



ALEXKOR
SOC LIMITED
(Reg. No. 1992/006368/30)
Incorporated by Act No 116 of 1992

ALEXKOR RMC JV

Orange Road
Private Bag X5
ALEXANDER BAY
8290

Tel. : +27 (027) 831 8300
Fax : +27 (027) 831 1910



(Reg. No. 2006/034807/07)

RFQ No: 01/2026-2027

Date: 09 April 2026

REQUEST FOR QUOTATION: SUITABLE SERVICE PROVIDER FOR THE COMPREHENSIVE INCOME TAX AND DEFERRED TAX CALCULATION

Dear Sir/Madam,

1. Alexkor requests your price quotation proposal for the item(s) specified in this request for quotation (RFQ).
2. Your quotation proposal should be received on or before **17 April 2026 at 12H00** to the email below.

Email address: tenders@alexkor.co.za

3. Quotation(s) proposal should be sent by email to the address given above.
- 3.1. It is the exclusive responsibility of the service provider to ensure that the email containing the quotation reaches the above address before the time and date indicated in paragraph 2. Proposals/quotations received after the above-mentioned closing time or deadline will be rejected.
4. Quotations should remain valid for a period of 60 days after the deadline date specified for submission.
5. Quotation(s) should be sent by completing the price schedule below, but the terms and conditions specified in the RFQ will take precedence over any terms and conditions stated in your quotation.
6. Quotations shall give a comprehensive description of the proposed service and or items supplied.
7. The rates quoted should be fixed for the duration of the agreed period and should not be subject to adjustment on any account.
8. The purchaser will award the contract to the bidder whose quotation has been determined to be substantially responsive to the stated RFQ requirements.



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- 8.1 Notwithstanding the above, Alexkor RMC PSJV reserves the right to accept or reject any quotation(s) and to cancel the bidding process or reject all quotation at any time prior to the award of the contract.
9. The normal payment terms of Alexkor RMC PSJV is 30 days upon satisfactory delivery of goods or services and acceptance thereof by Alexkor RMC PSJV.
10. The successful provider will be the one scoring the highest points.
11. No quotations will be considered from persons in the service of the state.
12. **SCOPE WORKS**

Comprehensive Income Tax and Deferred Tax Calculation

Historical Tax Review and Reconstruction

- Perform a detailed review of **seven (7) financial years (2020–2026)**
- Recalculate **current tax and deferred tax** for each year
- Identify and quantify errors in:
 - Opening balances
 - Deferred tax balances
 - Prior year tax computations
- Reconstruct tax balances where records are incomplete or inaccurate

1. Deferred Tax Review

- Recalculate deferred tax in line with IAS 12 Income Taxes
- Assess all **temporary differences**, including:
 - Property, plant and equipment
 - Provisions and accruals
 - Inventory
 - Revenue recognition
- Ensure correct recognition of:
 - Deferred tax assets and liabilities
 - Recoverability of deferred tax assets

2. Current Tax Computation

- Prepare accurate **taxable income calculations** for each year
- Ensure compliance with the Income Tax Act 58 of 1962



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- Review and correct:
 - Non-deductible expenses
 - Allowable deductions
 - Timing differences
 - Capital allowances

- 3. Alignment with Financial Statements**

- Align all tax calculations with:
 - Trial balance
 - General ledger
 - Annual Financial Statements (AFS)
- Ensure consistency between:
 - Tax computations
 - Deferred tax notes
 - Income tax disclosures

- 4. Audit Findings Resolution**

- Address prior tax-related findings raised by AGSA
- Provide technical corrections for:
 - Misstatements
 - Incorrect disclosures
 - Unsupported balances

- 5. Journals and Adjustments**

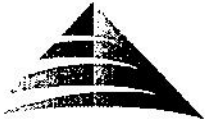
- Provide detailed **journal entries** for:
 - Opening balance corrections
 - Deferred tax adjustments
 - Current tax provisions
- Clearly distinguish between:
 - Prior period adjustments (IAS 8)
 - Current year adjustments

- 6. Deliverables**

The service provider must provide:

- Tax computations for each year (2020–2026)
- Deferred tax schedules

Directors: Ms. D Peta (Chairperson), Prof. T Fowler, Ms. B Ngxisho, Mr. H De Wee, Ms. A Joseph, Mr. R Thomas
Company Secretary: L Peacock



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- Tax reconciliation (accounting profit to taxable income)
- Summary of all adjustments
- Audit-ready supporting schedules
- Technical memorandum covering:
 - Judgements
 - Assumptions
 - Complex treatments

12.2 Financial proposal

All prices must be VAT INCLUSIVE and quotation must include all costs.

- Bidders must submit a **fixed fee quotation**
- Pricing must include a **breakdown per financial year**
- Hourly rates will **not be accepted** unless capped and justified

All costs must be inclusive of deliverables

13. Service provider will be evaluated using the following criteria:

13.1 EVALUATION STAGES WILL BE FOLLOWED (3 STAGES):

13.1.1 SUBMISSION OF MANDATORY DOCUMENTS (SEE BELOW) (STAGE 1)

The following mandatory/compulsory documents must be submitted for the first stage of evaluation:

- Registered with a recognised professional body (e.g. South African Institute of Chartered Accountants)
- Lead resource must be a **CA(SA)**
- **Minimum 10 years' experience in corporate tax calculations**
- Valid Tax Clearance Certificate
- BBEE Certificate
- CSD Report (Not older than 1 month)
- SBD 4 (Signed and complete)



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13.1.2 EVALUATION CRITERIA/ FUNCTIONALITY ASSESSMENT (MINIMUM SCORE OF 50 POINTS) (STAGE 3)

RFQ will be evaluated and adjudicated in terms of Alexkor's Supply Chain Management Policy and the Preferential Procurement Policy 2022.

Technical Criteria	Maximum points per Criterion
<p>Experience in Multi-Year Tax Reconstruction (25 Points)</p> <p>Requirement</p> <p>3 or more projects involving 5+ years tax reconstruction</p> <p>2 projects involving 5+ years tax reconstruction</p> <p>1 project involving 5+ years tax reconstruction</p> <p>No relevant experience</p> <p>✓ Evidence: Signed reference letters</p>	<p>3 or more projects = 25 points</p> <p>2 projects =15 points</p> <p>1 project =10 points</p>
<p>Deferred Tax (IAS 12) Experience (20 Points)</p> <p>Requirements with deferred tax calculations (IAS 12)</p>	<p>3 or more projects = 20 points</p> <p>2 Projects=15 points</p> <p>1 Project =10 points</p>
<p>PFMA / Public Sector Experience (15 Points)</p>	<p>3 or more PFMA clients = 15 points</p>

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<p>✓ Evidence: Client list + references</p>	<p>2 PFMA clients = 10 points 1 FMA client = 5 points No clients = 0 points</p>
<p>AGSA Audit Exposure (15 Points)</p> <p>✓ Evidence: Reference letters</p>	<p>3 or more projects = 15 points 2 projects = 10 points 1 project = 5 points No experience = 0 points</p>
<p>Methodology and Approach (15 Points – Controlled)</p> <p>Required Elements:</p> <ol style="list-style-type: none"> 1. Opening balance reconstruction approach 2. Deferred tax calculation methodology 3. Alignment to AFS and trial balance 4. Approach to resolving AGSA findings 5. Clear deliverables and timelines <p>✓ Evidence: Written methodology document</p>	<p>All 5 required elements = 15 points</p> <p>Covers 4 elements = 12 points</p> <p>Covers 3 elements = 9 points</p> <p>Covers 2 elements = 5 points</p> <p>1 to 0 = 0 points</p>
<p>Total = 100 points</p>	

NB. Only services providers who score 70 out of 100 in respect of “Functionality” will be evaluated further and therefore eligible for award, and service providers score less than 70 points will be considered non-responsive.

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13.1.3 THE PREFERENTIAL PROCUREMENT POLICY (PPR 2022) WILL BE APPLIED AND THE 80/20 PREFERENCE POINTS SYSTEM WILL BE APPLICABLE (STAGE 3)

The 80/20 preferential procurement points system as outlined in the RFQ document will apply. The procedure for the evaluation of responsive service provers will be evaluated using an 80/20 preferential point system which awards on the basis set out in the table below:

- POINTS FOR PRICE: 80 POINTS
- SPECIFIC GOALS: 20 POINTS
- TOTAL POINTS: 100 POINTS

The specific goals allocated points in terms of this RFQ	Source document required as evidence	Number of points allocated (20)
Black owned (51% or more black ownership)	Valid BBBEE certificate/Sworn affidavit	10
Black women(51% or more women ownership)	Valid BBBEE certificate/Sworn affidavit	2
Black youth (51% or more youth ownership)	Valid BBBEE certificate/Sworn affidavit	2
People with disability(20% or more disabled people ownership)	Valid BBBEE certificate/Sworn affidavit	1
Northern Cape	Proof of business address/lease agreement	5
TOTAL		20

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14. Failure on the part of a tenderer to submit proof or documentation required in terms of this RFQ to claim points for specific goals with the request for quotation, will be interpreted to mean that preference points for specific goals are not claimed.
15. We look forward to receiving your quotation and thank you for your interest in supplying/servicing Alexkor RMC PSJV.

All prices must be VAT INCLUSIVE and quotation must include all costs.

Yours Faithfully

.....


Financial Manager

F. Strauss

09 April 2026