

**REFERENCE: RFP 13/2019**

## **REQUEST FOR PROPOSAL**

### **DESCRIPTION:**

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

**DATE ISSUED:** 14 JUNE 2019

**CLOSING DATE:** 16 JULY 2019, 11H00

### **TENDER BOX:**

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



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## 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 service 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 optimal compliance with tax, customs and excise legislation; and
- Provide a customs and excise service that will facilitate legitimate trade as well as protect our economy and society.

### Our Vision

To administer our Tax, Customs and Excise duties in a manner that encourages fiscal citizenship and increased revenue for the state.

### Our Mission

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

### Our Values

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

## Our Core Outcomes

- Increased Customs Compliance
- Increased Tax Compliance
- Increased ease and fairness of doing business with SARS
- Increased cost effectiveness, internal efficiency and institutional respectability
- 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), **with minimum BBBEE level 3 status** for conducting a survey to gauge public opinion on taxpayer and trader compliance ('tax compliance').

The study will seek to establish the following:

- The drivers of taxpayer and trader 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, 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 thirty-six (36) months. Subject to the availability of funds.

#### 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:

**Table 7A: Timelines**

Activity	Date Due
Advertisement of the BID in the: - Government Tender Bulletin; and - National Treasury Tender Portal	14 June 2019
Distribution of BID documents on SARS Website	14 June 2019
Non-compulsory Briefing session	25 June 2019, 11H00
Questions relating to BID from Bidder(s)	18 June 2019 - 05 July 2019
BID Closing date	16 July 2019, 11H00
Notice to Bidder(s)	July 2019 / August 2019*

\* Dates 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, Mr Andre Taljaard (Procurement Tender Office) via email [tenderoffice@sars.gov.za](mailto:tenderoffice@sars.gov.za) and cc [rft-professionalservices@sars.gov.za](mailto: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 WORK

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 3000 individuals who will be randomly selected from households across 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 grant SARS non – exclusive, unfettered and perpetual access and use of data collected during the survey; and
- 9.2.6. To transfer knowledge and skills to selected SARS personnel on how to conduct the survey study as well as the analysis of the results.

The successful bidder will have to execute the project in 2 phases as indicated below:

### i. Phase I: Quantitative Study – Target Group is Households Units

The bidder will be required to perform the following services, but is not limited to the services below:

- Review and enhance existing survey instruments
- Provide Fieldworkers training
- Sample design (methodology)
- Sign-off of the project plan and survey questionnaires in conjunction with SARS team
- Potentially evaluating scale reliability and validity
- Conduct face-to-face interviews
- Observations of actual interviews being conducted
- Data cleaning and text analytics
- Pivot tool design
- Do data analysis
- Analysing the survey results (text analytics)
- Design, develop and compute the Attitude to Tax Compliance Index
- Produce and submit preliminary results in a PowerPoint presentation
- Submit Final report

ii. **Phase II: Qualitative Study (Power of Authority) – Target Group is influential persons**

- Review and enhance questionnaire
- Conduct face to face interviews
- Analysing the survey results (text analytics)
- Submit preliminary report incorporating recommendations
- Submit Final report

**9.3. DOCUMENTATION REQUIRED**

Bidders are required to submit a proposal that includes:

**9.3.1. METHODOLOGY AND SAMPLE FRAME**

The bidder must:

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

**9.3.2. ANALYSIS**

The bidder should provide in their response:

- Data analysis techniques; and
- Relevant Data analytic techniques for the SARS Public Opinion Survey.

**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; and
- Systematically demonstrate how to collect national data on an on-going (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:

- Research and Analytics Resources;
- Key Personnel in the Project Team;
- Project team / resources in relation to required implementation plan and high level project plan;
- Reporting mechanism put in place and frequency (Meetings and specified contact people); and
- A high level project plan.

#### 9.3.5. DATA MANAGEMENT AND REPORTING

The bidder should in their response indicate the:

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

#### 9.3.6. SKILLS TRANSFER

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

#### 9.3.7. REFERENCES

Bidder(s) must provide the name(s) of at least three (3) current/recent customers where survey services similar to SARS requirements have been delivered. This must include: company name, contact name, address, phone number, duration of contract, a brief description of the services which you provided.

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.

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.

#### 9.4. TECHNICAL COMPLIANCE CHECKLIST

Bidders must complete the compliance checklist as outlined in **Annexure A3** 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](http://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.

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:

**Table 10A: File Packaging**

FILE 1 (ONLY TECHNICAL PROPOSAL)	
<p><b>Exhibit 1</b></p> <ul style="list-style-type: none"> <li>• Pre-qualification documents (SBD documents and others)</li> </ul>	<p><b>Exhibit 2</b></p> <ul style="list-style-type: none"> <li>• Bidder Compliance Checklist for the Technical Evaluation (Annexure A3)</li> <li>• Bidder's responses and supporting documents to paragraph 8-3- 9.3</li> <li>• References / Testimonials</li> </ul>
<p><b>Exhibit 3</b></p> <ul style="list-style-type: none"> <li>• Any supplementary / additional information as part of technical response</li> </ul>	<p><b>Exhibit 4</b></p> <ul style="list-style-type: none"> <li>• General Conditions of Contract (GCC)</li> <li>• Draft Service Level Agreement (SLA)</li> </ul>
FILE 2 (ONLY PRICE AND BEE PROPOSAL)	
<p><b>Exhibit 1</b></p> <ul style="list-style-type: none"> <li>• Valid B-BBEE Certificate / Affidavit</li> <li>• SBD 6.1</li> </ul>	<p><b>Exhibit 2</b></p> <ul style="list-style-type: none"> <li>• Pricing Schedule</li> <li>• 3 years audited/most recent financial statements</li> </ul>
<p><b>Note:</b> SARS request that bidders use Lever Arch files to package their proposals.</p>	

## 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 mandatory and 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 outlined in paragraph 11.1 below.
- **Pre-technical Evaluation (Gate 1)** – Bidder(s) must submit proof of mandatory requirements, as outlined in paragraph 11.2 below.
- **Technical Evaluation (Gate 2)** – Bidder(s) must meet the threshold of 70 out of 100 points to proceed to Gate 3 Price and B-BBEE as outlined in paragraph 11.3 below
- **Price and B-BBEE Evaluation (Gate 3)** – Bidders that qualified in Gate 2 will be evaluated for price and B-BBEE, as outlined in paragraph 11.4 below

### 11.1. PRE-QUALIFICATION CRITERIA – GATE 0

Without limiting the generality of SARS's 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	<b>YES</b> – Complete and sign the supplied pro forma document.
Tax Compliance Status Pin	<b>YES</b> – Submit a valid Tax Compliance Status Pin
Central Registration Report (Central Database System) from National Treasury	<b>NO</b> – Bidders must register on Central Database System and submit the Report as confirmation of registration. The successful bidders will be expected to be registered on CSD before contracting
Pricing Schedule – Annexure B: Pricing Template	<b>YES</b> – Submit full details of the pricing proposal to SARS

Name of the document that must be submitted	Non-submission may result in disqualification?
	in Annexure B
Declaration of Interest – SBD 4	<b>YES</b> – Complete and sign the supplied pro forma document
Preference Point Claim Form – SBD 6.1 and B-BBEE certificate	<b>YES</b> – Non-submission will lead to a disqualification
Declaration of bidder's Past Supply Chain Management Practices – SBD 8	<b>YES</b> – Complete and sign the supplied pro forma document
Certificate of Independent bid Determination – SBD 9	<b>YES</b> – Complete and sign the supplied pro forma document
SARS' Oath of Secrecy	<b>YES</b> – 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)	<b>YES</b> – Sign the supplied GCC
Supplier cost and risk assessment questionnaire	<b>YES</b> – Complete and sign the supplied pro forma document
A complete set of audited/ reviewed annual financial statements for three (3) most recent financial periods in the name of the bidding entity	<b>YES</b> – Please submit
Bidder Compliance Checklist Form for Technical Evaluation (Annexure A2)	<b>NO</b> – Complete to assist with ease of reference during evaluation

## 11.2. PRE-TECHNICAL EVALUATION (MANDATORY REQUIREMENTS) – GATE 1

The mandatory requirements consist of the following:

- Submit a valid B-BBEE certificate or sworn affidavits with minimum B-BBEE status level 3.

Bids that fail to comply with the mandatory requirement shall be regarded as non – responsive and disqualified.

## 11.3. TECHNICAL EVALUATION (GATE 2) = 100 POINTS

Only bidders that have met the mandatory requirements in Gate 1 will be evaluated for Gate 2.

- Desktop evaluation will be evaluated out of seventy (70) points with further thirty (30) points reserved for representations per the criteria set forth in section 14 below.
- Only bidders that attain a combined score of seventy (70) points out of the total hundred (100) points will proceed to the Price and BEE stage (Gate 3).

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.*

**11.4. PRICE AND BBEE EVALUATION (GATE 3) (80 + 20) = 100 Points**

**a. 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<sub>s</sub> = Points scored for price of Bid under consideration
- P<sub>t</sub> = Rand value of Bid under consideration
- P<sub>min</sub> = Rand value of lowest acceptable Bid

**b. 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), including and a valid B-	20

BBEE certificate or Affidavit	
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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.	A DTI Affidavit; Certificate from CIPC; or Certified copy of B-BBEE Rating Certificate from a SANAS Accredited rating.
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; or A DTI Affidavit – Only 51% Black Owned (BO) and above.
3.	Large Enterprise (LE)	Above R50 million p.a.	Certified copy of B-BBEE Rating Certificate from a SANAS Accredited rating agency.

Failure on the part of a bidder to submit a B-BBEE Verification Certificate from a Verification Agency accredited by the South African Accreditation System (SANAS), 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 considered a non-responsive bid.

**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

In line with the Governments objectives for the advancement of SMMEs and certain designated groups, a Pre- Qualification Criteria is being introduced for preferential procurement.

- The Pre-qualification criteria stipulates that only the following tenderers may respond to this bid:
  - a) A tenderer having a stipulated minimum B-BBEE status level 3.

A tender that fails to meet any qualifying criteria stipulated in the tender documents is NOT an acceptable tender.

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.

- 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.

### c. Stage 4 (80 + 20 = 100 points)

The Price and BBBEE points will be added together.

## 11.5. 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.

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## 12. SPECIAL CONDITIONS OF THIS BID

- 12.1. SARS reserves the right:
  - 12.1.1 Not to award or cancel this BID at any time and shall not be bound to accept the lowest or any Bid.
  - 12.1.2 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).
  - 12.1.3 To accept part of a Bid rather than the whole Bid.
  - 12.1.4 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.
  - 12.1.5 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.
  - 12.1.6 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;
- 12.3.7** has in the past engaged in any matter referred to above; or
- 12.3.8** 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 TCC.

#### **12.10. NATIONAL TREASURY**

No tender shall be awarded to a Bidder whose name (or any of its members, directors, partners or trustees) appears 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. ANNEXURE A1: DESKTOP TECHNICAL EVALUATION – SCORECARD

Table 13A: Desktop Technical Evaluation

No	Technical Evaluation Criterion for consideration	RFP Reference	Weight
<b>1</b>	<b>Methodology and Samples Frame</b>		<b>8</b>
1.1	Use various methods and technologies to gather information	Section 9.3.1	
1.2	Relevant 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		
<b>2</b>	<b>Analysis</b>		<b>20</b>
2.1	Relevance of analysis techniques used to process data	Section 9.3.2	
2.2	Use secondary value-adding analysis techniques		
<b>3</b>	<b>Demonstrate the ability to deliver on the primary objectives</b>		<b>15</b>
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		
<b>4</b>	<b>Resources and Project Management</b>		<b>15</b>
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)		
<b>5</b>	<b>Data Management and Reporting</b>		<b>4</b>
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		
<b>6</b>	<b>Skills Transfer</b>		<b>3</b>
6.1	Knowledge and skill transfer plan	Section 9.3.6	
<b>7</b>	<b>Client References / Testimonials</b>		<b>5</b>
7.1	Provide the names of three (3) current/recent contactable references 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"> <li>• Customer</li> <li>• company name</li> <li>• contact person</li> <li>• address</li> <li>• phone number</li> <li>• contract value</li> <li>• duration of contract</li> <li>• brief description of the services provided</li> </ul>	Section 9.3.7	
<b>TOTAL POINTS</b>			<b>70</b>

**14. ANNEXURE A2: PRESENTATION EVALUATION – SCORECARD**

**Table 14A: Presentation Evaluation**

No	Presentation Evaluation criteria for consideration	Weight
1	The bidder explain the sampling design	5
2	The bidder must explain in detail and justify their choice of data collection methods for each phase	5
3	The bidder must demonstrate how they will conduct the power of Authority survey and analysis	4
4	The bidder must demonstrate a detailed process of constructing a public opinion index.	10
5	The bidder must explain in detail how raw data will be made available to SARS	3
6	The bidder must provide a detailed skills transfer implementation plan which includes a roll out of the plan	3
<b>TOTAL POINTS</b>		<b>30</b>

**15. ANNEXURE A3: BIDDER TECHNICAL COMPLIANCE CHECKLIST**

Please refer to section 13-14 above 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 8 to 9 - Exhibit 2	
9.3.2	Provide relevance and secondary value-adding analysis techniques used to process data		Yes		Page 9 - Exhibit 3	Bidder to state reason for partial compliance
9.3.3	Demonstrate the ability to deliver on the primary objectives in driving compliance.			No	Page 8 - Exhibit 2	Bidder to state reason for non-compliance

**16. ANNEXURE B – PRICING SCHEDULE**