**SERVICES** **AGREEMENT FOR THE APPOINTment OF** **A QUALIFIED SERVICE PROVIDER FOR THE PROVISION OF SARS NATIONAL AUCTIONEERING SERVICES**

Between

**THE SOUTH AFRICAN REVENUE SERVICE**, an organ of state within the public administration but outside the public service established in terms of Section 2 of the South African Revenue Service Act,1997 (Act No. 34 of 1997)

**(“SARS”)**

and

incorporated in accordance with the Laws of South Africa with registration number ….

**(“The Service Provider”)**

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1. **INTRODUCTION**

* 1. SARS issued a Request for Proposals0022/2024 (the RFP) for the provision of SARS national auctioneering services for a period of five (5) years as more fully described therein.
  2. The Service Provider submitted a proposal in response to the RFP(“Proposal”).
  3. SARS accepted the Proposal and appointed the Service Provider to provide the Services.
  4. The Service Provider has accepted the appointment, and the Parties herein record the terms and conditions of their agreement.

1. **DEFINITIONS**

## The head notes to the clauses of this Agreement are for reference purposes only and shall in no way govern or affect the interpretation of nor modify, nor amplify the terms of this Agreement nor any clause hereof.

## Unless inconsistent with the context, the words and expressions set forth below shall bear the following meanings, and similar expressions shall bear corresponding meanings:

## **“Agreement”** means this document, which is the substantive agreement between the Parties, the RFP, the Terms and Conditions contemplated in **clause 2.2.28** below, as well as all other Annexures hereto;

## “**Applicable Law**” means any of the following to the extent applicable to the Service Provider and where applicable, to SARS or the Services-

* + - 1. Any statute, regulation, by-law, ordinance or subordinate legislation;
      2. The common law;
      3. Any binding court order, judgment or decree;
      4. Any applicable industry code of conduct, policy or standard enforceable by law; or
      5. Any direction, policy or order that is given by a Regulatory Authority;

## **“Auction”** means the sale of Goods to the highest bidder on an online platform or at a venue appointed by SARS in accordance with the Terms and Conditions;

## **“Auctioneer’s Commission”** means the VAT inclusive fee payable by the Successful Bidder to the Service Provider over and above the Knock Down Price as stipulated in the RFP, which amount must be collected by the Service Provider from the Successful Bidder;

## **“Business Day”** means any day other than a Saturday, Sunday or public holiday in South Africa;

## **“Commencement Date”** means **(TO BE ADDED)**;

## “**Confidential Information**” means Personal Information defined as such in terms of POPIA; 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 by direct communication or observation by the receiving party. It includes SARS Confidential Information and Taxpayer Information as defined in Chapter 6 of 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; and
3. 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;

## **“CPA”** means the Consumer Protection Act 2008 (Act No. 68 of 2008);

## 

## **Estimated Income”** means the estimated Gross Proceeds from the Auction;

## **“Goods”** means the goods provided by SARS, to be disposed of through an Auction, by the Service Provider;

## **“Gross Proceeds”** means the cumulative, VAT inclusive sum of the Knock Down Price of all sales concluded at an Auction;

## **“Knock-Down Price”** means the amount at which an item is sold to a Successful Bidder at an Auction and excludes the Auctioneer’s Commission;

## **“Parties”** means the Service Provider and SARS and “Party” shall, as the context requires, be a reference to any one of them;

## **“Performance Standards**” mean the minimum standards prescribed by SARS, that the Service Provider must adhere to when rendering the Services;

## **“POPIA”** means the Protection of Personal Information Act 2013 (Act No.4 of 2013);

* + 1. **“POPIA Processing Agreement”** means **Annexure …** hereto, which represents the written agreement between Responsible Party and Operator contemplated in section 21 of POPIA;

## **“Registration”** means the process whereby a prospective bidder is registered as a bidder for an Auction;

## **“Registration Fee”** means an amount payable by the prospective bidder to the Service Provider upon Registration, as determined by SARS;

* + 1. “**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;

## **“RFP”** means, subject to any contrary indication, a reference to SARS’ invitation to prospective bidders to tender for the provision of national auctioneering services as specified in RFP 22/2024 and all annexures attached thereto, which is incorporated herein by reference thereto;

## **“Sales Report”** means a statement of all sales at an Auction indicating the names and addresses of all Successful Bidders, the Knock Down Price for all Goods, and the Gross Proceeds of the Auction;

## 

## **“SARS”** means the **South African Revenue Service** established by the South African Revenue Service Act, 1997 (Act No. 34 of 1997), with its Head Office at Lehae La SARS, 299 Bronkhorst Street, Nieuw Muckleneuk, Pretoria;

* + 1. **“Services”** means provision by the Service Provider to SARS of national auctioneering services as more fully outlined in the RFP and contemplated in this Agreement, and includes 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;

## **“Service Provider”** …incorporated in accordance with the Laws of South Africa, with registered address at …, and with registration number …;

## **“Special Conditions”** means any additional, or alternative conditions, not contained in the Terms and Conditions, as directed by SARS from time to time;

## **“Successful Bidder”** is the person in whose favour a bid was awarded at an Auction;

## **“Terms and Conditions”** means the terms and conditions upon which the Service Provider will accept the Goods for sale, as contemplated in the CPA;

## **“Termination Date”** means **(TO BE ADDED) 2029**; and

## 

## **“VAT”** shall mean Value-Added Tax as levied in accordance with the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991).

## Any reference in this Agreement to:

### a **“clause”** shall, subject to any contrary indication, be construed as a reference to a clause of this Agreement;

### an **“annexure”** shall, subject to any contrary indication, be construed as a reference to an annexure of this Agreement; and

### a **“person”** shall be construed as a reference to any person, firm, company, corporation, government, state or agency of a state or any association or partnership (whether or not having separate legal personality) of two or more of the foregoing.

## Unless inconsistent with the context or save where the contrary is expressly indicated:

### if any provision in a definition is a substantive provision conferring rights or imposing obligations on a Party, notwithstanding that it appears only in an annexure, effect shall be given to it as if it were a substantive provision of this Agreement;

### when any number of days is prescribed in this Agreement, the number of days shall be reckoned exclusive of the first and inclusive of the last day unless the last day falls on a day which is not a Business Day, in which case the last day shall be the next Business Day;

### 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;

### any reference in this Agreement to an enactment is to that enactment as at the signature date of this Agreement and as amended or re-enacted from time to time;

### any reference 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 it may have been, or may from time to time be, amended, varied, notated or supplemented;

### no provision of this Agreement constitutes a stipulation for the benefit of any person who is not a party to this Agreement;

### references to day(s), month(s) or year(s) shall be construed as calendar day(s), month(s) or year(s); and

### reference to a Party includes that Party’s successors-in-title and permitted assigns.

## Unless inconsistent with the context, an expression which denotes any one gender includes the other genders and the singular includes the plural and *vice versa*.

## The annexures to this Agreement form an integral part hereof and words and expressions defined in this Agreement shall bear, unless the context otherwise requires, the same meaning in such annexures. To the extent that there is any conflict between the annexures and the provisions of this Agreement, the provisions of this Agreement shall prevail.

## Where any term is defined within the context of any particular clause in this Agreement, the term so defined, unless it is clear from the clause in question that the term so defined has limited application to the relevant clause, shall bear the same meaning as ascribed to it for all purposes in terms of this Agreement, notwithstanding that that term has not been defined in this clause.

## The expiration or termination of this Agreement shall not affect the provisions of this Agreement which operate after any such expiration or termination or which of necessity must continue to have effect after such expiration or termination, notwithstanding that the clauses themselves do not expressly provide for this.

## This Agreement shall be binding on and enforceable by the estates, heirs, 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.

## Where figures are referred to in numerals and in words, if there is any conflict between the two, the words shall prevail.

1. **APPOINTMENT**

## SARS has appointed the Service Provider on a non-exclusive basis, to provide the Services *on an ad hoc basis*, as and when required by SARS.

* 1. The Parties acknowledge that the nature of the Services is highly regulated and that the Service Provider undertakes to, in rendering the Services, ensure that it complies with the requirements of this Agreement, Regulatory Authorities and Applicable Law. SARS therefore relies on the Service Provider to monitor and ensure compliance with Applicable Law, and the requirements of Regulatory Authorities.

1. **COMMENCEMENT AND DURATION**

## Notwithstanding the date of signature, this Agreement commences on the Commencement Date, and shall continue until the Termination Date, unless terminated earlier in terms of other applicable provisions of this Agreement.

1. **GOVERNANCE**

## The Parties shall each appoint a person as the contact person in respect of the management of this Agreement.

1. **SERVICE PROVIDER’S OBLIGATIONS**

## The Service Provider undertakes to –

## perform all such duties and exercise all such functions as required by Applicable Law and as may be necessary or desirable to give effect to the provisions of this Agreement; and

## provide the Services in terms of this Agreement.

## As contemplated in the Business Requirement Specifications component of the RFP, the Service Provider must lodge a ten per cent (10 %) guarantee / surety against the Estimated Income two (2) weeks prior to each auction date.

## The Service Provider undertakes to maintain membership with the …. association of auction practitioners for the duration of this Agreement.

1. **NO WARRANTIES OR REPRESENTATIONS REGARDING GOODS**

The Service Provider must auction all Goods Voetstoots and may not make or imply any guarantees or warranties of any kind in respect thereof. SARS disclaims any such guarantee or warranty and will not be held responsible for such.

1. **REMUNERATION**

## As remuneration for the Services, the Service Provider shall be entitled to charge an Auctioneer’s Commission of …**percent (…%)** of the knock down price in respect of physical live auctions and … **percent (…%)** of the knock down price for online auctions.

## 

## Apart from the costs and Commission indicated in the RFP, SARS shall not be liable for any further commissions or other charges not specifically provided for in the RFP.

8.3 In the event there are transfer or other costs payable on specific Goods sold to facilitate transfer or Regulatory Compliance, the Service Provider must collect such from the Successful Bidder.

1. **INDEMNITY BY THE SERVICE PROVIDER**

## The Service Provider shall indemnify, hold harmless and agree to defend SARS and its officers, employees, agents, successors-in-title, and assigns, from any and all losses arising from, or in connection with, any of the following-

## Third party claims attributable to any breach of the provisions of this Agreement by the Service Provider;

## Third party claims attributable to theft, fraud or other unlawful activity or any negligent, wilful or fraudulent conduct by the Service Provider or its employees and claims attributable to errors and/or omissions;

## Third party claims arising from or related to the death or bodily injury of any SARS agent, employee, business invitee, or business visitor or other person on SARS’s premises caused by the negligent acts or omissions of the Service Provider or its employees; and

## Third party claims arising from damage to property owned or leased by SARS or a third party caused by the Service Provider or its employees’ negligence or misconduct.

1. **COMPLIANCE WITH LEGISLATION**
   1. The Service Provider warrants that it shall comply with all Applicable Law.
   2. To this extent, the Service Provider indemnifies and holds SARS and its employees harmless against all claims, loss, damage and/or penalties that SARS may suffer as a result of the Service Provider’s non-compliance with Applicable Law.
   3. The Service Provider must comply with the POPIA Processing Agreement.
2. **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, flood, storm or other inclement weather conditions, 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 11.2** and **11.3** herein, be relieved of its obligations hereunder during the period that such *force majeure* subsists.
   2. Should a *force majeure* event arise, the affected Party shall, within three (3) 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 this Agreement, as well as the estimated duration of the event or disturbing circumstances: Provided that subject to Applicable Law and/or the terms and conditions in the Annexures hereto, where such *Force Majeure* Event constitues inclement weather conditions which commences or are discovered on the day of or during an auction, notice of the *force majeure* event contemplated in this clause 11.2 shall be dispensed with.
   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 the subsistence of force majeure events declared by the Service Provider.
   6. It is expressly recorded that –
      1. failure to comply with Applicable Law shall not constitute a *Force Majeure* Event; and
      2. the provisions of this clause 11 are subject to Applicable Law.
3. **CONFIDENTIALITY**

## The Service Provider shall not, during the term of this Agreement and after its expiration, disclose any Confidential Information relating to the Services, this Agreement or SARS’ business or operations to any third party without the prior written consent of SARS.

## The Service Provider shall ensure that its employees involved with the rendering of the Services to SARS individually signs the SARS Oath / Affirmation of Secrecy before commencing with execution of this Agreement and submit the original thereof to the SARS contact person.

## The Service Provider must protect the interests of SARS and Confidential Information by-

* + 1. making available such Confidential Information only to those of its personnel who are actively involved in the execution of its obligations under this Agreement (including relevant support staff) and then only on a “need to know” basis;
    2. putting in place internal, reasonable, security procedures to prevent unauthorised disclosure and taking all practical steps to impress upon those personnel who need to be given access to Confidential Information, the secret and confidential nature thereof;
    3. not using any Confidential Information or disclosing directly or indirectly any Confidential Information to third parties, whether during the subsistence of this Agreement or thereafter;
    4. ensuring that all Confidential Information of SARS which has or will come into the possession of the Service Provider and its personnel, will at all times remain the sole and absolute property of SARS; and
    5. ensuring that all the personal information of the SARS employees that the Service Provider becomes privy to relating to the Services, is handled with utmost privacy and confidentiality.
  1. Where the Service Provider is threatened with legal action which necessitates disclosure of confidential information of SARS, it shall give SARS written notice of such legal action within two (2) days of receipt of the threatened legal action. The Service Provider shall, together with the notice referred to above, deliver to SARS all documentation received or submitted in connection with the threatened legal action.
  2. The Service Provider may not disclose/share any of SARS’ Confidential Information with any Person, including its affiliates, 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 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.
  3. The Service Provider must comply with the provisions of the POPIA when handling and processing Confidential Information.
  4. 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 to comply with this **clause 12.**

## 

1. **JURISDICTION**
   1. The entire provisions of this Agreement shall be governed by and construed in accordance with the laws of the Republic of South Africa. Furthermore, subject to **Clause 15** below, the Parties hereby irrevocably and unconditionally consent to the non-exclusive jurisdiction of the High Court of the Republic of South Africa (Gauteng Division, Pretoria), in regard to all matters arising from this Agreement.

1. **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 –

*….*

*….*

* 1. Service Provider’s physical address for ***service of notices and legal processes-***

## **….**

…

* 1. SARS’ email address for communications, and/or correspondences in connection with the performance of the Services: …

* 1. The Service Provider’s email address for communications, and/or correspondences in connection with the performance of the Services: …
  2. 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.
  3. Any Party may by written notice to the other Party, change its chosen address to another address, provided that-

1. * 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 or a *poste restante.*
2. **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, 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 in 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 AFSA or its successor, by an arbitrator or arbitrators appointed by AFSA.
  4. Neither Party shall be precluded from obtaining interim relief on an urgent basis or other conservatory relief from a court of competent jurisdiction pending the decision of the arbitrator.
  5. This Clause will be 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.
  6. 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.

1. **BREACH**
   1. If a Party (the “Defaulting Party”) is in default or breach of any obligation which arises in terms of this Agreement and that Defaulting Party fails to remedy such default or breach within seven (7) Business Days 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.
2. **TERMINATION FOR CAUSE**
   1. SARS may, by giving notice of immediate termination to the Service Provider, immediately terminate this Agreement or the rendering of the Services in whole or in part, as of a date set out in the notice of termination, in the event that the Service Provider –
      1. breaches the confidentiality provisions of this Agreement or the SARS Oath / Declaration of Secrecy;
      2. breaches Applicable Law;
      3. commits an act of insolvency as defined in the Insolvency Act, 1936 (Act No. 24 of 1936) or is placed under provisional liquidation or under business rescue proceedings or is finally liquidated.
      4. commits an act of professional misconduct or professional or technical incompetence, which is substantial and serious;
      5. breaches the Personal Information Processing Agreement
      6. commits or participates in any unlawful, dishonest or unethical act in performing its obligations under this Agreement; or
      7. has commited any act or omission which, in the reasonable opinion of SARS, may either bring SARS into disrepute, damage its reputation or negatively impact taxpayer and public confidence in SARS.
   2. SARS shall have no liability to the Service Provider with respect to a termination under this Clause.
3. **TAX COMPLIANCE**
   1. The Service Provider undertakes to remain compliant with all Applicable Law relating to taxation throughout the term of this Agreement.
4. **AUDITS**

* 1. The Service Provider shall for the duration of this Agreement and for a period of five (5) years after termination, maintain a complete audit trail of the Services performed under this Agreement, sufficient to permit a complete audit thereof. The Service Provider shall provide SARS and SARS’ auditors access at 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.
  2. All costs incurred in performing audits under this **Clause 19** 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 will be borne by the Service Provider.

1. **PERFORMANCE STANDARDS**
   1. The Service Provider shall, when rendering Services, comply with the Performance Standards contemplated in this Agreement.
      1. In the event the Service Provider fails to adhere to any Performance Standard due to reasons solely attributable to the Service Provider, SARS may, without prejudice to its other remedies under this Agreement or at law, levy a financial penalty against the Service Provider for the Performance Standard Failure.
         1. SARS may levy penalties for failure by the Service Provider to comply with Performance Standards due to reasons solely attributable to the Service Provider.
         2. The financial penalty will, where applicable, be invoiced and applied against the first advertising costs invoice following the month in which a Performance Standard Failure occurred.
      2. 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.
      3. Notwithstanding any imposition of financial penalties, SARS reserves the right and without derogation from any other remedies it may have in law, to-
         1. terminate this Agreement for breach; or
         2. temporarily step in or and take over the Services either by itself or through a third party until such time as SARS is able to make a permanent alternative for the rendering of services. In such an event, the Service Provider shall be obliged, and for its own account, to assist with the seamless transition of the Services to either SARS or the third party.
2. **LIABILITY**
   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.
3. **GENERAL**
   1. This document contains the entire agreement between the Parties in regard to the subject matter hereof.
   2. No variation, amendment or consensual cancellation of this Agreement or any provision or term hereof, including this **Clause** **22.2**, and no settlement of any disputes arising under this Agreement and no extension of time, waiver or relaxation or suspension of any of the provisions or terms of this Agreement shall be binding or have any force and effect unless reduced to writing and signed by authorised signatories on behalf of the Parties. Any such extension, waiver or relaxation or suspension which is so given or made shall be construed as relating strictly to the matter in respect whereof it was made or given.
   3. No extension of time or waiver or relaxation of any of the provisions or terms of this Agreement shall operate as an estoppel against any Party in respect of its rights under this Agreement.
   4. No failure by any Party to enforce any provision of this Agreement shall constitute a waiver of such provision or affect in any way such Party’s right to require the performance of such provision at any time in the future, nor shall a waiver of a subsequent breach nullify the effectiveness of the provision itself.
   5. No Party shall cede any of its rights or assign/delegate any of its obligations under this Agreement without the prior written consent of the other Party, except that SARS will subject any request for a cession, delegation or assignment to applicable procurement processes.
   6. If any clause or term of this Agreement should be invalid, unenforceable, defective or illegal for any reason whatsoever, the Parties shall negotiate in good faith to replace such clause with a clause which is valid, enforceable and legal but maintaining the essential provisions of that clause to the extent possible, provided that if the Parties should fail to reach agreement on such replacement clause, the remaining terms and provisions of this Agreement shall be deemed to be severable therefrom and shall continue in full force and effect unless such invalidity, unenforceability, defect or illegality goes to the root of this Agreement.
   7. 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.
   8. The rule of construction that the Agreement shall be interpreted against the Party responsible for the drafting of the Agreement shall not apply.

**As representatives for the South African Revenue Service:**

**SIGNED AT PRETORIA**

|  |  |
| --- | --- |
| 1. **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**   **Position:**  **Date of signature:** | 1. **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**   **Position:**  **Date of signature:** |

**As representatives for the Service Provider:**

**SIGNED AT \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ON THIS \_\_\_\_DAY OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_2024.**

|  |
| --- |
| **Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **Full Names and Surname: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **Capacity: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |