

REFERENCE: RFP - 19/2017

REQUEST FOR PROPOSAL

DESCRIPTION:

A SURVEY TO GAUGE PUBLIC OPINION ON TAX
COMPLIANCE

DATE ISSUED: 3 NOVEMBER 2017

CLOSING DATE: 12 DECEMBER 2017, 11H00

TENDER BOX:

570 FEHRSEN STREET
BROOKLYN BRIDGE
GROUND FLOOR, LINTON HOUSE
BROOKLYN, PRETORIA

TABLE OF CONTENT

1	INTRODUCTION	3
2	OVERVIEW OF SARS	3
3	PURPOSE OF THIS REQUEST FOR PROPOSAL (RFP)	4
4	LEGISLATIVE FRAMEWORK OF THE BID	4
5	BRIEFING SESSION	5
6	DURATION OF CONTRACT	5
7	TIMELINE OF THE BID PROCESS	5
8	CONTACT	5
9	SCOPE OF WORK/SPECIFICATION/BUSINESS REQUIREMENTS	6
10	INSTRUCTIONS TO BIDDER(S)	9
11	EVALUATION AND SELECTION CRITERIA	11
12	SPECIAL CONDITIONS OF THIS BID	17
13	SUB - CONTRACTING DOCUMENT	20
12	ANNEXURE A1: DESKTOP TECHNICAL EVALUATION - SCORECARD	22
13	ANNEXURE A2: BIDDER TECHNICAL COMPLIANCE CHECKLIST	23
14	ANNEXURE B - PRICING SCHEDULE	25

1 INTRODUCTION

The South African Revenue Service (SARS) is uniquely placed to contribute to government's plan of action to address socio-economic growth and development, poverty alleviation and job creation. Through the vital role of providing the revenue to fund the full spectrum of initiatives, plans, programmes and strategies of national and provincial government departments, SARS plays a crucial enabling role for government delivery.

2 OVERVIEW OF SARS

Our Mandate

In terms of the South African Revenue Service Act (No. 34 of 1997), SARS is mandated to:

- Collect all revenues due;
- Ensure maximum compliance with tax and customs legislation; and
- Provide a customs service that will maximise revenue collection, protect our borders and Facilitate trade.

Our Vision

SARS is an innovative revenue and customs agency that enhances economic growth and social development, and that supports the country's integration into the global economy in a way that benefits all South Africans.

Our Mission

To optimise revenue yield, to facilitate trade and to enlist new tax contributors by promoting awareness of the obligation to comply with tax and customs laws, and to provide a quality, responsive service to the public.

Our Values

- Integrity
- Fairness
- Respect
- Trust
- Honesty
- Accountability
- Transparency

Our Core Outcomes

- Increased Customs and excise Compliance
- Increased Tax Compliance
- Increased ease and fairness of doing business with SARS
- Increased cost effectiveness and internal efficiencies
- Increased public trust and credibility

3 PURPOSE OF THIS REQUEST FOR PROPOSAL (RFP)

The purpose of this Request for Proposal (RFP) is to solicit proposals from potential Bidder(s) for conducting a survey to gauge public opinion on tax compliance.

The study will seek to establish the following:-

- The drivers of taxpayer compliance from the public perspective through a survey of randomly selected individuals.
- A South African 'attitude to tax compliance' index on the public's attitudes, motivations and behaviour towards tax compliance.
- The impact of the power of authority in driving public opinion towards tax compliance.

This Bid document details and incorporates, as far as possible, the tasks and responsibilities of the potential "Bidder(s)", required by SARS for the provision of survey services to establish public opinion towards tax compliance.

This Bid does not constitute an offer to do business with SARS, but merely serves as an invitation to Bidders to facilitate a requirements-based decision process.

4 LEGISLATIVE FRAMEWORK OF THE BID

4.1 TAX LEGISLATION

When submitting a bid to SARS, bidder(s) must be compliant and remain compliant with all applicable tax legislation for the entire contract term, including but not limited to the Tax Administration Act, 2011 (Act No. 28 of 2011), Income Tax Act, 1962 (Act No. 58 of 1962) and Value-Added Tax Act, 1991 (Act No. 89 of 1991).

4.2 PROCUREMENT LEGISLATION

SARS has a detailed evaluation methodology premised on Treasury Regulation 16A3 promulgated under Section 76 of the Public Finance Management Act, 1999 (Act, No. 1 of 1999), the Preferential Procurement Policy Framework Act 2000 (Act, No.5 of 2000) and the Broad-Based Black Economic Empowerment Act, 2003 (Act, No. 53 of 2003).

4.3 TECHNICAL LEGISLATIONS

Bidder(s) should be especially knowledgeable about all legislation applicable to the services.

5 BRIEFING SESSION

A non-compulsory briefing session will be held at Brooklyn Bridge, Linton House, 570 Fehrsen Street, Brooklyn, Pretoria, on the **9 NOVEMBER 2017 at 14H00**, to clarify the scope and extent of work to be executed.

6 DURATION OF CONTRACT

The successful bidders will be appointed for a period of twelve (12) months. SARS reserves the right to extend the contract by a period of twelve (12) months.

7 TIMELINE OF THE BID PROCESS

The validity period is 180 days after the closing date of the bid.

The project timeframes of this BID are set out below:

Activity	Date Due
Advertisement of the BID in the: - Government Tender Bulletin; and - National Treasury Tender Portal	3 NOVEMBER 2017
Distribution of BID documents on SARS Website	3 NOVEMBER 2017
Non-compulsory Briefing session	9 NOVEMBER 2017 AT 14H00
Questions relating to BID from Bidder(s)	3 NOVEMBER 2017 - 22 NOVEMBER 2017
BID Closing date	12 DECEMBER 2017 AT 11H00
Notice to Bidder(s)	JANUARY 2018/FEBRUARY 2018*

* Subject to change

All times and dates in this BID are South African Standard Time. Any time or date in this BID is subject to change at SARS's sole discretion. The establishment of a time or date in this BID does not create an obligation on the part of SARS to take any action, or create any right in any way for any Bidder to demand that any action be taken on the date established. The Bidder accepts that, if SARS extends the deadline for BID submission (the Closing Date) for any reason, the requirements of this BID otherwise apply equally to the extended deadline.

8 CONTACT

A nominated official of the Bidder(s) can make enquiries in writing, to the specified person, Ms Vuyokazi Ntshinga (Procurement Tender Office) via email tenderoffice@sars.gov.za and cc rft-professionalservices@sars.gov.za. Bidders must reduce all telephonic enquiries to writing and send to the above email addresses.

9 SCOPE OF WORK/SPECIFICATION/BUSINESS REQUIREMENTS

9.1 BACKGROUND

Revenue administrators in the world are realising the importance of identifying factors driving taxpayer compliance. Taxpayer compliance behaviour is influenced by several factors, including amongst others, national and global economy, and legislative framework, physical, administrative, social, demographic and attitudinal environment.

These factors can at times, combine to influence tax compliance and/or compliance behaviour. Some of these extend even beyond the bounds of tax administration and relate to changing social and economic conditions.

Observed global trends show that tax administrations are increasingly monitoring the public opinion and its impact on tax compliance behaviour in order to maintain a sustained balance on the compliance strategy. These additional obligations form part of the context within which SARS operate.

The public opinion survey on tax compliance will provide key input to the formulation of compliance strategy at the same time afford SARS a complementary view on the drivers of tax compliance behaviour. One way of understanding the operating context is through measuring, tracking and monitoring tax compliance through public opinion surveys.

9.2 SCOPE OF SERVICES

The following are SARS requirements for the provision of survey services on tax compliance and the successful Bidder will be required:

- 9.2.1 To survey a representative sample of 2 800 persons (economically active group) who will be randomly selected from demographic variables that include but not limited to age, income categories, education levels, industry type, employment segments, region / province / municipalities;
- 9.2.2 To review and enhance existing survey instruments, in conjunction with SARS, that will be used to collect data for this study;
- 9.2.3 To establish the power of authority in driving compliance by conducting in-depth interviews with thirty (30) influential figures in politics, business, public service, academia and special interest groups;
- 9.2.4 To use the data collected to develop a public opinion index (Attitude to Tax Compliance Index)
- 9.2.5 To hand over to SARS the data collection tool used in the survey. The successful Bidder will be required to transfer knowledge to SARS personnel on how the study was conducted and how the results have been analysed.
- 9.2.6 The project is envisaged to be executed in 2 phases which may run concurrently. SARS estimates the project would be conducted over a period of 6 months or less.

Phase I – General Public Attitudes, Perceptions and Motivations

- Survey questionnaire review and enhancement
- Fieldworkers training
- Sample design
- Sign-off of the project plan and survey questionnaires

- Potentially evaluating scale reliability and validity
- Face to face interviews
- Observations of actual interviews being conducted
- Data cleaning and text analytics
- Pivotal tool design
- Data analysis
- Analysing the survey results (text analytics)
- Index design
- Report writing
- Recommendations

Phase II – Power of Authority

- Review and enhance questionnaire
- Face to face interviews
- Analysing the survey results (text analytics)
- Report submissions
- Recommendations

9.3 BID RESPONSE

The proposals submitted by Bidders must be as comprehensive as possible. Please refer to **Annexure A1 – Technical Scorecard** which clearly outlines how the bids will be evaluated for functionality.

9.3.1. METHODOLOGY / APPROACH

The bidder must:

- Use various methods and technologies to gather information;
- Indicate the relevance of methods used to gather information against other research methods;
- Demonstrate the ability to design a national representative sample frame relevant for the survey;
- Show coverage in terms of various demographics;

9.3.2. ANALYSIS

The bidder should provide in their response:

- The Relevance of analysis techniques used;
- Use secondary value – adding analysis techniques used to process.

9.3.3. DEMONSTRATE THE ABILITY TO DELIVER ON THE PRIMARY OBJECTIVES

The bidder must:

- Understand the drivers of tax compliance from the public perspective;
- Establish the public opinion index (Attitude to tax Compliance Index) on the public's attitudes, motivations and behaviour towards tax and trader compliance;

- Determine the impact of the power of authority in driving public opinion;
- Systematically collect national data on an ongoing (annual) basis on the role of public opinion in driving tax compliance.

9.3.4. RESOURCES AND PROJECT MANAGEMENT

The bidder should provide in their response:

- All the key personnel that will be assigned to the SARS project, including the :
 - Credentials of the project manager assigned to the project;
 - Credentials of project team members;
 - Project team / resources in relation to required implementation plan;
 - Number of days actively involved in the project;
 - High level project plan;
 - Reporting mechanism put in place and frequency (Meetings and specified contact people).

9.3.5 DATA MANAGEMENT AND REPORTING

The bidder should in their response indicate the:

- Format of reports;
- Turn – around times on report requests;
- Availability of raw data of research usable format.

9.3.6. SKILLS TRANSFER PLAN

Bidders must demonstrate their approach to ensure skills and knowledge transfer to SARS team throughout the project.

9.3.7. TESTIMONIAL

Bidder(s) must provide three testimonials from three (3) current/recent clients (not older than 5 years) where survey services similar to SARS requirements have been delivered. The testimonial letters must be on a company letterhead and include the following: company name, contact name, address, phone number, duration of contract, contract value, a brief description of the services rendered and the level of customer satisfaction.

Please note that SARS reserves the right to contact the clients for a reference check. It is therefore important to ensure that the clients listed on the schedule are contactable.

9.4 TECHNICAL COMPLIANCE CHECKLIST

Bidders must complete the compliance checklist as outlined in **Annexure A2** in order to guide the SARS evaluators where to find their technical responses.

9.5 CENTRAL SUPPLIER DATABASE (CSD) REGISTRATION

Service providers and suppliers who wish to render services to SARS will no longer register at SARS directly. Suppliers will have to register on National Treasury Central Supplier Database (CSD) as per National Circular No 3 of 2015/6 – Central Supplier Database;

National Treasury will maintain the database for all suppliers for Government and its institutions; and

All existing and prospective suppliers are requested to register on the CSD by accessing the National Treasury website at www.CSD.gov.za.

10 INSTRUCTIONS TO BIDDER(S)

- 10.1 Bids must be properly packaged and deposited in the below mentioned tender box on or before the closing date and before the closing time at the Tender Submission Office situated at:

SARS Procurement Centre
Brooklyn Bridge
Linton House - Ground floor
570 Fehrsen Street
Brooklyn, Pretoria

- 10.2 Bid documents may either be posted to The Tender Office - SARS Procurement Department, Linton House, 570 Fehrsen Street, Brooklyn Bridge, Brooklyn, Pretoria, 0181.
- 10.3 Bid documents will only be considered if received by SARS before the closing date and time, regardless of the method used to send or deliver such documents to SARS.
- 10.4 Late Bids will not be accepted and shall be returned to Bidder(s).
- 10.5 The Bidder(s) are required to submit two (2) copies of each file (original and duplicate) and one (1) CD-ROM with content of each file by the **12 DECEMBER 2017 at 11H00**.
- 10.6 Each file and CD-ROM must be **marked correctly and sealed separately** for ease of reference during the evaluation process.
- 10.7 Pricing information should not be included in the technical file (File 1). Furthermore, the files and information in the CD-ROM must be labelled and submitted in the following format:

FILE 1 (ONLY TECHNICAL PROPOSAL)	
Exhibit 1 <ul style="list-style-type: none"> Pre-qualification documents (SBD documents and others) 	Exhibit 2 <ul style="list-style-type: none"> Bidder Compliance Checklist for the Technical Evaluation (Annexure A2) Bidder's responses and supporting documents to paragraph 9.3

FILE 1 (ONLY TECHNICAL PROPOSAL)	
	<ul style="list-style-type: none"> References / Testimonials
Exhibit 3 <ul style="list-style-type: none"> Any supplementary / additional information as part of technical response 	Exhibit 4 <ul style="list-style-type: none"> General Conditions of Contract (GCC) Draft Service Level Agreement (SLA)
FILE 2 (ONLY PRICE AND BEE PROPOSAL)	
Exhibit 1 <ul style="list-style-type: none"> B-BBEE Certificate SBD 6.1 	Exhibit 2 <ul style="list-style-type: none"> Pricing Schedule 3 years audited/most recent financial statements
Note: SARS request that bidders use Lever Arch files to package their proposals.	

10.8 SERVICE AGREEMENTS

10.8.1 General Conditions of Contract

Any award made to a Bidder under this Bid is conditional, amongst others, upon –

10.8.1.1 SARS and such Bidder concluding a services agreement [Services Agreement] regulating the specific terms and conditions applicable to the provision of survey services on the role of public opinion in driving taxpayers/traders compliance in terms of this RFP.

10.8.1.2 SARS reserves to itself the right to vary the proposed terms and conditions of the Services Agreement during the course of contract negotiations with a successful Bidder (including for purposes of better giving effect to the objectives). Pending the conclusion and signing of the Services Agreement, the successful service provider will be bound by the terms and conditions of the SARS General Conditions of Contract.

10.9 Service Level Agreement (SLA)

SARS will issue a draft Services Level Agreement to the shortlisted bidders for comment. The Services Agreement constitutes the minimum terms and conditions upon which SARS will be prepared to contractually engage the prospective Bidder(s) to render the services under this BID. Bidders are requested to:

10.9.1 Comment on the terms and conditions set out in the Services Agreement and where necessary, make proposals to the terms and conditions;

10.9.2 Each commentary and/ amendment must be explained; and,

10.9.3 All changes and/or amendments to the Services Agreement must be in an easily identifiable colour font and tracked for ease of reference.

SARS reserves the right to accept or reject any or all changes or amendments proposed by Bidders. In addition, SARS reserves the right to change, amend or add to the terms and conditions.

11 EVALUATION AND SELECTION CRITERIA

SARS has set minimum standards (Gates) that a Bidder(s) needs to meet in order to be evaluated and selected as a successful Bidder(s).

The minimum standards consist of the following:

- Pre-Qualification Criteria (Gate 0) – Bidder(s) must submit all Standard Bidding Documents as outline in 11.1
- Technical Evaluation Criteria (Gate 1)
 - Technical evaluation will be assessed out of 100 points; desktop evaluation will be 70 points and presentation will be 30 points.
 - **Threshold:** Bidders who attain a minimum of 70 points will proceed to Gate 2.
- Price and BEE evaluation (Gate 2)
 - The 80 / 20 principle will apply. This will be evaluated out of 100 points. Price will be evaluated out of 80 and B-BBEE 20 points. The process is outlined in paragraph 11.3.

11.1 PRE-QUALIFICATION CRITERIA – GATE 0

Without limiting the generality of SARS' other critical requirements for this Bid, a Bidder(s) must submit the documents listed in **Table 11A** below. All documents must be completed and signed by the duly authorised representative of the prospective Bidder(s). The Bidder(s) proposal may be disqualified for non-submission of any of the documents.

Table 11A: Document that must be submitted for Pre-qualification

Name of the document that must be submitted	Non-submission may result in disqualification?
Invitation to bid – SBD 1	YES – Complete and sign the supplied pro forma document.
Tax Clearance Pin – SBD 2	YES – Please submit a valid pin.
Central Registration Report (Central Supplier Database) from National Treasury	YES – Bidders must register on Central Supplier Database and submit the Report or MA number as confirmation of registration. The successful bidders will be expected to be registered on CSD before contracting.
Pricing Schedule – Annexure B: Pricing Template	YES – Complete and sign the supplied pro forma document. Submit full details of the pricing proposal to SARS in Annexure B in a separate sealed envelope.
Declaration of Interest – SBD 4	YES – Complete and sign the supplied pro forma document.
Preference Point Claim Form - SBD 6.1 and	NO – Non-submission will lead to a zero score on B-BBEE.

Name of the document that must be submitted	Non-submission may result in disqualification?
B-BBEE certificate / Affidavit	
Declaration of bidder's Past Supply Chain Management Practices – SBD 8	YES – Complete and sign the supplied pro forma document.
Certificate of Independent bid Determination – SBD 9	YES – Complete and sign the supplied pro forma document.
SARS' Oath of Secrecy	YES – Each recommended consultant to complete and sign the supplied pro forma document in the presence of a Commissioner of Oaths and initial every page.
General Conditions of Contract (GCC)	YES – Sign the supplied GCC.
Supplier cost and risk assessment questionnaire	YES – Complete and sign the supplied pro forma document.
Bidder Compliance Checklist Form for Technical Evaluation (Annexure A2)	NO – Complete to assist with ease of reference during evaluation.

11.2 TECHNICAL EVALUATION (GATE 1) = 100 POINTS

Only Bidder(s) that have met the Pre-Qualification Criteria in (Gate 0) will be evaluated in Gate 1 for Technical Adjudication Criteria. In the Technical analysis criteria, Bidder(s) will need to attain a minimum of 70 out of 100 points.

The Bidder(s)' information will be scored according to the following points system:

Table 11B: Breakdown for Technical Evaluation points

Functionality	Maximum Points Achievable	Minimum Thresholds
Desktop Technical Evaluation	70	N/A
Demonstration / presentation	30	N/A
Overall Combined Score	100	70

Please refer to Annexure A1 on how bidders will be evaluated.

Bidders that have obtained a combined score (Desktop Technical Evaluation and Presentation) of 70 out of 100 points will proceed to Price and BBEE evaluations.

11.3 PRICE AND BBBEE EVALUATION (GATE 2) (80 + 20) = 100 Points

11.3.1 Stage 1 – Price Evaluation (80 points)

Table 11C: Price evaluation formula

Adjudication Criteria	Points
Price Evaluation $P_s = 80 \left(1 - \frac{P_t - P_{\min}}{P_{\min}} \right)$	80

Where

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

Bidders should note that rates of remuneration will be subject to negotiation, not exceeding the applicable rates as contained in the guidelines referred to in Clause 4.6 of the National Treasury Instruction No. 2 of 2016/2017 (Cost Containment Measures).

11.3.2 Stage 2 – B-BBEE Evaluation (20 points)

Table 11D: BEE Points allocation and required documents

Adjudication Criteria	Points
A duly completed Preference Point Claim Form: Standard Bidding Document (SBD 6.1) and a B-BBEE certificate	20

The checklist below indicates the B-BBEE documents that must be submitted for this bid. Failure to submit the required documents will result in bidder(s) scoring zero (0) for B-BBEE.

No.	Classification	Turnover	Submission Requirement
1.	Exempted Micro Enterprise (EME)	Below R10 million p.a.	Certified copy of B-BBEE Rating Certificate from a SANAS Accredited rating agency or a Registered Auditor approved by the Independent Regulatory Board for Auditors ("IRBA") or a letter from an Accounting Officer as contemplated in the CCA.

2.	Qualifying Small Enterprise (QSE)	Between R10 million and R50 million p.a.	Certified copy of B-BBEE Rating Certificate from a SANAS Accredited rating agency or a Registered Auditor approved by the IRBA. A sworn affidavit.
3.	Large Enterprise (LE)	Above R50 million p.a.	Certified copy of B-BBEE Rating Certificate from a SANAS Accredited rating agency or a Registered Auditor approved by the IRBA.

Failure on the of a bidder to submit a B-BBEE Verification Certificate from a Verification Agency accredited by the South African Accreditation System (SANAS), or a Registered Auditor approved by the Independent Regulatory Board of Auditors (IRBA) or a sworn affidavit confirming annual turnover and level of black ownership in case of an EME and QSE together with the bid, will be interpreted to mean that preference points for B-BBEE status level of contribution are not claimed.

Bidders who do not claim preference points will be scored zero for BEE but cannot be excluded from the tender process.

Use and acceptance of Sworn Affidavits

SARS reserves the right to request that bidders submit proof of their black ownership and turnover information, in support of their sworn affidavits.

Joint Ventures (JVs) and Consortiums

A trust, consortium or joint venture, will qualify for points for their B-BBEE status level as legal entity, provided that the entity submits their B-BBEE status level certificate.

A trust, consortium or joint venture will qualify for points for their B-BBEE status level as unincorporated entity, provided that the entity submits their consolidated B-BBEE scorecard as if they were a group structure and that such a consolidated B-BBEE scorecard is prepared for every separate bid.

Tertiary Institutions and Public Entities

Tertiary Institutions and Public Entities will be required to submit their B-BBEE status level certificates in terms of the specialized scorecard contained in the B-BBEE Codes of Good Practice.

Pre-qualification criteria

There is no mandatory pre – qualification criteria with respect to B-BBEE.

Sub-contracting

Bidders who submit bids for contracts or projects above R30 million will have to comply fully with regulations 9 and

12 of the PPPFA Act with regard to sub-contracting.

It is compulsory to sub-contract a minimum 30% of contracts or projects above R30 million to EMEs or QSEs.

- **Regulation 9 – Subcontracting as condition of tender**

- (1) If feasible to subcontract for a contract above R30 million, an organ of state must apply subcontracting to advance designated groups.
- (2) If an organ of state applies subcontracting as contemplated in sub-regulation (1), the organ of state must advertise the with a specific tendering condition that the successful tenderer must sub a minimum of 30% of the value of the contract to:
 - a) An EME or QSE
 - b) An EME or QSE which is at least 51% owned by black people
 - c) An EME or QSE which is at least 51% owned by black people who are youth
 - d) An EME or QSE which is at least 51% owned by black people who are women
 - e) An EME or QSE which is at least 51% owned by black people with disabilities
 - f) An EME or QSE which is at least 51% owned by black people living in rural or underdeveloped areas or townships
 - g) A cooperative which is at least 51% owned by black people
 - h) An EME or QSE which is at least 51% owned by black people who are military veterans
 - i) More than one of the categories referred to in paragraphs (a) to (h)
- (3) The organ of state must make available the list of all suppliers registered on a database approved by the National Treasury to provide the required goods and services in respect of the applicable designated groups mentioned in sub-regulation (2) from which the tenderer must select a supplier.

The discretionary 25% or more subcontracting it is still applicable (Regulation 12). Nothing prevents organs of state from enforcing subcontracting to contracts or projects below R30 million.

- **Regulation 12 – Subcontracting after award of tender**

- (1) A person awarded a contract may only enter into a subcontracting arrangement with the approval of the organ of state.
- (2) A person awarded a contract in relation to a designated sector, may not subcontract in such a manner that the local production and content of the overall value of the contract is reduced to below the stipulated minimum threshold.
- (3) A person awarded a contract may not sub-contract more than 25% of the value of the contract to any other enterprise that does not have an equal or higher B-BBEE status level than the person concerned, unless the contract is sub-contracted to an Exempted Micro Enterprise that has the capability and ability to execute the sub-contract.

- **Proof of Existence: Joint Ventures and/or Sub-Contracting**

Bidders must submit concrete proof of the existence of joint ventures and/or sub-contracting arrangements. SARS will accept signed agreements as acceptable proof of the existence of a joint venture and/or sub-contracting arrangement.

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

11.3.3 Stage 3 (80 + 20 = 100 points)

The Price and BBBEE points will be added together.

11.4 FINANCIAL STATEMENT ANALYSIS

Bidders are required to submit a complete set of audited/reviewed annual financial statements (Statement of Comprehensive income, Statement of financial position, Statement of cash flows and Accompanying notes) in the name of the bidding entity for 3 years.

Financial Statement Analysis will only be conducted on the Qualifying Bidders after completion of pricing and BEE evaluation.

Entities trading for less than 3 (three) financial periods, should provide reasons in a letter signed by a duly authorised individual of the entity. All documentation to support the reasons of the entity trading for less than three periods should accompany this submission.

In the case of a Joint Venture (JV), the separate annual financial statements of all the entities forming part of the JV should be submitted. A Copy of the JV legal agreement detailing the percentage ownership of each entity should also be included in your submission

12 SPECIAL CONDITIONS OF THIS BID

12.1 SARS reserves the right

- 12.1.2 Not to award or cancel this Bid at any time and shall not be bound to accept the lowest or any Bid.
- 12.1.3 To negotiate with one or more preferred Bidder(s) identified in the evaluation process, regarding any terms and conditions, including price without offering the same opportunity to any other Bidder(s) who has not been awarded the status of the Preferred Bidder(s).
- 12.1.4 To accept part of a Bid rather than the whole Bid.
- 12.1.5 To cancel and/or terminate the Bid process at any stage, including after the Closing Date and/or after presentations have been made, and/or after Bids have been evaluated and/or after the preferred Bidder(s) have been notified of their status as such.
- 12.1.6 To carry out site inspections, product evaluations or explanatory meetings in order to verify the nature and quality of the services offered by the Bidder(s), whether before or after adjudication of the Bid.
- 12.1.7 To correct any mistakes at any stage of the Bid that may have been in the Bid documents or occurred at any stage of the Bid process.

12.2 SARS REQUIRES BIDDER(S) TO DECLARE

In the Bidder's Technical response, Bidder(s) are required to declare the following:

- 12.2.1 List the names of the key individuals i.e. representative of the Bidder(s) that will act on behalf of the Bidder(s) if successful in this Bid.
- 12.2.2 Confirm that the Bidder(s) is to: –
 - 12.2.2.1 Act honestly, fairly, and with due skill, care and diligence, in the interests of SARS;
 - 12.2.2.2 Have and employ effectively the resources, procedures and appropriate technological systems for the proper performance of professional activities;
 - 12.2.2.3 Seek from SARS appropriate and available information regarding the objectives of employee recognition & award and related services;
 - 12.2.2.4 Act with circumspection and treat SARS fairly in a situation of conflicting interests;
 - 12.2.2.5 Comply with all applicable statutory or common law requirements applicable to the conduct of business;
 - 12.2.2.6 Make adequate disclosures of relevant material information including disclosures of actual or potential own interests, in relation to dealings with SARS;
 - 12.2.2.7 Avoidance of fraudulent and misleading advertising, canvassing and marketing;

- 12.2.2.8 To conduct their business activities with transparency and consistently uphold the interests and needs of SARS as a client before any other consideration; and
- 12.2.2.9 To ensure that any information acquired by the Bidder(s) from SARS will not be used or disclosed unless the written consent of the client has been obtained to do so.

12.3 CONFLICT OF INTEREST, CORRUPTION AND FRAUD

SARS reserves its right to disqualify any Bidder who either itself or any of whose members (save for such members who hold a minority interest in the Bidder through shares listed on any recognised stock exchange), indirect members (being any person or entity who indirectly holds at least a 15% interest in the Bidder other than in the context of shares listed on a recognised stock exchange), directors or members of senior management, whether in respect of SARS or any other government organ or entity and whether from the Republic of South Africa or otherwise ("Government Entity")

- 12.3.1 engages in any collusive tendering, anti-competitive conduct, or any other similar conduct, including but not limited to any collusion with any other Bidder in respect of the subject matter of this BID;
- 12.3.2 seeks any assistance, other than assistance officially provided by a Government Entity, from any employee, advisor or other representative of a Government Entity in order to obtain any unlawful advantage in relation to procurement or services provided or to be provided to a Government Entity;
- 12.3.3 makes or offers any gift, gratuity, anything of value or other inducement, whether lawful or unlawful, to any of SARS's officers, directors, employees, advisors or other representatives;
- 12.3.4 makes or offers any gift, gratuity, anything of any value or other inducement, to any Government Entity's officers, directors, employees, advisors or other representatives in order to obtain any unlawful advantage in relation to procurement or services provided or to be provided to a Government Entity;
- 12.3.5 accepts anything of value or an inducement that would or may provide financial gain, advantage or benefit in relation to procurement or services provided or to be provided to a Government Entity;
- 12.3.6 pays or agrees to pay to any person any fee, commission, percentage, brokerage fee, gift or any other consideration, that is contingent upon or results from, the award of any tender, contract, right or entitlement which is in any way related to procurement or the rendering of any services to a Government Entity;
has in the past engaged in any matter referred to above; or
- 12.3.7 has been found guilty in a court of law on charges of fraud and/or forgery, regardless of whether or not a prison term was imposed and despite such Bidder, member or director's name not specifically appearing on the List of Tender Defaulters kept at National Treasury.

12.4 MISREPRESENTATION DURING THE TENDER PROCESS AND LIFECYCLE OF THE CONTRACT

The Bidder should note that the terms of its Tender will be incorporated in the proposed contract by reference and that SARS relies upon the Bidder's Tender as a material representation in making an award to a successful Bidder and in concluding an agreement with the Bidder.

It follows therefore that misrepresentations in a Tender may give rise to service termination and a claim by SARS against the Bidder notwithstanding the conclusion of the Services Agreement between SARS and the Bidder for the provision of the Service in question. In the event of a conflict between the Bidder's proposal and the Services Agreement concluded between the parties, the Agreement will prevail.

12.5 PREPARATION COSTS

The Bidder will bear all its costs in preparing, submitting and presenting any response or tender to this Bid and all other costs incurred by it throughout the Bid process. Furthermore, no statement in this Bid will be construed as placing SARS, its employees or agents under any obligation whatsoever, including in respect of costs, expenses or losses incurred by the Bidders in the preparation of their response to this Bid.

12.6 INDEMNITY

If a Bidder breaches the conditions of this Bid and, as a result of that breach, SARS incurs costs or damages (including, without limitation, the cost of any investigations, procedural impairment, repetition of all or part of the Bid process and/or enforcement of intellectual property rights or confidentiality obligations), then the Bidder indemnifies and holds SARS harmless from any and all such costs which SARS may incur and for any damages or losses SARS may suffer.

12.7 PRECEDENCE

This document will prevail over any information provided during any briefing session whether oral or written, unless such written information provided, expressly amends this document by reference.

12.8 LIMITATION OF LIABILITY

A Bidder participates in this Bid process entirely at its own risk and cost. SARS shall not be liable to compensate a Bidder on any grounds whatsoever for any costs incurred or any damages suffered as a result of the Bidder's participation in this Bid process.

12.9 TAX COMPLIANCE

No tender shall be awarded to a Bidder whose tax affairs are not in order. SARS reserves the right to withdraw an award made, or cancel a contract concluded with a successful Bidder in the event that it is established that such Bidder was in fact not tax compliant at the time of the award, or has submitted a fraudulent Tax Clearance Certificate to SARS. SARS further

reserves the right to cancel a contract with a successful Bidder in the event that such Bidder does not remain tax compliant for the full term of the contract. The Bidder will be required to submit the tax clearance upon expiry of the TCS.

12.10 NATIONAL TREASURY

No tender shall be awarded to a Bidder whose name (or any of its members, directors, partners or trustees) appear on the Register of Tender Defaulters kept by National Treasury, or who have been placed on National Treasury's List of Restricted Suppliers. SARS reserves the right to withdraw an award, or cancel a contract concluded with a Bidder should it be established, at any time, that a Bidder has been blacklisted with National Treasury by another government institution.

12.11 GOVERNING LAW

South African law governs this Bid and the Bid response process. The Bidder agrees to submit to the exclusive jurisdiction of the South African courts in any dispute of any kind that may arise out of or in connection with the subject matter of this Bid, the Bid itself and all processes associated with the Bid.

12.12 RESPONSIBILITY FOR SUB-CONTRACTORS AND BIDDER'S PERSONNEL

A Bidder is responsible for ensuring that its personnel (including agents, officers, directors, employees, advisors and other representatives), its sub-contractors (if any) and personnel of its sub-contractors comply with all terms and conditions of this Bid. In the event that SARS allows a Bidder to make use of sub-contractors, such sub-contractors will at all times remain the responsibility of the Bidder and SARS will not under any circumstances be liable for any losses or damages incurred by or caused by such sub-contractors.

12.13 CONFIDENTIALITY

Except as may be required by operation of law, by a court or by a regulatory authority having appropriate jurisdiction, no information contained in or relating to this Bid or a Bidder's Tender(s) will be disclosed by any Bidder or other person not officially involved with SARS's examination and evaluation of a Tender.

No part of the Bid may be distributed, reproduced, stored or transmitted, in any form or by any means, electronic, photocopying, recording or otherwise, in whole or in part except for the purpose of preparing a Tender. This Bid and any other documents supplied by SARS remain proprietary to SARS and must be promptly returned to SARS upon request together with all copies, electronic versions, excerpts or summaries thereof or work derived there from.

Throughout this Bid process and thereafter, Bidders must secure SARS's written approval prior to the release of any information that pertains to (i) the potential work or activities to which this Bid relates; or (ii) the process which follows this Bid. Failure to adhere to this requirement may result in disqualification from the Bid process and civil action.

No confidential information relating to the process of evaluating or adjudicating Tenders or appointing a Bidder will be disclosed to a Bidder or any other person not officially involved with such process.



12.14 SARS PROPRIETARY INFORMATION

Bidder will on their Bid cover letter make declaration that they did not have access to any SARS proprietary information or any other matter that may have unfairly placed that Bidder in a preferential position in relation to any of the other Bidders.

13. SUB- CONTRACTING DOCUMENT

Attached is a Sub- Contracting document to be completed should it be applicable.

ORIGINAL

No	Technical Evaluation Criterion for consideration	RFP Reference	Weight
1	Methodology and Samples Frame		20
1.1	Use various methods and technologies to gather information	Section 9.3.1	
1.2	Relevance of methods used to gather information against other research methods		
1.3	Demonstrate ability to design a national representative sample frame relevant for the survey		
1.4	Coverage in terms of various demographics under consideration		
2	Analysis		10
2.1	Relevance of analysis techniques used to process data	Section 9.3.2	
2.2	Use secondary value-adding analysis techniques		
3	Demonstrate the ability to deliver on the primary objectives		10
3.1	Understand the drivers of tax compliance from the public perspective	Section 9.3.3	
3.2	Establish the public opinion index (Attitude to tax Compliance Index) on the public's attitudes, motivations and behaviour towards tax and trader compliance		
3.3	Determine the Impact of the power of authority in driving public opinion		
3.4	Systematically collect national data on an ongoing (annual) basis on the role of public opinion in driving tax compliance		
4	Resources and Project Management		10
4.1	Credentials of the project manager assigned to project	Section 9.3.4	
4.2	Credentials of project team members		
4.3	Project team / resources in relation to required implementation plan		
4.4	High level project plan		
4.5	Reporting mechanism put in place and frequency (Meetings and specified contact people)		
5	Data Management and Reporting		5
5.1	Format of reports	Section 9.3.5	
5.2	Turn-around times on report requests		
5.3	Availability of raw data to research usable format		
6	Skills Transfer		5
6.1	Demonstrate their approach to ensure skills and knowledge transfer to SARS team throughout the project	Section 9.3.6	
7	Client References / Testimonials		10
	Provide 3 testimonials with current/recent contactable references (not older than 5 years) where survey services similar to SARS requirements (government / public issues, not just commercial marketing research) have been delivered. The information provided include: <ul style="list-style-type: none"> company name contact person address phone number contract value duration of contract brief description of the services provided level of customer satisfaction 	Section 9.3.7	
TOTAL POINTS			70

No	Presentation Evaluation criteria for consideration	RFP Reference	Weight
1	The bidder explain the sampling design	Section 9.3.1	6
2	The bidder must explain in detail and justify their choice of data collection methods for each phase	Section 9.3.3	3
3	The bidder must demonstrate how they will conduct the power of Authority survey and analysis	Section 9.3.3	6
4	The bidder must demonstrate a detailed process of constructing a public opinion index.	Section 9.3.3	9
5	The bidder must explain in detail how raw data will be made available to SARS	Section 9.3.3	3
6	The bidder must provide a detailed skills transfer implementation plan which includes a roll out of the plan	Section 9.3.6	3
TOTAL POINTS			30

14 ANNEXURE A2: BIDDER TECHNICAL COMPLIANCE CHECKLIST

Please refer to section 8 to complete this form. The form must be submitted in File 1, Exhibit 2

Example on how to complete the compliance checklist:

Section No	Technical Criteria	Compliant	Partially Compliant	Non Compliant	Reference page in Proposal	Comments
9.3.1.	Clearly demonstrate ability to design a national representative sample frame for surveys	Yes			Page 7 - exhibit 2	
9.3.1	Provide relevance and secondary value-adding analysis techniques used to process data		Yes		Page 7 - exhibit 3	Bidder to state reason for partial compliance
9.3.1	Demonstrate the ability to deliver on the primary objectives in driving compliance.			No	Page 7 - exhibit 4	Bidder to state reason for non-compliance

Please refer to section 9 to complete this form. The form must be submitted

Section No. 8.3	Technical Criteria	Compliant	Partially Compliant	Non Compliant	Reference page in Proposal	Comments
9.3.1	Clearly demonstrate ability to design a national representative sample frame for surveys					
9.3.1	Provide relevance and secondary value-adding analysis techniques used to process data					
9.3.1	Demonstrate the ability to					

Section No. 8.3	Technical Criteria	Compliant	Partially Compliant	Non Compliant	Reference page in Proposal	Comments
	deliver on the primary objectives in driving compliance.					
9.3.2	Provide resources and information of the project team to be assigned for the project					
9.3.4	Demonstrate data management and reporting capabilities and how transfer of relevant knowledge and skills will be implemented to SARS personnel for the provision of public opinion survey and related services					
9.3.5	Client References / Testimonials					

ORIGINAL

15 ANNEXURE B – PRICING SCHEDULE

< See attached Pricing Schedule >

ORIGINAL