Hours.

1. **PRICING**
   1. Pricing will be determined at RFX stage, in the manner contemplated in the RFP.
   2. The Service Provider may not charge or bill SARS for:
      1. any work done outside of the SARS Working Hours; or
      2. the non-billable one (1) hour lunch period factored into the Working Hours.
2. **INVOICING AND PAYMENT**

* 1. The Service Provider must invoice SARS for Services rendered according to the pricing applicable to the pertinent RFX, and attendant purchase order, in order for any payment to be processed and made.
  2. Apart from the fees indicated in a pertinent purchase order, no other fee or costs will be covered by SARS.
  3. In addition to stipulations in Applicable Law, the invoice must reflect–
     1. a purchase order number;
     2. a detailed description of the Services rendered under the RFX;
     3. the total costs or fees claimed in respect of the particular invoice; and
     4. any such details as may be reasonably requested by SARS from time to time.
  4. The invoice must be accompanied by fully completed and signed time recordals as contemplated in **Clause 7.2** above.
  5. The Service Provider must verify that each invoice is complete and accurate before submission to SARS.
  6. The Service Provider must submit all invoices to the SARS Designated Representative and, where requested to do so by the SARS Designated Representative, send copies to other SARS officials.
  7. Subject to **Clause 10.1** below, SARS shall pay undisputed amounts in an invoice within thirty (30) days after SARS receives such invoice, if the invoice is accurate and meets the requirements of this Agreement.
  8. SARS may request the Service Provider to furnish it with additional information as may be reasonably required by SARS to verify the accuracy of amounts indicated in an invoice. In such event, the Service Provider must furnish SARS with the requested information within two (2) Business Days of SARS’ request.
  9. SARS may set off from any monies due and owing to the Service Provider an amount equal to any amount overpaid, erroneously paid, or otherwise improperly or unduly paid to the Service Provider under this Agreement: Provided that SARS will in such instances furnish the Service Provider with reasonable written details substantiating the setoff.
  10. A certificate of indebtedness signed by the Chief Financial Officer of SARS reflecting the amount due and payable under **Clause 9.9** above shall be sufficient and conclusive proof of the contents and correctness thereof for the purposes of with-holding, deduction or set off by SARS or for provisional sentence, summary judgment or any other proceedings against the Service Provider in a court of law and shall be valid as a liquid document for such purposes.

1. **DISPUTED FEES**
   1. SARS may withhold payment of costs or fees that SARS disputes in good faith, including disputes in respect of an error in an invoice or an amount already paid. If the disputed fees have already been paid, SARS may withhold an equal amount from a later payment that may be due to the Service Provider, whether under the same or another RFX that the Service Provider may be awarded. If SARS withholds any such fees-
      1. SARS shall promptly notify the Service Provider that it is disputing such fees, providing a reasonable explanation of the rationale therefore, and the Parties shall promptly first address such dispute in accordance with this **Clause 10**;
      2. if the dispute relates to (or equals in the case of disputed amounts that have already been paid) only a percentage of the invoiced amount, then SARS shall pay the undisputed amount in accordance with **Clause 9.7** above; and
      3. if an invoice contains errors, the Service Provider shall make the necessary attendances to the invoice as prescribed by the VAT Act and submit same to SARS for payment; or if the amount has been paid, ensure SARS is refunded the amount overpaid within fourteen (14) days should the Service Provider have been overpaid by SARS.
   2. Any dispute arising in terms of **Clause 10.1** above and which remains unresolved for five (5) Business Days after it has arisen, shall be referred by either Party to SARS’ Chief Procurement Officer or delegate and the Key Account Manager for resolution.

* 1. The SARS Chief Procurement Officer or delegate and the Key Account Manager shall meet within five (5) Business Days of the referral of the dispute to resolve such dispute.
  2. In the event that the dispute remains unresolved after seven (7) days of its referral to the persons mentioned in **Clause 10.3**, either Party shall be entitled to refer the dispute for resolution in accordance with the provisions of **Clause** **23** **below**: Provided that **Clause 23.1** will not apply to disputes contemplated in this **Clause 10**.

1. **SARS PERFORMANCE STANDARDS**
   1. SARS may, in an RFX, determine and/or prescribe SARS Performance Standards.
   2. If any member of the Service Provider’s Resources fails to perform the Services or execute the Deliverables according to the SARS Performance Standards due to reasons attributable to the Service Provider, the Service Provider’s Resources or both, SARS shall, without prejudice to its other remedies under this Agreement or in law, be entitled to deduct, as a penalty, an amount of up to two percent (2%) of the monthly fees invoiced by the Service Provider in respect of the member of the Service Provider’s Resources whose work is non-conforming to the SARS Performance Standards: Provided that – i) SARS will provide the Service Provider with reasonable detail of the actual penalty levied; and SARS may not levy cumulative penalties in excess of ten percent (10%) of the respective monthly invoice, regardless of the number of the Service Provider’s Resources whose work may be non-conforming to the SARS Performance Standards.
   3. A penalty is a non-performance, delayed performance or defective performance fee, and is payable regardless of the fact that the Service Provider ultimately delivers the pertinent performance.
2. **MEETINGS AND REPORTING**
   1. The Parties may hold *ad hoc* meetings at the reasonable request of either Party. Such meetings shall be at no cost to either Party.
3. **WARRANTIES**
   1. The Service Provider hereby represents and warrants to SARS that-
      1. this Agreement has been duly authorised and executed by it and constitutes a legal, valid and binding set of obligations on it;
      2. it is acting as a principal and not as an agent of an undisclosed principal;
      3. its execution of this Agreement does not constitute a violation of any Applicable Law, competent authority or competent jurisdiction applicable or relating to the Service Provider, its assets, its business, memorandum of incorporation, articles of association or any other documents or any binding obligation, contract or agreement to which it is a party or by which it or its assets are bound;

* + 1. it has not, in submitting its Proposal, breached any restraint of trade arrangement, and will not do so in responding to any RFX;
    2. it, along with the Service Provider’s Resources, shall at all times have and comply with all legal requirements, and with the terms and conditions of all permits, necessary licenses, certificates, authorisations and consents required or given under Applicable Law or under any other applicable jurisdiction for the delivery of the Services;
    3. it will in the execution of the Services, comply with all Applicable Law, including POPIA and the Labour Relations Act, 1995 (No.66. of 1995); and
    4. it and the Service Provider’s Resources are familiar with and will comply with Applicable Law.

1. **LIABILITY OF PARTIES**
   1. The Service Provider shall be liable to SARS, where SARS has suffered any direct damages and/or Losses as a result of the Service Provider’s failure to observe its obligations in terms of the Agreement.
   2. The Service Provider 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 Service Provider or the Service Provider’s Resources of confidentiality provisions in this Agreement, breach of Applicable Laws, infringement of third party intellectual property rights or a criminal act committed by the Service Provider, the Service Provider’s Resources or any employee of the Service Provider.
2. **RELATIONSHIP BETWEEN THE PARTIES**
   1. The Service Provider is an independent contractor and under no circumstances will it be considered a partner, joint venture partner or employee of SARS in the execution of this Agreement.
   2. The Service Provider’s Resources will remain such and will execute the Services as independent contractors, and will not form part of the employee complement of SARS.
   3. The Service Provider is responsible for –
      1. the performance, malperformance, acts and/or omissions of any of the Service Provider’s Resources; and
      2. the direct renumeration of the Service Provider’s Resources. In this regard, it is specifically recorded that the Service Provider’s Resources will not be entitled to any employee benefits extended by SARS to its own employees.
3. **THIRD PARTY COOPERATION**
   1. As part of the Services, where appropriate and when requested by SARS to do so, the Service Provider shall provide full co-operation to any third party that might be contracted by SARS on the same or related engagement or for purposes contemplated in **Clause 7.1.8** above, to the extent that the co-operation does not create a conflict of interests, breach of professional ethics or compromise the Service Provider’s Intellectual Property Rights or interests.
   2. It is, however, agreed that the relationship between the Service Provider and any such third party will not constitute an alliance or partnership and that neither the Service Provider nor the third party will be required to perform quality checks on the work of the other party, except where the third party is appointed for purposes contemplated in **Clause 7.1.8** above.
4. **SECURITY VETTING OF SERVICE PROVIDER’S RESOURCES**
   1. SARS may, subject to Applicable Law, at any time, prior to or during the implementation of an awarded RFX, in terms of the SARS Policies and Procedures, request that the Service Provider, at its own costs–
      1. send any or all of the Service Provider’s Resources for security vetting with a competent service provider and provide SARS with security clearance certificates; and
      2. provide a personal background screening report from a reputable screening agency on personal status such as but not limited to the following:
5. citizenship status report;
6. criminal activity report; and
7. credit worthiness report,

of any or all of the Service Provider’s Resources.

* 1. SARS may also, at its sole and absolute discretion, at any time prior to or during implementation of an RFX, perform a security check (vetting) or any personal background screening on any or all of the Service Provider’s Resources.
  2. Where SARS establishes the Service Provider’s Resources to be a security risk, SARS will inform the Service Provider accordingly and the Service Provider shall replace such Service Provider’s Resources with another one of equal or better qualification(s), skills and experience.
  3. The provisions of this Clause will not exonerate the Service Provider from compliance with the provisions of **Clause 6.5.3** above, as well as **Clause 2.2.2** of the Personal Information Processing Addendum.

1. **CONFLICT OF INTERESTS**
   1. 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.
   2. The Service Provider or the Service Provider’s Resources may not participate in any work or decision where such work or decision affects its, or the interests of the Service Provider’s Resources or any entity in which the Service Provider or the Service Provider’s Resources holds any direct or indirect interest.
   3. The Service Provider must comply with and ensure that the Service Provider’s Resources comply with Applicable Law and SARS Policies and Procedures in so far as issues related to conflict of interests are concerned.
   4. SARS may, from time to time, on an *ad hoc* basis, request the Service Provider or any member of the Service Provider’s Resources to declare any interest they may have in a particular matter.
2. **NON-SOLICITATION**
   1. Neither Party may, either during the term of this Agreement and for twelve (12) months after termination for whatever reason, without the prior written consent of the other Party, either directly or indirectly, solicit or attempt to solicit, any Person employed by a Party: Provided that, either Party may employ any Person employed by a Party, where the Person employed responded to a publicly accessible advertisement or similar online publicity without being directly solicited by the other Party.
3. **CONFIDENTIALITY**
   1. Neither Party may, both during the term of this Agreement and after its expiration, disclose any Confidential Information to any third party without the prior written consent of the other. Any request for the disclosure of SARS’ Confidential information will be subject to Applicable Law.
   2. The Service Provider must protect the interests of SARS and its Confidential Information by-
      1. making available such Confidential Information only to those actively involved in the execution of its obligations under this Agreement and then only on a “need to know” basis;
      2. putting in place information security practices and procedures reasonably acceptable to SARS to impress upon the Service Provider’s Resources or other personnel who need to be given access to Confidential Information, the secret and confidential nature thereof;
      3. not requiring or expecting that the Service Provider’s Resources disclose or divulge SARS’ Confidential Information to the Service Provider or any other Person, whether employed, affiliated or associated with the Service Provider or not.
      4. not using any Confidential Information of SARS for unlawful or improper purposes, or disclosing directly or indirectly any Confidential Information of SARS to third parties, whether during the subsistence of this Agreement or thereafter; and
      5. ensuring that all Confidential Information of SARS which has or will come into the possession of the Service Provider and the Service Provider’s Resources, will at all times remain the sole and absolute property of SARS.
   3. In the event the Service Provider or the Service Provider’s Resources are served with a request, demand or court papers which seek the disclosure of Confidential Information of SARS, the Service Provider shall, without disclosing such Confidential Information, forthwith and no later than twenty-four (24) hours from the time of receipt of such request, demand or court papers, transmit all such document(s) served on it to the SARS Designated Representative, whereupon SARS will respond as necessary.
   4. The Service Provider or the Service Provider’s Resources shall not remove from SARS’ premises any Confidential Information without first obtaining the written consent of SARS.
   5. Upon completion of an RFX, the Service Provider’s Resources must immediately return to the SARS Designated Representative all Confidential Information, Personal Information, documents, material, information, or data obtained as a result of executing an RFX.
   6. The Service Provider and the Service Provider’s Resources may not disclose / share any of SARS’ Confidential Information with any Person, including affiliates of the Service Provider or the Service Provider’s Resources, outside the borders of South Africa, unless it obtains prior, written consent from SARS, which consent will, if granted (at the sole discretion of SARS), be subject to section 72 of POPIA. In this regard and in the event the written consent is obtained, the Service Provider fully indemnifies SARS and its employees against all and any third party damages, liability claims, Losses or the like occasioned by or as a result of i) the Service Provider or the Service Provider’s Resources exchanging, sharing or having exchanged or shared SARS’ Confidential Information; ii) the Service Provider failing to comply with POPIA in its exchange / sharing of SARS’ Confidential Information; or iii) breach by the recipient of the information of POPIA or POPIA equivalent laws.
   7. The Service Provider fully indemnifies SARS and its employees against all and any third party damages, liability claims, Losses or the like which may be occasioned by or as a result of any failure by the Service Provider and/or the Service Provider’s Resources to comply with this Clause.

* 1. The provisions of this Clause shall survive the termination or cancellation of this Agreement for any reason whatsoever.

1. **INTELLECTUAL PROPERTY RIGHTS**
   1. The Parties will each retain ownership of their pre-existing Intellectual Property Rights.
   2. Subject to pre-existing Intellectual Property Rights of the Service Provider and/or any third party, SARS shall 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 Services Agreement (“**Developed Intellectual Property**”).
   3. The Service Provider 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 Service Provider.
   4. The Service Provider 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.
   5. The Service Provider 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.
   6. The Service Provider waives all moral rights in the Developed Intellectual Property to which the Service Provider and/or the Service Provider’s Resources 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 Service Provider or those of the Service Provider’s Resources.
   7. The Service Provider 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 Services Agreement.
2. **BREACH**
   1. Subject to **Clause 29** below, if a Party (the “Defaulting Party”) is in default or breach of any term of this Agreement and that Defaulting Party fails to remedy such default or breach within seven (7) Business Days or such shorter period as the prevailing circumstances may necessitate due to the nature of the Services, after receipt of a written notice given by the other Party (the “Aggrieved Party”) calling upon the Defaulting Party to remedy such default or breach, then the Aggrieved Party may, without prejudice to any other rights which it may have in terms hereof or at law-
      1. claim specific performance;
      2. cancel this Agreement and claim damages from the Defaulting Party, such cancellation to be effective immediately on receipt by the Defaulting Party of a written notice to that effect; or
      3. claim any money due and payable in terms of this Agreement and claim damages from the Defaulting Party.
   2. The remedies set out in this Clause shall not be construed to be exhaustive of any other remedies available to the Parties.
   3. Notwithstanding the implementation of any penalty contemplated in this Agreement, SARS reserves the right and without derogation from any other remedies it may have in law, to-
      1. terminate this Agreement for breach;
      2. terminate an RFX with immediate effect;
      3. reallocate an RFX to another Panellist. In such an event, the Service Provider shall be obliged, and for its own account, to assist with the seamless transition of the RFX to the incoming Panellist; or
      4. invoke step in rights contemplated in this Agreement.
   4. Cancellation or reallocation of an RFX, as contemplated in **Clause 22.3** above, shall be without any liability to SARS except for any outstanding payment for Services already rendered by the Service Provider, less any deductible penalty.
3. **DISPUTE RESOLUTION**

* 1. In the event of any dispute arising out of or in connection with this Agreement, the Parties shall try to resolve the dispute by negotiation. This entails that the one Party invites the other in writing to a meeting and attempts to resolve the dispute within seven (7) days from date of the written invitation.
  2. If the dispute has not been resolved by such negotiation as contemplated above, or in **Clause 10**,the Parties shall submit the dispute to the Arbitration Foundation of Southern Africa (“AFSA”) administered mediation, failing which the dispute shall be determined as below.
  3. Save in respect of those provisions of this Agreement which provide for their own remedies which would be incompatible with arbitration, any dispute arising from, or in connection with this Agreement and not resolved as contemplated above will finally be resolved by arbitration in accordance with the Rules of the AFSA or its successor, by an arbitrator or arbitrators appointed by AFSA.
  4. Neither Party shall be entitled to withhold performance of any of their obligations in terms of this Agreement pending the settlement of, or decision in, any dispute arising between the Parties and each Party shall, in such circumstances continue to comply with their obligations in terms of this Agreement: Provided that, subject to **Clause 10.1** SARS shall not pay any invoice in respect of which there is a pending dispute.
  5. The provisions of this Clause shall not preclude any of the Parties from accessing and obtaining any interim relief on an urgent basis or other conservatory relief from a court of competent jurisdiction.
  6. This Clause is severable from the rest of the provisions of this Agreement so that it will operate and continue to operate notwithstanding any actual or alleged voidness, voidability, unenforceability, termination, cancellation, expiry or accepted repudiation of this Agreement.

1. **RISK OF LOSS AND RETURN OF SARS EQUIPMENT**
   1. The Service Provider and the Service Provider’s Resources are responsible for the safety and security of –

24.1.1. SARS equipment allocated by SARS for use by the Service Provider’s Resources as contemplated in **Clause 7.1.5** above; and

2.4.1.2. any asset or property brought by them onto SARS’ premises or any site where any work in relation to this Agreement or an RFX is executed. SARS or SARS employees will not carry any risk in relation to such assets or property, and the Service Provider and the Service Provider’s Resources will be responsible for any loss, damage, or destruction thereto.

* 1. The Service Provider’s Resources must, on the last working day of the execution of an RFX, hand over to the SARS Designated Representative equipment contemplated in **Clause 7.1.5** above.

1. **DATA PROTECTION AND NON-DISCLOSURE AGREEMENTS** 
   1. The Service Provider may, where awarded an RFX, be required by SARS to enter into an RFX specific data protection or non-disclosure agreement with SARS, depending on the nature of the Services envisaged in the RFX. Where such is required, SARS will, at the time of issuing the relevant RFX, indicate in the RFX that the successful Panellist needs to enter into a data protection or non-disclosure agreement with SARS. Such data protection or non-disclosure agreement must, where applicable, be signed by the Authorised Signatories, and will be limited to the RFX and be subject to this Agreement.
2. **INSURANCE**
   1. The Service Provider shall have and maintain in force adequate insurance cover consistent with acceptable and prudent business practices and acceptable to SARS, which shall include, without limitation, professional indemnity insurance cover; extending cover to both the Service Provider and the Service Provider’s Resources against all actions, suits, claims or other expenses arising in connection with damages or Losses for which it may be liable in terms of this Agreement or an RFX.
   2. The Service Provider shall, on the date of commencement of the execution of an awarded RFX, provide SARS with certificates of insurance, evidencing that the insurance covers and policy endorsements required under this Agreement are maintained in force, and provide evidence of renewal of such insurance at least three (3) Business Days prior to expiration thereof.
   3. In the case of loss, damage or other event that requires notice or other action under the terms of any insurance coverage indicated herein, the Service Provider shall be solely responsible to take such action. The Service Provider shall provide SARS with contemporaneous notice and with such other information as SARS may request regarding the event.
   4. Without limiting the generality of SARS’ rights and remedies in this Agreement, in the event of a failure by the Service Provider to take out or maintain any insurance required hereunder, or to provide evidence of renewal within the period indicated herein, SARS may purchase the requisite insurance and deduct or offset the costs thereof from any monies due to the Service Provider by SARS under this Agreement.
3. **INDEMNITY BY THE SERVICE PROVIDER**

* 1. The Service Provider hereby indemnifies, holds harmless and agrees to defend SARS and its officers, employees, agents, successors in title and assigns, against all claims or Losses arising from or in connection with, any of the following-
     1. third party claims attributable to any breach of the provisions of this Agreement by the Service Provider;
     2. third party claims attributable to theft, fraud or other unlawful activity or any negligent, wilful or fraudulent conduct by the Service Provider or the Service Provider’s Resources and claims attributable to errors and/or omissions;
     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 Service Provider or the Service Provider’s Resources; and
     4. third party claims arising from damage to property owned or leased by SARS or belonging to a third party caused by the acts or omissions of the Service Provider or the Service Provider’s Resources.
     5. charges which may be brought by any Regulatory Authority against SARS as a result of non-compliance with Applicable Law by the Service Provider and the Service Provider’s Resources.
  2. The Service Provider 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 Service Provider’s Resources or their estates associated with performance of the Service Provider’s obligations under this Agreement and holds SARS harmless against any such claims relating to but not limited to any matter arising out of this Agreement.

1. **FORCE MAJEURE**
   1. In the event of any circumstance arising or action taken beyond the reasonable control of a Party or the Parties hereto, such as but not limited to war, rebellion, riot, civil commotion, lockout, fire, accident, operation of law, Applicable Law, epidemic, pandemic or any other circumstance preventing the Parties or any of them from the performance of any obligation hereunder (any such event hereinafter called “*force majeure* event”) then the Party affected by such *force majeure* event shall, subject to **Clauses 28.2** and **28.3** below, be relieved of its obligations herein during the period that such *force majeure* subsists.
   2. Should a *force majeure* event arise, the affected Party shall within five (5) days of the commencement of the event notify the other Party of the event, giving sufficient details thereof, including details of how the event has impacted the affected Party’s ability to perform in terms of the Agreement, as well as the estimated duration of the event or disturbing circumstances.
   3. The affected Party’s relief is only to the extent so prevented and to the extent that the affected Party is not the cause of the *force majeure* event. Such Party shall not be liable for any delay or failure in the performance of any obligations hereunder or loss or damage which the other Party may suffer due to or resulting from the *force majeure* event.
   4. The affected Party shall use Commercially Reasonable Efforts to remove the disturbance with the least possible delay so that its obligations can be fulfilled as soon as reasonably possible, in the manner provided for in this Agreement.
   5. SARS shall be entitled to use the services of other parties during *force majeure* events declared by the Service Provider.
2. **TERMINATION**

* 1. **Termination for cause by SARS**

* + 1. SARS may, by giving notice of immediate termination to the Service Provider, terminate this Agreement immediately as of a date set out in the said notice of termination, in the event that the Service Provider or any of the Service Provider’s Resources –

* + - 1. fails to, at any time during the subsistance of this Agreement or execution of an RFX, disclose and / or manage a conflict of interest as envisaged in this Agreement, SARS Policies and Procedures or Applicable Law;
      2. breaches the confidentiality provisions of this Agreement or the SARS Oath / Declaration of Secrecy;
      3. breaches the Personal Information Processing Addendum;
      4. has committed any act or omission which, in the reasonable opinion of SARS, could either bring SARS into disrepute, damage its reputation or negatively impact taxpayer and public confidence in SARS;
      5. is or are found guilty of an offence in terms of Applicable Law;
      6. commits or participates in any unlawful, dishonest or unethical act or conduct in executing the Services;
      7. commits an act of professional or other misconduct as may be contemplated in Applicable Law and/or SARS Policies and Procedures; or
      8. commits an act of insolvency as defined in the Insolvency Act, 1936 (Act No. 24 of 1936) or is placed under voluntary or compulsory liquidation (whether provisional or final) or business rescue proceedings are commenced against the Service Provider.
  1. **Termination Upon Sale, Acquisition, Merger or Change of Control**
     1. In the event of a sale, acquisition, merger, or other change of control of the Service Provider (a “Change Event”) where such Change Event is achieved, directly or indirectly, in a single transaction or series of related transactions, or in the event of a sale of all or substantially all of the assets of the Service Provider in a single or series of related transactions, then the Service Provider shall notify SARS of such Change Event within ten (10) Business Days after the Change Event is achieved.
     2. No sale, acquisition, merger or other change of control shall be effective against and legally binding on SARS if the Service Provider failed to notify SARS, as required by **Clause 29.2.1** above.
     3. SARS may terminate this Agreement, at any time after being notified by the Service Provider of the Change Event, by giving the Service Provider an immediate thirty (30) days’ written notice designating a date upon which such termination shall become effective.

* + 1. In the event that the Service Provider fails to notify SARS, as required by **Clause 29.2.1** above, then SARS may upon discovery of the Change Event terminate the Agreement by giving the Service Provider thirty (30) days’ written notice and designating a date upon which such termination shall be effective.
    2. “Control” in terms of this Clause shall mean, with regard to any entity, the right or power to dictate the management of and otherwise control such entity by any of the following-
       1. holding directly or indirectly the majority of the issued share capital or stock (or other ownership interest if not a company) of such entity ordinarily having voting rights;
       2. controlling the majority of the voting rights in such entity; or
       3. having the right to appoint or remove directors holding a majority of the voting rights at meetings of the board of directors of such entity.
  1. SARS shall have no liability to the Service Provider with respect to a termination under this **Clause29**, except for amounts actually due and payable in respect of the completion of any matters pertaining to an RFX.
  2. Any termination of this Agreement pursuant to the provisions of this Clause shall be without prejudice to any prior claim, which either Party may have.

1. **STEP IN RIGHTS**
   1. In addition to any other rights and remedies that it may have in terms of this Agreement or otherwise, including the right to terminate this Agreement, SARS may in its sole discretion elect to step in and take over the execution of an RFX immediately upon SARS’ identification or the Service Provider's notification to SARS of the occurrence of any adverse event which SARS considers, in its reasonable opinion, to be an event which may affect the execution of an RFX or the Services.
   2. For the purposes of this Clause, SARS may (at its option), either itself or by the procurement of an alternative service provider or Panellist, take over the provision of the Services in terms of the particular RFX, to ensure that the objectives of an RFX and this Agreement are timeously and successfully achieved. The Service Provider must, upon the request of SARS, fully co-operate with and assist SARS during any take-over of an RFX.
   3. To the extent that SARS exercises its right in terms of this **Clause 30**, the Service Provider shall not be entitled to any fees and/or payment during the period for which SARS, another Panellist or service provider assumes the Services. SARS shall not, under any circumstances, by virtue of any assumption, be obliged, deemed or required to take over or assume responsibility for the conduct of the Service Provider's business operations.
2. **ADDRESSES**
   1. Each Party chooses the addresses set out below its name as its address to which all notices and other communications must be delivered for the purposes of this Agreement and its *domicilium citandi et executandi (“domicilium”)* at which all documents in legal proceedings in connection with this Agreement must be served.
   2. SARS’ physical address for ***service of notices and legal processes*** is as indicated in **Clause 2.2.21**.
   3. The Service Provider’s physical address for ***service of notices and legal processes*** is as indicated in **Annexure A**.
   4. SARS’ email address for communications, and/or correspondences in connection with the performance of the Services: [rft-professionalservices@sars.gov.za](mailto:rft-professionalservices@sars.gov.za) and carbon copy ….
   5. The Service Provider’s email address for communications, and/or correspondences in connection with the performance of the Services is set out in **Annexure A**.
   6. Any notice or communication required or permitted to be given to a Party pursuant to the provisions of this Agreement shall be valid and effective only if in writing and sent to a Party’s chosen address of *domicilium*, provided that documents in legal proceedings in connection with this Agreement may only be served at a Party’s physical address.
   7. Any Party may by written notice to the other Party, change its chosen address to another address, provided that-
      1. the change shall become effective on the tenth (10th) Business Day after the receipt or deemed receipt of the notice by the addressee; and
      2. any change in a Party’s *domicilium* shall only be to an address in South Africa, which is not a post office box*.*
   8. Any notice to a Party delivered by hand at a Party’s chosen address shall be deemed to have been received on the day of delivery, unless the contrary is proved.
   9. The Parties record that whilst they may correspond by email for operational reasons, no formal notice required in terms of this Agreement, nor any amendment or variation to this Agreement may be given or concluded via email.
3. **TAX COMPLIANCE**
   1. The Service Provider represents and warrants, that as of the Commencement Date, it and the Service Provider’s Resources are and will remain compliant for the duration of this Agreement with all Applicable Law relating to taxation in the Republic of South Africa.
4. **GENERAL**
5. 1. **Advertising and Marketing**

Except in so far as herein expressly provided, the Service Provider shall not make or issue any formal or informal announcement (with the exception of Stock Exchange announcements), advertisement, or statement to the media in connection with this Agreement or otherwise disclose the existence of this Agreement or the subject matter thereof to any other Person without the prior written consent of SARS.

* 1. **Authorised Signatories**

This Agreement shall not be valid unless signed by all Authorised Signatories.

* 1. **Costs**

Each Party shall bear and pay its own costs in respect of the negotiation, preparation and finalisation of this Agreement.

* 1. **Counterparts**

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same Agreement as at the date of signature of the Party last signing one of the counterparts. The Parties undertake to take whatever steps may be necessary to ensure that each counterpart is duly signed by each of them without delay.

* 1. **Covenant of Good Faith**

Each Party agrees that, in its respective dealings with the other Party under or in connection with this Agreement, it shall act in good faith.

* 1. **Governing Law and Jurisdiction**
     1. This Agreement shall be governed by and construed in accordance with the laws of the Republic of South Africa and all disputes, actions and other matters relating thereto will be determined in accordance with such law.
     2. The Service Provider hereby consents to the jurisdiction of the High Court of the Republic of South Africa (Gauteng Division, Pretoria) in regard to all matters arising from this Agreement.
  2. **No Cession or Assignment Without Consent**

Subject to Applicable Law, neither Party may assign, cede, subcontract, delegate, or in any other manner transfer any benefit, rights and/or obligations arising from this Agreement, without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

* 1. **No Withholding of Consents**

Where agreement, approval, acceptance, consent, or similar action by either Party is required under this Agreement, such action shall not be unreasonably delayed or withheld. An approval, acceptance, consent or similar action by a Party under this Agreement shall not relieve the other Party from the responsibility of complying with the requirements of this Agreement, nor shall it be construed as a waiver of any rights under this Agreement.

* 1. **Severability**

If any Clause or provision of this Agreement is found to be invalid, illegal or unenforceable in any way, such Clause or provision shall be deemed to be separate and severable from the remaining provisions of this Agreement, and the validity and enforceability of such remaining provisions shall not be affected. If, however, any invalid term is capable of amendment to render it valid, the Parties agree to negotiate in good faith an amendment to remove the invalidity.

* 1. **Waiver**

No change, waiver or discharge from the terms and conditions of this Agreement shall be valid unless in writing and signed by the Authorised Signatories, and any such change, waiver or discharge will be effective only in that specific instance and for the purpose given. No failure or delay on the part of either Party in exercising any right, power, or privilege under this Agreement will operate as a waiver thereof, nor will any single or partial exercise of any right, power, or privilege preclude any other or further exercise thereof, or the exercise of any other right, power, or privilege.

* 1. **Whole Agreement and Amendment**

This Agreement constitutes the whole of the Agreement between the Parties relating to the subject matter hereof and no amendment, alteration, addition, variation or consensual cancellation will be of any force or effect unless reduced to writing and signed by the Authorised Signatories. Any document executed by the Parties purporting to amend, substitute or revoke this Agreement or any part hereof, shall be titled an "Addendum" to this Agreement and accordingly annexed hereto.

**SIGNED FOR AND ON BEHALF OF SARS**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**FULL NAMES:** **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**DESIGNATION: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**PLACE:**

**DATE:**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**FULL NAMES:** **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**DESIGNATION: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**PLACE:**

**DATE:**

**SIGNED FOR THE SERVICE PROVIDER**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**FULL NAMES: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**CAPACITY: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**PLACE:**

**DATE:**