

MAGARENG LOCALMUNICIPALITY



Project Description:

PROVISION OF VALUE ADDED TAX (VAT)CONSULTING SERVICES TO MAGARENG LM FOR A PERIOD OF 36 MONTHS

BID NO:FIN01/2026/27

BIDDER:

AMOUNT:

CLOSING DATE: 06 NOVEMBER 2026

CLOSING TIME: 12:00 pm

ISSUED BY:

Mr Tumelo Thage
Municipal Manager
Magareng Municipality
PO Box 10
Magrieta Prinsloo Street
Warrenton
8530

Tel: 053 497 3111
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1.1: TENDER NOTICE AND INVITATION TO TENDER

Magareng Local Municipality hereby invites tenders in terms of Section 83 of the Municipal Systems Act, Act 32 of 2000 (as amended) and Sections 110 and 112 of the Municipal Finance Management Act, Act 56 of 2003 for the following services:

No	Discipline / Profession	BID No	Quality Criteria	
1	Provision of Value Added Tax (VAT) consulting services to Magareng LM for a period of 36 months	FIN01/2026/27	Relevant Municipal / Public Sector VAT Consulting Experience	25
			Knowledge and Experience of the Solar Financial System	15
			Qualifications and Experience of Proposed Personnel	20
			Portfolio of Evidence / Track Record	10
			Registration as a Tax Practitioner / Tax Representative and Professional Membership	10
			Proposed Methodology, Work Plan and Skills Transfer Approach	10
			Max Possible Points	100

Tender documents are to be completed in black ink and in accordance with the conditions and rules contained in the bid documents. Tender documents shall be available at Magareng Local Municipality Offices, Magrieta Prinsloo Street, Warrenton, 8530 on the **02 October 2026** until **06 November 2026** upon the payment of a non-refundable document fee of **R 1500 for each document** during office hours from 08h00 – 13:00 on weekdays or on the e-tender website or municipal website for free.

The completed Tender documents must be placed in the Tender Box, situated at the main reception area of Magareng Local Municipality, Magrieta Prinsloo Street, Warrenton, 8530, no later than **06 November 2026 at 12h00**. Details of all bids received will be posted on the municipal website (www.magareng.gov.za).

Only tenderers that score above the minimum threshold of **70%** of the maximum points for Functionality will be considered for further evaluation. Magareng Local Municipality reserves the right not to accept the lowest bid or to award a contract to the bidder scoring the highest number of points.

Tenderers are required to submit a municipal account bearing the Tenderers Entity's name as proof of payment of municipal services which is not older than 3 month and must not be in arrears for more than 3 months at the tender closure date. If the tender amount is above R10m (incl VAT), the municipal account must not be older than 3 months and must not be in arrears for more than 30 days.

Proof of municipal services for business properties registered in the name(s) of all shareholders and / or directors that the bidder has no undisputed commitments for municipal services towards a municipality or service provider i.r.o payments which are overdue more than 90 days

If the value of the tender amount is expected to exceed R 10 million (VAT included) and if the bidder is required by law to prepare annual financial statements for auditing purposes. The bidder must submit, their audited annual financial statements-

- for the past three years; or

- since their establishment if established during the past three years.

Telephonic, facsimile, email and/or late bids will not be accepted. Bids must be valid for a period of ninety (90) days after the closing date of the bid.

There will be no briefing session. For SCM related enquiries please contact, Ms Chrystal Kruger, at telephone number 053 497 3111, cckruger29@gmail.com and for technical related enquiries Ms KedisaletseKhaziwa at 053 497 3111, cfo@magareng.gov.za during office hours from 08h00 to 16h00.

The tenders will be evaluated in terms of the 80/20 preference points system of which 80 points will be for price and 20 points for specific goals for this bid is indicated below:

Specific Goals	Number of points allocated (80/20 system)	Number of points allocated (90/10 system)
Fifty one per cent (51%) or more black owned companies	10	5
Thirty per cent (30%) or more women owned companies	5	3
Locality: Within 250 km from Magareng Local Municipality	5	2
Total	20	10

The Magareng Local Municipality does not bind itself to accept the lowest or any bid and the Municipality reserves the right to accept the whole or any part of any bid and further reserves the right to invite further bids if it so wishes to. No reasons for the acceptance or rejection of any bid will be given.

Issued by:

Mr TM Thage
MUNICIPAL MANAGER
MAGARENG LOCAL MUNICIPALITY

1.2: CHECKLIST OF MANDATORY DOCUMENTS

NO	ITEM	CONTRACTOR TICK OFF
1	Invitation to Bid MBD 1	
2	Declaration of Good Standing Regarding Tax MBD 2	
3	Pricing Schedule – Firm Prices(Professional Services) MBD 3.3	
4	Declaration of interest MBD 4	
5	Preference points claim form MBD 6.1	
6	Contract Form – Rendering Of Services MBD 7.2	
7	Declaration of Bidder's Past Supply Chain Management Practices MBB 8	
8	Certificate of Independent Bid Determination MBD 9	
9	Proof of CSD Registration	
10	Tax Clearance Certificate or Tax Compliance Status Pin Issued.	
11	Municipal account	
12	Certified copy of Identification Document of Directors and/or Members.	
13	Joint Venture Agreement (if the tenderer is a joint venture)	
14	Record of Addenda	
15	Relevant Municipal / Public Sector Vat Consulting Experience	
16	Knowledge And Experience Of The Solar Financial System	
17	Qualifications And Experience Of Proposed Personnel	
18	Portfolio Of Evidence / Track Record	
19	Registration As A Tax Practitioner / Tax Representative And Professional Membership	
20	Proposed Methodology, Work Plan And Skills Transfer Approach	

1.3: TENDER CONDITIONS AND INFORMATION

1. General and special conditions of contract

The general conditions of contract (GCC) as well as special conditions of contract (SCC) forming part of this set of tender documents will be applicable to this tender in addition to the conditions of tender. Where the GCC and SCC are in conflict with one another, the stipulations of the SCC will prevail.

2. Acceptance or Rejection of a tender

The municipality reserves the right to withdraw any invitation to tender and/or to re-advertise or to reject any tender or to accept part of it. The municipality does not bind itself to accepting the lowest tender or the tender scoring the highest points. The municipality reserves the right to waive any requirements as contained in the bid conditions and or specifications.

3. Validity Period

Bids shall remain valid for ninety (90) days after the tender closure date.

4. VAT

Price(s) quoted must be firm and must be inclusive of VAT.

5. Registration on central supplier database

It is expected of all prospective service providers who are not yet registered on the central supplier database to register without delay on the prescribed form. The municipality reserves the right not to award tenders to prospective suppliers who are not registered on the database.

6. Completion of Tender Documents

- a) The original tender document must be completed fully in black ink and signed by the authorised signatory to validate the tender. Failure to do so will result in the disqualification of the tender.
- b) Tender documents may not be retyped. Retyped documents will result in the disqualification of the tender.
- c) The complete tender document must be returned. Missing pages will result in the disqualification of the tender.
- d) No unauthorised alteration of this set of tender documents will be allowed. Any unauthorised alteration will disqualify the tender automatically. Any ambiguity has to be cleared with contact person for the tender before the tender closure.

7. Compulsory Documentation

7.1 Tax Clearance Certificate

- a) A copy of a Tax Compliance Status Pin or a Tax Compliance Certificate, printed from the South African Revenue Service (SARS) website, must accompany the bid documents. The onus is on the bidder to ensure that their tax matters with SARS are in order.
- b) In the case of a Consortium/Joint Venture every member must submit a separate Tax Compliance Status Pin and a Tax Compliance Certificate, printed from the SARS website, with the bid documents.
- c) If a bid is not supported by a Tax Compliance Status Pin and a Tax Compliance Certificate as an attachment to the bid documents, the Municipality reserves the right to obtain such documents after the closing date to verify that the bidder's tax matters are in order. If no such document can be obtained within a period as specified by the Municipality, the bid will be disqualified.
- d) The Tax Compliance Status Pin will be verified by the Municipality on the SARS website.

7.2 Municipal Rates, Taxes and Charges

- a) Tenderers are required to submit a municipal account bearing the Tenderers Entity's name as proof of payment of municipal services which is not older than 3 month and must not be in arrears for more than 3 months at the tender closure date.
- b) In the event of residing at the rural area where services are not rendered a letter from the tribal authority with affidavit must be submitted.
- c) Proof of municipal services for business properties registered in the name(s) of all shareholders and / or directors that the bidder has no undisputed commitments for municipal services towards a municipality or service provider i.r.o payments which are overdue more than 90 days
- d) For Joint Ventures(JV), Tenderers are requested to submit Municipal Statements Account for each member of the JV and conditions of Lease agreement are stipulated below (d)
- e) Conditions for Lease agreement;
 - i. In case tenderers lease office space from the landlord via the estate agency, tenderers are requested to submit the said lease agreement together with the Municipal Statement Account bearing the Name of the Lessor.
 - ii. Lessor's Company name and must appear on both the Lease Agreement and the Municipal Statement Account.
 - iii. The Lessee's Entity name must appear on the Lease Agreement

8. Compulsory statutory supporting documents

- a) Certified copies of Identity Documents of members / shareholders / directors of the company (original stamp not older than 3 months).
- b) Valid CIPC documents / copies of company registration documents.
- c) Declaration of interest forms duly completed (MBD documents).
- d) General conditions of contract must be properly signed.

9. Conditions

Comply with conditions as specified in the Bid documents and / or specification documents.

10. Quotation

- a) Specifications must be disclosed on the quotation.
- b) Quotation must be properly signed and must be on the company's letterhead.

11. Site / Information Meetings

- a) Site or information meetings, if specified, are compulsory. Bids will not be accepted from bidders who have not attended compulsory site or information meetings.

12. Samples

Samples, if requested, are to be provided to the Municipality with the tender document or as stipulated.

13. Quantities of Specific Items

If tenders are called for a specific number of items, the Municipality reserves the right to change the number of such items to be higher or lower. The successful bidder will then be given an opportunity to evaluate the new scenario and inform the Municipality if it is acceptable. If the successful bidder does not accept the new scenario, it will be offered to the second-placed bidder. The process will be continued to the Municipality's satisfaction.

14. Submission of Tender

- a) The completed Tender documents must be placed in the Tender Box, situated at the main reception area of Magareng Local Municipality, Magrieta Prinsloo Street, Warrenton, 8530.
- b) Faxed and late tenders will not be accepted.

15. Expenses Incurred in Preparation of Tender

The Municipality shall not be liable for any expenses incurred in the preparation and submission of the tender.

16. Contact with Municipality after Tender Closure Date

Bidders shall not contact Magareng Local Municipality on any matter relating to their bid from the time of the opening of the bid to the time the contract is awarded. If a bidder wishes to bring additional information to the attention of Magareng Local Municipality, it should do so in writing. Any effort by the firm to influence Magareng Local Municipality in the bid evaluation, bid comparison or contract award decisions may result in the rejection of the bid.

17. Opening, Recording and Publications of Tenders Received

- a) Details of all bids received will be posted on the municipal website (www.magareng.gov.za).
- b) Faxed and late tenders will not be accepted.

18. Evaluation of Tenders

Tenders will be evaluated in terms of their responsiveness to the tender specifications and requirements as well as such additional criteria as set out in this set of tender documents.

19. Procurement Policy

Bids will be evaluated in terms of the 80 (price) / 20 (SPECIFIC GOALS) preferential point system. Bids will be awarded in accordance with the Preferential Procurement Regulations, 2022 pertaining to the Preferential Procurement Policy Framework Act, No 5 of 2000 and its amendments as well as the Municipality's Supply Chain Management Policy.

20. Contract

The Municipality, at its discretion, may request the signing of an additional Service Level Agreement which, together with the signed tender document, will constitute the full agreement between the Municipality and the successful bidder.

21. Subcontracting

- a) The service provider shall not subcontract the whole of the Contract.
- b) Except where otherwise provided by the service provider, the service provider shall not subcontract any part of the Contract without the prior written consent of the Municipality, which consent shall not be unreasonably withheld.

- c) The contractual relationship between the service provider and any subcontractors selected by the service provider in consultation with the Municipality in accordance with the requirements of and a procedure contained within the Scope of Work, shall be the same as if the service provider had appointed the subcontractor in terms of paragraph (b) above.
- d) Any consent granted in accordance with paragraph (b) or appointment of a subcontractor in accordance with paragraph (c) shall not imply a contract between the Municipality and the subcontractor, or a responsibility or liability on the part of the Municipality to the subcontractor and shall not relieve the service provider from any liability or obligation under the Contract and he shall be liable for the acts, defaults and neglects of any subcontractor, his agents or employees as fully as if they were the acts, defaults or neglects of the service provider, his agents or employees.

22. Language of Service Provider

The contract documents will be compiled in English and the English versions of all referred documents will be taken as applicable.

23. Extension of Contract

The contract with the successful bidder may be extended on the basis of performance with a period not exceeding 15% of the original contract.

24. Wrong Information Furnished

Where a contract has been awarded on the strength of the information furnished by the bidder which, after the conclusion of the relevant agreement, is proved to have been incorrect, the Municipality may, in addition to any other legal remedy it may have, recover from the contractor all costs, losses or damages incurred or sustained by the Municipality as a result of the award of the contract.

25. Past Practices

- a) The bid of any bidder may be rejected if that bidder or any of its directors have abused the municipality's supply chain management system or committed any improper conduct in relation to such system.
- b) The bid of any bidder may be rejected if it is or has been found that that bidder or any of its directors influenced or tried to influence any official or councilor with this or any past tender.
- c) The bid of any bidder may be rejected if it is or has been found that that bidder or any of its directors offered, promised or granted any official or any of his/her close family members, partners or associates any reward, gift, favor, hospitality or any other benefit in any improper way, with this or any past tender.

FAILURE TO COMPLY WITH THE ABOVEMENTIONED WILL RESULT IN NO PREFERENCE POINTS BEING AWARDED

26. Letter of Good Standing from the Commissioner of Compensation

- a) A valid Letter of Good Standing from the Compensation Commissioner or a copy thereof, must accompany the bid documents unless the bidder is registered on the Central Supplier Database and they have a valid Letter of Good Standing from the Compensation Commissioner or a copy thereof for the bidder on record. The onus is on the bidder to ensure that the Municipality has a valid Letter of Good Standing from the Compensation Commissioner or a copy thereof on record.
- b) In the case of a Consortium/Joint Venture every member must submit a separate valid Letter of Good Standing from the Compensation Commissioner or a copy thereof with the bid documents unless the member is registered on the Central Supplier Database and they have a valid Letter of Good Standing from the Compensation Commissioner or a copy thereof on record for all members of the Consortium/Joint Venture.
- c) If a bid is not supported by a valid Letter of Good Standing from the Compensation Commissioner or a copy thereof, either as an attachment to the bid documents or on record in the case of suppliers registered on the Central Supplier Database, the Municipality reserves the right to obtain such document after the closing date. If no such document can be obtained within a period as specified by the Municipality, the bid will be disqualified.
- d) If a bid is accompanied by proof of application for valid Letter of Good Standing from the Compensation Commissioner, the original or copy thereof must be submitted on/or before the final date of award.
- e) Should a bidder's Letter of Good Standing from the Compensation Commissioner expires during the contract period, a valid certificate must be submitted within an agreed upon time.
- f) The right is reserved to not award a tender if a valid Letter of Good Standing from the Compensation Commissioner or a certified copy thereof is not submitted within the requested time.

27. Authorized Signatory

- a) A bid shall be eligible for consideration only if it bears the signature of the bidder or of some person duly and lawfully authorized to sign it for and on behalf of the bidder.

28. Negotiations

Should the tender prices be higher than the available funds of the client, the client reserves the right to negotiate with the successful bidder to limit the work in accordance with the tender specifications in order not to exceed the available budget.

29. In the case of a Trust, Consortium or Joint venture the following will apply:

- i) The Trust, Consortium or Joint venture agreement must be submitted as part of the bid documents;
- ii) No amendments to Trust, Consortium or Joint venture agreement may be made without the prior approval of the Municipality; if not accepted by the Municipality and the Trust, Consortium or Joint venture continue without approval the Trust, Consortium or Joint venture contract can be cancelled as if poor performance had taken place;
- iii) The Trust, Consortium or Joint venture will only qualify for points for their specific goals as a legal entity.
- iv) All members of the Trust, Consortium or Joint venture must submit, with the bid documents:
 - a) A valid tax clearance certificate or SARS tax pin, individually;
 - b) an agreement that clearly provides clarity of Profit and liability sharing; and
 - c) a resolution taken by the board of directors of the Consortium or Joint venture and other information that agrees with the Trust, Consortium or Joint venture agreement.
- v) For the evaluation of functionality regarding a Consortium or Joint venture refer to the functionality section.

1.4: GENERAL CONDITIONS OF CONTRACT

NOTES

The purpose of this document is to:

- i. Draw special attention to certain general conditions applicable to government bids, contracts and orders; and
- ii. To ensure that clients be familiar with regard to the rights and obligations of all parties involved in doing business with government.

In this document words in the singular also mean in the plural and vice versa and words in the masculine also mean in the feminine and neuter.

- The General Conditions of Contract will form part of all bid documents and may not be amended.
- Special Conditions of Contract (SCC) relevant to a specific bid, should be compiled separately for every bid (if applicable) and will supplement the General Conditions of Contract. Whenever there is a conflict, the provisions in the SCC shall prevail.

TABLE OF CLAUSES

1. Definitions
2. Application
3. General
4. Standards
5. Use of contract documents and information; inspection
6. Patent rights
7. Performance security
8. Inspections, tests and analysis
9. Packing
10. Delivery and documents
11. Insurance
12. Transportation
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14. Spare parts
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18. Contract amendments
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20. Subcontracts
21. Delays in the supplier's performance
22. Penalties
23. Termination for default
24. Dumping and countervailing duties
25. Force Majeure
26. Termination for insolvency
27. Settlement of disputes
28. Limitation of liability
29. Governing language
30. Applicable law
31. Notices
32. Taxes and duties
33. National Industrial Participation Programme (NIPP)
34. Prohibition of restrictive practices

General Conditions of Contract	
1. Definitions	1. The following terms shall be interpreted as indicated: 1.1 "Closing time" means the date and hour specified in the bidding documents for the receipt of bids. 1.2 "Contract" means the written agreement entered into between the purchaser and the supplier, as recorded in the contract form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein. 1.3 "Contract price" means the price payable to the supplier under the contract for the full and proper performance of his contractual obligations. 1.4 "Corrupt practice" means the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official in the procurement process or in contract execution. 1.5 "Countervailing duties" are imposed in cases where an enterprise abroad is subsidized by its government and encouraged to market its products internationally. 1.6 "Country of origin" means the place where the goods were mined, grown or produced or from which the services are supplied. Goods are produced when, through manufacturing, processing or substantial and major assembly of components, a commercially recognized new product results that is substantially different in basic characteristics or in purpose or utility from its components. 1.7 "Day" means calendar day. 1.8 "Delivery" means delivery in compliance of the conditions of the contract or order. 1.9 "Delivery ex stock" means immediate delivery directly from stock actually on hand. 1.10 "Delivery into consignees store or to his site" means delivered and unloaded in the specified store or depot or on the specified site in compliance with the conditions of the contract or order, the supplier bearing all risks and charges involved until the supplies are so delivered and a valid receipt is obtained. 1.11 "Dumping" occurs when a private enterprise abroad market its goods on own initiative in the RSA at lower prices than that of the country of origin and which have the potential to harm the local industries in the RSA. 1.12 "Force majeure" means an event beyond the control of the supplier and not involving the supplier's fault or negligence and not foreseeable. Such events may include, but is not restricted to, acts of the purchaser in its sovereign capacity, wars or revolutions, fires, floods, epidemics, quarantine restrictions and freight embargoes. 1.13 "Fraudulent practice" means a misrepresentation of facts in order to influence a procurement process or the execution of a contract to the detriment of any bidder, and includes collusive practice among bidders (prior to or after bid submission) designed to establish bid prices at artificial non-competitive levels and to deprive the bidder of the benefits of free and open competition. 1.14 "GCC" means the General Conditions of Contract. 1.15 "Goods" means all of the equipment, machinery, and/or other materials that the supplier is required to supply to the purchaser under the contract. 1.16 "Imported content" means that portion of the bidding price represented by the cost of components, parts or materials which have been or are still to be imported (whether by the supplier or his subcontractors) and which costs are inclusive of the costs abroad, plus freight and other direct importation costs such as landing costs, dock dues, import duty, sales duty or other similar tax or duty at the South African place of entry as well as transportation and handling charges to the factory in the Republic where the supplies covered by the bid will be manufactured. 1.17 "Local content" means that portion of the bidding price which is not included in the imported content provided that local manufacture does take place. 1.18 "Manufacture" means the production of products in a factory using labour, materials, components and machinery and includes other related value-adding activities. 1.19 "Order" means an official written order issued for the supply of goods or works or the rendering of a service. 1.20 "Project site," where applicable, means the place indicated in bidding documents. 1.21 "Purchaser" means the organization purchasing the goods. 1.22 "Republic" means the Republic of South Africa. 1.23 "SCC" means the Special Conditions of Contract. 1.24 "Services" means those functional services ancillary to the supply of the goods, such as transportation and any other incidental services, such as installation, commissioning, provision of technical assistance,

	training, catering, gardening, security, maintenance and other such obligations of the supplier covered under the contract. 1.25 "Written" or "in writing" means hand-written in ink or any form of electronic or mechanical writing.
2. Application	2.1 These general conditions are applicable to all bids, contracts and orders including bids for functional and professional services, sales, hiring, letting and the granting or acquiring of rights, but excluding immovable property, unless otherwise indicated in the bidding documents. 2.2 Where applicable, special conditions of contract are also laid down to cover specific supplies, services or works. 2.3 Where such special conditions of contract are in conflict with these general conditions, the special conditions shall apply.
3. General	3.1 Unless otherwise indicated in the bidding documents, the purchaser shall not be liable for any expense incurred in the preparation and submission of a bid. Where applicable a non- refundable fee for documents may be charged. 3.2 With certain exceptions, invitations to bid are only published in the Government Tender Bulletin. The Government Tender Bulletin may be obtained directly from the Government Printer, Private Bag X85, Pretoria 0001, or accessed electronically from www.treasury.gov.za
4. Standards	4.1 The goods supplied shall conform to the standards mentioned in the bidding documents and specifications.
5. Use of contract documents and information; inspection	5.1 The supplier shall not, without the purchaser's prior written consent, disclose the contract, or any provision thereof, or any specification, plan, drawing, pattern, sample, or information furnished by or on behalf of the purchaser in connection therewith, to any person other than a person employed by the supplier in the performance of the contract. Disclosure to any such employed person shall be made in confidence and shall extend only so far as may be necessary for purposes of such performance. 5.2 The supplier shall not, without the purchaser's prior written consent, make use of any document or information mentioned in GCC clause 5.1 except for purposes of performing the contract. 5.3 Any document, other than the contract itself mentioned in GCC clause 5.1 shall remain the property of the purchaser and shall be returned (all copies) to the purchaser on completion of the supplier's performance under the contract if so required by the purchaser. 5.4 The supplier shall permit the purchaser to inspect the supplier's records relating to the performance of the supplier and to have them audited by auditors appointed by the purchaser, if so required by the purchaser.
6. Patent rights	6.1 The supplier shall indemnify the purchaser against all third-party claims of infringement of patent, trademark, or industrial design rights arising from use of the goods or any part thereof by the purchaser.
7. Performance security	7.1 Within thirty (30) days of receipt of the notification of contract award, the successful bidder shall furnish to the purchaser the performance security of the amount specified in SCC. 7.2 The proceeds of the performance security shall be payable to the purchaser as compensation for any loss resulting from the supplier's failure to complete his obligations under the contract. 7.3 The performance security shall be denominated in the currency of the contract, or in a freely convertible currency acceptable to the purchaser and shall be in one of the following forms: (a) a bank guarantee or an irrevocable letter of credit issued by a reputable bank located in the purchaser's country or abroad, acceptable to the purchaser, in the form provided in the bidding documents or another form acceptable to the purchaser; or (b) an cashier's or certified cheque. 7.4 The performance security will be discharged by the purchaser and returned to the provider not later than thirty (30) days following the date of completion of the supplier's performance obligations under the contract, including any warranty obligations, unless otherwise specified in SCC.
8. Inspections, tests and analyses	8.1 All pre-bidding testing will be for the account of the bidder. 8.2 If it is a bid condition that supplies to be produced or services to be rendered should at any stage during production or execution or on completion be subject to inspection, the premises of the bidder or contractor shall be open, at all reasonable hours, for inspection by a representative of the Department or an organization acting on behalf of the Department. 8.3 If there are no inspection requirements indicated in the bidding documents and no mention is made in the contract, but during the contract period it is decided that inspections shall be carried out, the purchaser shall itself make the necessary arrangements, including payment arrangements with the testing authority concerned. 8.4 If the inspections, tests and analyses referred to in clauses 8.2 and 8.3 show the supplies to be in accordance with the contract requirements, the cost of the inspections, tests and analyses shall be defrayed by the purchaser.

	8.5 Where the supplies or services referred to in clauses 8.2 and 8.3 do not comply with the contract requirements, irrespective of whether such supplies or services are accepted or not, the cost in connection with these inspections, tests or analyses shall be defrayed by the supplier. 8.6 Supplies and services which are referred to in clauses 8.2 and 8.3 and which do not comply with the contract requirements may be rejected. 8.7 Any contract supplies may on or after delivery be inspected, tested or analyzed and may be rejected if found not to comply with the requirements of the contract. Such rejected supplies shall be held at the cost and risk of the supplier who shall, when called upon, remove them immediately at his own cost and forthwith substitute them with supplies which do comply with the requirements of the contract. Failing such removal the rejected supplies shall be returned at the suppliers cost and risk. Should the supplier fail to provide the substitute supplies forthwith, the purchaser may, without giving the provider further opportunity to substitute the rejected supplies, purchase such supplies as may be necessary at the expense of the supplier. 8.8 The provisions of clauses 8.4 to 8.7 shall not prejudice the right of the purchaser to cancel the contract on account of a breach of the conditions thereof, or to act in terms of Clause 23 of GCC.
9. Packing	9.1 The supplier shall provide such packing of the goods as is required to prevent their damage or deterioration during transit to their final destination, as indicated in the contract. The packing shall be sufficient to withstand, without limitation, rough handling during transit and exposure to extreme temperatures, salt and precipitation during transit, and open storage. Packing, case size and weights shall take into consideration, where appropriate, the remoteness of the goods' final destination and the absence of heavy handling facilities at all points in transit. 9.2 The packing, marking, and documentation within and outside the packages shall comply strictly with such special requirements as shall be expressly provided for in the contract, including additional requirements, if any, specified in SCC, and in any subsequent instruction ordered by the purchaser.
10. Delivery and documents	10.1 Delivery of the goods shall be made by the supplier in accordance with the terms specified in the contract. The details of shipping and/or other documents to be furnished by the supplier are specified in SCC. 10.2 Documents to be submitted by the supplier are specified in SCC.
11. Insurance	11.1 The goods supplied under the contract shall be fully insured in a freely convertible currency against loss or damage incidental to manufacture or acquisition, transportation, storage and delivery in the manner specified in the SCC.
12. Transportation	12.1 Should a price other than an all-inclusive delivered price be required, this shall be specified in the SCC.
13. Incidental Services	13.1 The provider may be required to provide any or all of the following services, including additional services, if any, specified in SCC: - performance or supervision of on-site assembly and/or commissioning of the supplied goods; - furnishing of tools required for assembly and/or maintenance of the supplied goods; - furnishing of a detailed operations and maintenance manual for each appropriate unit of the supplied goods; - performance or supervision or maintenance and/or repair of the supplied goods, for a period of time agreed by the parties, provided that this service shall not relieve the supplier of any warranty obligations under this contract; and - training of the purchaser's personnel, at the supplier's plant and/or on-site, in assembly, start-up, operation, maintenance, and/or repair of the supplied goods. 13.2 Prices charged by the supplier for incidental services, if not included in the contract price for the goods, shall be agreed upon in advance by the parties and shall not exceed the prevailing rates charged to other parties by the supplier for similar services.
14. Spare parts	14.1 As specified in SCC, the supplier may be required to provide any or all of the following materials, notifications, and information pertaining to spare parts manufactured or distributed by the supplier: - such spare parts as the purchaser may elect to purchase from the supplier, provided that this election shall not relieve the supplier of any warranty obligations under the contract; and - in the event of termination of production of the spare parts: - Advance notification to the purchaser of the pending termination, in sufficient time to permit the purchaser to procure needed requirements; and - following such termination, furnishing at no cost to the purchaser, the blueprints, drawings, and specifications of the spare parts, if requested.
15. Warranty	15.1 The supplier warrants that the goods supplied under the contract are new, unused, of the most recent or current models, and that they incorporate all recent improvements in design and materials unless provided otherwise in the contract. The supplier further warrants that all goods supplied under this contract shall have no defect, arising from design, materials, or workmanship (except when the design and/or material is required by the purchaser's specifications) or from any act or omission of the supplier, that may develop under normal use of the supplied goods in the conditions prevailing in the country of final destination. 15.2 This warranty shall remain valid for twelve (12) months after the goods, or any portion thereof as the case may be, have been delivered to and accepted at the final destination indicated in the contract, or for eighteen (18) months after the date of shipment from the port or place of loading in the source country, whichever period concludes earlier, unless specified otherwise in SCC.

	15.3 The purchaser shall promptly notify the supplier in writing of any claims arising under this warranty. 15.4 Upon receipt of such notice, the supplier shall, within the period specified in SCC and with all reasonable speed, repair or replace the defective goods or parts thereof, without costs to the purchaser. 15.5 If the supplier, having been notified, fails to remedy the defect(s) within the period specified in SCC, the purchaser may proceed to take such remedial action as may be necessary, at the supplier's risk and expense and without prejudice to any other rights which the purchaser may have against the supplier under the contract.
16. Payment	16.1 The method and conditions of payment to be made to the supplier under this contract shall be specified in SCC. 16.2 The supplier shall furnish the purchaser with an invoice accompanied by a copy of the delivery note and upon fulfilment of other obligations stipulated in the contract. 16.3 Payments shall be made promptly by the purchaser, but in no case later than thirty (30) days after submission of an invoice or claim by the supplier. 16.4 Payment will be made in Rand unless otherwise stipulated in SCC.
17. Prices	17.1 Prices charged by the supplier for goods delivered and services performed under the contract shall not vary from the prices quoted by the supplier in his bid, with the exception of any price adjustments authorized in SCC or in the purchaser's request for bid validity extension, as the case may be.
18. Contract amendments	18.1 No variation in or modification of the terms of the contract shall be made except by written amendment signed by the parties concerned.
19. Assignment	19.1 The supplier shall not assign, in whole or in part, its obligations to perform under the contract, except with the purchaser's prior written consent.
20. Subcontracts	20.1 The supplier shall notify the purchaser in writing of all subcontracts awarded under this contracts if not already specified in the bid. Such notification, in the original bid or later, shall not relieve the supplier from any liability or obligation under the contract.
21. Delays in the supplier's performance	21.1 Delivery of the goods and performance of services shall be made by the supplier in accordance with the time schedule prescribed by the purchaser in the contract. 21.2 If at any time during performance of the contract, the supplier or its subcontractor(s) should encounter conditions impeding timely delivery of the goods and performance of services, the supplier shall promptly notify the purchaser in writing of the fact of the delay, its likely duration and its cause(s). As soon as practicable after receipt of the supplier's notice, the purchaser shall evaluate the situation and may at his discretion extend the supplier's time for performance, with or without the imposition of penalties, in which case the extension shall be ratified by the parties by amendment of contract. 21.3 No provision in a contract shall be deemed to prohibit the obtaining of supplies or services from a national department, Provincial department or a local authority. 21.4 The right is reserved to procure outside of the contract small quantities or to have minor essential services executed if an emergency arises, the supplier's point of supply is not situated at or near the place where the supplies are required, or the supplier's services are not readily available. 21.5 Except as provided under GCC Clause 25, a delay by the supplier in the performance of its delivery obligations shall render the supplier liable to the imposition of penalties, pursuant to GCC Clause 22, unless an extension of time is agreed upon pursuant to GCC Clause 21.2 without the application of penalties. 21.6 Upon any delay beyond the delivery period in the case of a supplies contract, the purchaser shall, without cancelling the contract, be entitled to purchase supplies of a similar quality and up to the same quantity in substitution of the goods not supplied in conformity with the contract and to return any goods delivered later at the supplier's expense and risk, or to cancel the contract and buy such goods as may be required to complete the contract and without prejudice to his other rights, be entitled to claim damages from the supplier.
22. Penalties	22.1 Subject to GCC Clause 25, if the supplier fails to deliver any or all of the goods or to perform the services within the period(s) specified in the contract, the purchaser shall, without prejudice to its other remedies under the contract, deduct from the contract price, as a penalty, a sum calculated on the delivered price of the delayed goods or unperformed services using the current prime interest rate calculated for each day of the delay until actual delivery or performance. The purchaser may also consider termination of the contract pursuant to GCC Clause 23.
23. Termination for default	23.1 The purchaser, without prejudice to any other remedy for breach of contract, by written notice of default sent to the supplier, may terminate this contract in whole or in part: - if the supplier fails to deliver any or all of the goods within the period(s) specified in the contract, or within any extension thereof granted by the purchaser pursuant to GCC Clause 21.2; - if the supplier fails to perform any other obligation(s) under the contract; or - if the supplier, in the judgment of the purchaser, has engaged in corrupt or fraudulent practices in competing for or in executing the contract.

	23.2 In the event the purchaser terminates the contract in whole or in part, the purchaser may procure, upon such terms and in such manner as it deems appropriate, goods, works or services similar to those undelivered, and the supplier shall be liable to the purchaser for any excess costs for such similar goods, works or services. However, the supplier shall continue performance of the contract to the extent not terminated. 23.3 Where the purchaser terminates the contract in whole or in part, the purchaser may decide to impose a restriction penalty on the supplier by prohibiting such supplier from doing business with the public sector for a period not exceeding 10 years. 23.4 If a purchaser intends imposing a restriction on a supplier or any person associated with the supplier, the supplier will be allowed a time period of not more than fourteen (14) days to provide reasons why the envisaged restriction should not be imposed. Should the supplier fail to respond within the stipulated fourteen (14) days the purchaser may regard the intended penalty as not objected against and may impose it on the supplier. 23.5 Any restriction imposed on any person by the Accounting Officer / Authority will, at the discretion of the Accounting Officer / Authority, also be applicable to any other enterprise or any partner, manager, director or other person who wholly or partly exercises or exercised or may exercise control over the enterprise of the first-mentioned person, and with which enterprise or person the first- mentioned person, is or was in the opinion of the Accounting Officer / Authority actively associated. 23.6 If a restriction is imposed, the purchaser must, within five (5) working days of such imposition, furnish the National Treasury, with the following information: - the name and address of the supplier and / or person restricted by the purchaser; - the date of commencement of the restriction; - the period of restriction; and - the reasons for the restriction. These details will be loaded in the National Treasury's central database of suppliers or persons prohibited from doing business with the public sector. 23.7 If a court of law convicts a person of an offence as contemplated in sections 12 or 13 of the Prevention and Combating of Corrupt Activities Act, No 12 of 2004, the court may also rule that such person's name be endorsed on the Register for Tender Defaulters. When a person's name has been endorsed on the Register, the person will be prohibited from doing business with the public sector for a period not less than five years and not more than 10 years. The National Treasury is empowered to determine the period of restriction and each case will be dealt with on its own merits. According to section 32 of the Act the Register must be open to the public. The Register can be perused on the National Treasury website.
24. Anti-Dumping and countervailing duties and rights	24.1 When, after the date of bid, provisional payments are required, or anti-dumping or countervailing duties are imposed, or the amount of a provisional payment or anti-dumping or countervailing right is increased in respect of any dumped or subsidized import, the State is not liable for any amount so required or imposed, or for the amount of any such increase. When, after the said date, such a provisional payment is no longer required or any such anti- dumping or countervailing right is abolished, or where the amount of such provisional payment or any such right is reduced, any such favourable difference shall on demand be paid forthwith by the contractor to the State or the State may deduct such amounts from moneys (if any) which may otherwise be due to the contractor in regard to supplies or services which he delivered or rendered, or is to deliver or render in terms of the contract or any other contract or any other amount which may be due to him.
25. Force Majeure	25.1 Notwithstanding the provisions of GCC Clauses 22 and 23, the supplier shall not be liable for forfeiture of its performance security, damages, or termination for default if and to the extent that his delay in performance or other failure to perform his obligations under the contract is the result of an event of force majeure. 25.2 If a force majeure situation arises, the supplier shall promptly notify the purchaser in writing of such condition and the cause thereof. Unless otherwise directed by the purchaser in writing, the supplier shall continue to perform its obligations under the contract as far as is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the force majeure event.
26. Termination for insolvency	26.1 The purchaser may at any time terminate the contract by giving written notice to the supplier if the supplier becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the supplier, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to the purchaser.
27. Settlement of disputes	27.1 If any dispute or difference of any kind whatsoever arises between the purchaser and the supplier in connection with or arising out of the contract, the parties shall make every effort to resolve amicably such dispute or difference by mutual consultation. 27.2 If, after thirty (30) days, the parties have failed to resolve their dispute or difference by such mutual consultation, then either the purchaser or the supplier may give notice to the other party of his intention to commence with mediation. No mediation in respect of this matter may be commenced unless such notice is given to the other party. 27.3 Should it not be possible to settle a dispute by means of mediation, it may be settled in a South African court of law. 27.4 Mediation proceedings shall be conducted in accordance with the rules of procedure specified in the SCC

	27.5 Notwithstanding any reference to mediation and/or court proceedings herein, a) the parties shall continue to perform their respective obligations under the contract unless they otherwise agree; and b) the purchaser shall pay the provider any monies due the supplier.
28. Limitation of liability	28.1 Except in cases of criminal negligence or wilful misconduct, and in the case of infringement pursuant to Clause 6; a) the supplier shall not be liable to the purchaser, whether in contract, tort, or otherwise, for any indirect or consequential loss or damage, loss of use, loss of production, or loss of profits or interest costs, provided that this exclusion shall not apply to any obligation of the supplier to pay penalties and/or damages to the purchaser; and b) the aggregate liability of the supplier to the purchaser, whether under the contract, in tort or otherwise, shall not exceed the total contract price, provided that this limitation shall not apply to the cost of repairing or replacing defective equipment.
29. Governing language	29.1 The contract shall be written in English. All correspondence and other documents pertaining to the contract that is exchanged by the parties shall also be written in English.
30. Applicable law	30.1 The contract shall be interpreted in accordance with South African laws, unless otherwise specified in SCC.
31. Notices	31.1 Every written acceptance of a bid shall be posted to the supplier concerned by registered or certified mail and any other notice to him shall be posted by ordinary mail to the address furnished in his bid or to the address notified later by him in writing and such posting shall be deemed to be proper service of such notice. 31.2 The time mentioned in the contract documents for performing any act after such aforesaid notice has been given, shall be reckoned from the date of posting of such notice.
32. Taxes and duties	32.1 A foreign supplier shall be entirely responsible for all taxes, stamp duties, license fees, and other such levies imposed outside the purchaser's country. 32.2 A local provider shall be entirely responsible for all taxes, duties, license fees, etc., incurred until delivery of the contracted goods to the purchaser. 32.3 No contract shall be concluded with any bidder whose tax matters are not in order. Prior to the award of a bid the department must be in possession of a tax clearance certificate, submitted by the bidder. This certificate must be an original issued by the South African Revenue Services.
33. National Industrial Participation Programme (NIPP)	33.1 The NIP Programme administered by the Department of Trade and Industry shall be applicable to all contracts that are subject to the NIP obligation.
34. Prohibition of restrictive practices	34.1 In terms of section 4 (1) (b) (iii) of the Competition Act No. 89 of 1998, as amended, an agreement between, or concerted practice by, firms, or a decision by an association of firms, is prohibited if it is between parties in a horizontal relationship and if a bidder(s) is / are or a contractor(s) was / were involved in collusive bidding (or bid rigging). 34.2 If a bidder(s) or contractor(s), based on reasonable grounds or evidence obtained by the purchaser, has / have engaged in the restrictive practice referred to above, the purchase may refer the matter to the Competition Commission for investigation and possible imposition of administrative penalties as contemplated in the Competition Act No. 89 of 1998. 34.3 If a bidder(s) or contractor(s), has / have been found guilty by the Competition commission of the restrictive practice referred to above, the purchaser may, in addition and without prejudice to any other remedy provided for, invalidate the bid(s) for such item(s) offered, and / or terminate the contract in whole or part, and / or restrict the bidder(s) or contractor(s) from conducting business with the public sector for a period not exceeding ten (10) years and / or claim damages from the bidder(s) or contractor(s) concerned.

CERTIFICATION

**I, THE UNDERSIGNED (FULL NAME)
CERTIFY THAT I HAVE READ AND UNDERSTOOD THE GENERAL CONDITIONS OF CONTRACT.**

.....
Signature

.....
Date

.....
Position

.....
Name of Bidder

1.5: FUNCTIONALITY REQUIREMENTS

Criterion	Description / What Will Be Assessed	Points
Relevant Municipal / Public Sector VAT Consulting Experience	Number of years and number of municipal/public sector clients for whom VAT consulting and audit was performed. Submit proof of five clients post 15 years with successful outcomes including reference letters.	25
Knowledge and Experience of the Solar Financial System	Demonstratable, verifiable experience with the Solar financial system, reconciliations and journal postings, supported by reference letters and five contactable clients.	15
Qualifications and Experience of Proposed Personnel	Academic qualifications (e.g. Degree in Accounting/Taxation), professional registration and years of relevant experience of the specific individuals to be assigned to the project. Submit four individuals with more than 10 years' experience.	20
Portfolio of Evidence / Track Record	Signed reference letters (e.g. VAT reviews, reconciliations, AFS disclosure notes) and five contactable references confirming quality and reliability of past work.	10
Registration as a Tax Practitioner / Tax Representative and Professional Membership	Valid SARS Registered Tax Practitioner status and membership of a recognized controlling body (e.g. SAIT, SAICA, SAIPA and CIMA). Submit proof of five members.	10
Proposed Methodology, Work Plan and Skills Transfer Approach	Clarity and suitability of the proposed approach to monthly support, SARS audit readiness, AFS disclosure assistance, and structured skills transfer to Finance and Creditors staff.	10
	10 signed assessments for training delivered by qualified and experienced trainer must be submitted, confirming the client's satisfaction.	10
TOTAL		100

1.6: TERMS OF REFERENCE

1.6.1 BACKGROUND AND PURPOSE

Magareng Local Municipality ("the Municipality") hereby invites suitably qualified and experienced service providers to submit proposals for the appointment of a VAT consultant to assist the Municipality with the management of its Value-Added Tax (VAT) function.

The South African Revenue Service (SARS) is currently conducting audits of municipalities across the country. The Municipality therefore requires the assistance of a specialist service provider to ensure that its VAT affairs are correct, fully compliant with the VAT Act, and adequately supported by documentation, in order to withstand a SARS audit should the Municipality be selected for one.

The Municipality further requires specialised support with the correct disclosure of VAT in its Annual Financial Statements (AFS) for year-end audit purposes, ongoing monthly VAT support, and skills transfer to the Finance and Creditors departments.

1.6.2 SCOPE OF WORK / TERMS OF REFERENCE

The appointed service provider will be required to render the following services on an ongoing (monthly) basis, unless otherwise indicated:

1.6.2.1 VAT Compliance and Risk Review

- Conduct a comprehensive review of the Municipality's VAT function, processes, controls and historical VAT returns to identify risks, errors or non-compliance.
- Assess the correctness of VAT treatment applied to all municipal revenue streams (e.g. property rates, refuse, sewerage, electricity, water, rental income, grants, and other income) and expenditure.
- Identify and quantify any VAT under-declarations, over-declarations, or exposure areas prior to a potential SARS audit.
- Recommend and assist with the implementation of corrective action, including voluntary disclosure where necessary.

1.6.2.2 SARS Audit Readiness and Support

- Prepare the Municipality's VAT records, reconciliations and supporting documentation to be audit-ready at all times.
- Represent and/or assist the Municipality during any SARS VAT audit, verification or review, including responding to SARS queries and correspondence.
- Liaise with SARS on behalf of the Municipality, where required and mandated.

1.6.2.3 Monthly VAT Function Support

- Review monthly VAT201 calculations and returns prior to submission for accuracy and completeness.
- Perform monthly VAT reconciliations between the general ledger, VAT control accounts and VAT returns submitted.
- Advise on the correct VAT treatment of new or unusual transactions, contracts and grant funding as they arise.
- Advise on any legislative or SARS policy changes affecting the Municipality's VAT function and the required corrective action.
- Provide guidance on the correct posting of VAT-related journal entries, including identifying which journals are required and where they should be posted in the financial system.

1.6.2.4 Annual Financial Statements (AFS) and Year-End Audit Support

- Assist with the correct calculation, treatment and disclosure of VAT in the Annual Financial Statements in accordance with GRAP and applicable reporting frameworks.
- Prepare or review VAT-related audit working papers, reconciliations and disclosure notes required by the Auditor-General South Africa (AGSA).
- Respond to audit queries relating to VAT raised by the Auditor-General during the annual audit process.

1.6.2.5 System Knowledge (Solar Financial System)

- The service provider must demonstrate extensive knowledge of, and hands-on experience with, the Solar financial system, including how VAT transactions, reports and journals are processed and configured within the system.
- Advise on the correct configuration and use of VAT-related functionality within Solar to minimize manual errors.

1.6.2.6 Skills Transfer

- Provide continuous, structured skills transfer and on-the-job training to officials in the Finance and Creditors departments on VAT legislation, compliance requirements and the correct use of Solar for VAT purposes.
- Develop and/or update VAT standard operating procedures (SOPs) and desktop guides for use by municipal officials.

1.6.3 MINIMUM REQUIREMENTS / ELIGIBILITY CRITERIA

Bidders must meet the following minimum requirements to be considered:

- Registered and in good standing with a recognized professional body (e.g. SAICA, SAIT, or equivalent), where applicable.
- A minimum of 10 years' proven experience providing VAT consulting/advisory services to municipalities or the broader public sector.

- Demonstrable, verifiable experience working with the Solar financial system — reference sites/letters must be provided.
- Sound knowledge of the VAT Act, MFMA, GRAP reporting standards, and municipal SCM/finance environment.
- Valid Tax Clearance Certificate/PIN.
- Company registration documents (CIPC) and proof of professional indemnity insurance.
- CVs and qualifications of the specific personnel who will be assigned to the Municipality's account.

1.6.4 EVALUATION CRITERIA

Proposals will be evaluated in three stages in accordance with the Municipality's Supply Chain Management Policy: (i) compliance with mandatory administrative/legal requirements, (ii) functionality (technical merit), and (iii) price and specific goals (80/20 or 90/10, as applicable, in accordance with the Preferential Procurement Regulations). Only bidders who meet all mandatory requirements will be evaluated for functionality.

4.1 Functionality Scoring Table (Total: 100 Points)

Functionality will be scored out of 100 points as set out below.

Criterion	Description / What Will Be Assessed	Points
Relevant Municipal / Public Sector VAT Consulting Experience	Number of years and number of municipal/public sector clients for whom VAT consulting and audit was performed. Submit proof of five clients post 15 years with successful outcomes including reference letters.	25
Knowledge and Experience of the Solar Financial System	Demonstrable, verifiable experience with the Solar financial system, reconciliations and journal postings, supported by reference letters and five contactable clients.	15
Qualifications and Experience of Proposed Personnel	Academic qualifications (e.g. Degree in Accounting/Taxation), professional registration and years of relevant experience of the specific individuals to be assigned to the project. Submit four individuals with more than 10 years' experience.	20
Portfolio of Evidence / Track Record	Signed reference letters (e.g. VAT reviews, reconciliations, AFS disclosure notes) and five contactable references confirming quality and reliability of past work.	10
Registration as a Tax Practitioner / Tax	Valid SARS Registered Tax Practitioner status and membership of a recognized controlling body	10

Criterion	Description / What Will Be Assessed	Points
Representative and Professional Membership	(e.g. SAIT, SAICA, SAIPA and CIMA). Submit proof of five members.	
Proposed Methodology, Work Plan and Skills Transfer Approach	Clarity and suitability of the proposed approach to monthly support, SARS audit readiness, AFS disclosure assistance, and structured skills transfer to Finance and Creditors staff. 10 signed assessments for training delivered by qualified and experienced trainer must be submitted, confirming the client's satisfaction.	10 10
TOTAL		100

Bidders who fail to achieve the minimum functionality threshold of 80 points out of 100 will not be evaluated further and will not proceed to the price and specific goals evaluation stage.

Bidders must submit all supporting documentation referenced in the criteria above (reference letters, CVs, qualifications, proof of Solar experience, and proof of tax practitioner/representative and professional body registration) to enable proper scoring. Unsubstantiated claims will be scored 0 for the relevant criterion.

1.6.5. SUBMISSION REQUIREMENTS

Proposals must be submitted in a sealed envelope clearly marked with the bid number and description and must include all mandatory SCM documentation as per the bid document. Proposals must be delivered to the address and by the closing date and time indicated in the table above.

2.1: RETURNABLE MBD DOCUMENTS

2.1.1 MBD 1

INVITATION TO BID

YOU ARE HEREBY INVITED TO BID FOR REQUIREMENTS OF THE MAGARENG LOCAL MUNICIPALITY.					
BID NUMBER:	FIN01/ 2026/ 27	CLOSING DATE:	06 November 2026	CLOSING TIME:	12H00
DESCRIPTION	PROVISION OF VALUE ADDED TAX (VAT)CONSULTING SERVICES TO MAGARENG LM FOR A PERIOD OF 36 MONTHS				
BID RESPONSE DOCUMENTS MAY BE DEPOSITED IN THE BID BOX SITUATED AT					
MAGARENG Municipality					
Magrieta Prinsloo Street					
Warrenton					
8530					
SUPPLIER INFORMATION					
NAME OF BIDDER					
POSTAL ADDRESS					
STREET ADDRESS					
TELEPHONE NUMBER	CODE		NUMBER		
CELLPHONE NUMBER					
FACSIMILE NUMBER	CODE		NUMBER		
E-MAIL ADDRESS					
VAT REGISTRATION NUMBER					
TAX COMPLIANCE STATUS	TCS PIN:		AND	CSD No:	
B-BBEE STATUS LEVEL VERIFICATION CERTIFICATE [TICK APPLICABLE BOX]	☐ Yes ☐ No		B-BBEE STATUS LEVEL SWORN AFFIDAVIT	☐ Yes ☐ No	
[A B-BBEE STATUS LEVEL VERIFICATION CERTIFICATE/ SWORN AFFIDAVIT (FOR EMES & QSEs) MUST BE SUBMITTED IN ORDER TO QUALIFY FOR PREFERENCE POINTS FOR B-BBEE]					
ARE YOU THE ACCREDITED REPRESENTATIVE IN SOUTH AFRICA FOR THE GOODS /SERVICES /WORKS OFFERED?	☐ Yes ☐ No [IF YES ENCLOSE PROOF]		ARE YOU A FOREIGN BASED SUPPLIER FOR THE GOODS /SERVICES /WORKS OFFERED?	☐ Yes ☐ No [IF YES, ANSWER PART B:3]	
TOTAL NUMBER OF ITEMS OFFERED			TOTAL BID PRICE	R	
SIGNATURE OF BIDDER			DATE		
CAPACITY UNDER WHICH THIS BID IS SIGNED					
BIDDING PROCEDURE ENQUIRIES MAY BE DIRECTED TO:			TECHNICAL INFORMATION MAY BE DIRECTED TO:		
DEPARTMENT	Supply Chain Management		DEPARTMENT	Finance	
CONTACT PERSON	Chrystal Kruger		CONTACT PERSON	Kedisaletse Khaziwa	
TELEPHONE NUMBER	053 497 3111		TELEPHONE NUMBER	053 497 3111	
E-MAIL ADDRESS	cckruger29@gmail.com		E-MAIL ADDRESS	cfo@magareng.gov.za	

PART B TERMS AND CONDITIONS FOR BIDDING

1. BID SUBMISSION:
1.1. BIDS MUST BE DELIVERED BY THE STIPULATED TIME TO THE CORRECT ADDRESS. LATE BIDS WILL NOT BE ACCEPTED FOR CONSIDERATION. 1.2. ALL BIDS MUST BE SUBMITTED ON THE OFFICIAL FORMS PROVIDED–(NOT TO BE RE-TYPED) OR ONLINE 1.3. THIS BID IS SUBJECT TO THE PREFERENTIAL PROCUREMENT POLICY FRAMEWORK ACT AND THE PREFERENTIAL PROCUREMENT REGULATIONS, 2022, THE GENERAL CONDITIONS OF CONTRACT (GCC) AND, IF APPLICABLE, ANY OTHER SPECIAL CONDITIONS OF CONTRACT.
2. TAX COMPLIANCE REQUIREMENTS
2.1 BIDDERS MUST ENSURE COMPLIANCE WITH THEIR TAX OBLIGATIONS. 2.2 BIDDERS ARE REQUIRED TO SUBMIT THEIR UNIQUE PERSONAL IDENTIFICATION NUMBER (PIN) ISSUED BY SARS TO ENABLE THE ORGAN OF STATE TO VIEW THE TAXPAYER'S PROFILE AND TAX STATUS. 2.3 APPLICATION FOR THE TAX COMPLIANCE STATUS (TCS) CERTIFICATE OR PIN MAY ALSO BE MADE VIA E-FILING. IN ORDER TO USE THIS PROVISION, TAXPAYERS WILL NEED TO REGISTER WITH SARS AS E-FILERS THROUGH THE WEBSITE WWW.SARS.GOV.ZA. 2.4 FOREIGN SUPPLIERS MUST COMPLETE THE PRE-AWARD QUESTIONNAIRE IN PART B:3. 2.5 BIDDERS MAY ALSO SUBMIT A PRINTED TCS CERTIFICATE TOGETHER WITH THE BID. 2.6 IN BIDS WHERE CONSORTIA / JOINT VENTURES / SUB-CONTRACTORS ARE INVOLVED, EACH PARTY MUST SUBMIT A SEPARATE TCS CERTIFICATE / PIN / CSD NUMBER. 2.7 WHERE NO TCS IS AVAILABLE BUT THE BIDDER IS REGISTERED ON THE CENTRAL SUPPLIER DATABASE (CSD), A CSD NUMBER MUST BE PROVIDED.
3. QUESTIONNAIRE TO BIDDING FOREIGN SUPPLIERS
3.1. IS THE ENTITY A RESIDENT OF THE REPUBLIC OF SOUTH AFRICA (RSA)? ☐ YES ☐ NO 3.2. DOES THE ENTITY HAVE A BRANCH IN THE RSA? ☐ YES ☐ NO 3.3. DOES THE ENTITY HAVE A PERMANENT ESTABLISHMENT IN THE RSA? ☐ YES ☐ NO 3.4. DOES THE ENTITY HAVE ANY SOURCE OF INCOME IN THE RSA? ☐ YES ☐ NO 3.5. IS THE ENTITY LIABLE IN THE RSA FOR ANY FORM OF TAXATION? ☐ YES ☐ NO IF THE ANSWER IS "NO" TO ALL OF THE ABOVE, THEN IT IS NOT A REQUIREMENT TO REGISTER FOR A TAX COMPLIANCE STATUS SYSTEM PIN CODE FROM THE SOUTH AFRICAN REVENUE SERVICE (SARS) AND IF NOT REGISTER AS PER 2.3 ABOVE.

**NB: FAILURE TO PROVIDE ANY OF THE ABOVE PARTICULARS MAY RENDER THE BID INVALID.
NO BIDS WILL BE CONSIDERED FROM PERSONS IN THE SERVICE OF THE STATE.**

SIGNATURE OF BIDDER:

CAPACITY UNDER WHICH THIS BID IS SIGNED:

DATE:

2.1.2 MBD 2

It is condition of bid that the taxes of the successful bidder must be in order, or that satisfactory arrangements have been made with South African Revenue Services (SARS) to meet the bidder's tax obligations.

1. In order to meet this requirement bidders are required to complete the full form TCC 001 "Application for a Tax Clearance Certificate" and submit it to any SARS branch office nationally. The Tax Clearance Certificate Requirements are also applicable to foreign bidders / individuals who wish to submit bids.
2. SARS will furnish the bidder with a Tax Clearance Certificate that will be valid for a period of 1 (one) year from the date of approval.
3. The Tax Clearance Certificate PIN number must be submitted together with the bid. Failure to submit the original and valid Tax Clearance Certificate will result in the invalidation of the bid. Certified copies of the Tax Clearance Certificate will not be acceptable.
4. In bids where Consortia / Joint Ventures / Sub-contractors are involved; each party must submit a separate Tax Clearance Certificate.
5. Copies of the TCC001 "Application for a Tax Clearance Certificate" form are available from any SARS branch office nationally or on the website www.sars.gov.za or at our SCM office.
6. Applications for the Tax Clearance Certificates may also be made via e-Filing. In order to use this provision, taxpayers will need to register with SARS as e-Filers through the website www.sars.gov.za.

2.1.3 MBD 3.3

PRICING SCHEDULE
(Professional Services)

NAME OF BIDDER:	BID NO.:
CLOSING TIME	CLOSING DATE.....

OFFER TO BE VALID FOR 90 DAYS FROM THE CLOSING DATE OF BID.

ITEM NO	DESCRIPTION	BID PRICE IN RSA CURRENCY **(ALL APPLICABLE TAXES INCLUDED)	
1.	The accompanying information must be used for the formulation of proposals.		
2.	Bidders are required to indicate a ceiling price based on the total estimated time for completion of all phases and including all expenses inclusive of all applicable taxes for the project. R.....		
3.	PERSONS WHO WILL BE INVOLVED IN THE PROJECT AND RATES APPLICABLE (CERTIFIED INVOICES MUST BE RENDERED IN TERMS HERE OF)		
4.	PERSON AND POSITION	HOURLY RATE	DAILY RATE
	-----	R-----	-----
	-----	R-----	-----
	-----	R-----	-----
	-----	R-----	-----
	-----	R-----	-----
5.	PHASES ACCORDING TO WHICH THE PROJECT WILL BE COMPLETED, COST PER PHASE AND MAN-DAYS TO BE SPENT		
	-----	R-----	-----days
	-----R-----		-----days
	-----	R-----	-----days
	-----	R-----	-----days

5.1 Travel expenses (specify, for example rate / km and total km, class of air travel, etc). Only actual costs are recoverable. Proof of the expenses incurred must

accompany certified invoices.

DESCRIPTION OF EXPENSE TOBEINCURRED	RATE	QUANTITY	AMOUNT
.....		R.....	
.....		R.....	
.....		R.....	
.....		R.....	
TOTAL: R.....			

**** "all applicable taxes" includes value- added tax, pay as you earn, income tax, unemployment insurance contributions and skills development levies.**

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-2-

Bid No.:.....

Name of

Bidder:.....
.....

Other expenses, for example accommodation (specify, eg. Three star hotel, bed and breakfast, telephone cost, reproduction cost, etc.). On basis of these particulars, certified invoices will be checked for correctness. Proof of the expenses must accompany invoices.

DESCRIPTION OF EXPENSE TO BE INCURRED	RATE	QUANTITY	AMOUNT
.....			R.....
-			R.....
-			R.....
-			R.....
-			R.....
-			R.....

TOTAL: R......

6. Period required for commencement with project after
Acceptance of bid.....
7. Estimated man-days for completion of project
.....
8. Are the rates quoted firm for the full period of contract?
*YES/NO
9. If not firm for the full period, provide details of the basis on which
**adjustments will be applied for, for example consumer price
index**.....
.....
.....

*[DELETE IF NOT APPLICABLE]

Any enquiries regarding bidding procedure may be directed to the – Ms Chrystal Kruger (053) 497 3111

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2.1.4 MBD 4

DECLARATION OF INTEREST

1.	No bid will be accepted from persons in the service of the state.	
2.	Any person, having a kinship with persons in the service of the state, including a blood relationship, may make an offer or offers in terms of this invitation to bid. In view of possible allegations of favoritism, should the resulting bid, or part thereof, be awarded to persons connected with or related to persons in the service of the state, it is required that the bidder or their authorised representative declare their position in relation to the evaluating/adjudicating authority.	
3.	In order to give effect to the above, the following questionnaire must be completed and submitted with the bid.	
3.1	Full Name of bidder or his / her representative:	
3.2	Identity Number:	
3.3	Position occupied in the Company (director, trustee, shareholder ²):	
3.4	Company Registration Number:	
3.5	Tax Reference Number:	
3.6	VAT Registration Number:	
3.7	The names of all directors / trustees / shareholders / members, their individual identity numbers and state employee numbers (where applicable) must be indicated in paragraph 4 below.	
3.8	Are you presently in the service of the state?	YES / NO
3.8.1	If yes, furnish particulars:	
¹ MSCM Regulations: "in the service of the state" means to be – (a) a member of – (i) any municipal council; (ii) any provincial legislature; or (iii) the National Assembly or the National Council of Provinces; (b) a member of the board of directors of any municipal entity; (c) an official or any Municipality or municipal entity; (d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No. 1 of 1999);		

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(e) a member of the accounting authority of any national or provincial entity; or (f) an employee of Parliament or a provincial legislature. ² "Shareholder" means a person who owns shares in the company and is actively involved in the management of the company or business and exercise control over the company.		
3.9	Have you been in the service of the state for the past twelve months?	YES / NO
3.9.1	If yes, furnish particulars: 	
3.10	Do you have any relationship (family, friend, other) with persons in the service of the state and who may be involved with the evaluation and or adjudication of this bid?	YES / NO
3.10.1	If yes, furnish particulars: 	
3.11	Are you, aware of any relationship (family, friend, other) between any other bidder and any persons in the service of the state who may be involved with the evaluation and or adjudication of this bid?	YES / NO
3.11.1	If yes, furnish particulars: 	
3.12	Are any of the company's directors, trustees, managers, principle shareholders or stakeholders in the service of the state?	YES / NO
3.12.1	If yes, furnish particulars: 	
3.13	Are any spouse, child or parent of the company's directors, trustees, managers, principle shareholders or stakeholders in the service of the state?	YES / NO
3.13.1	If yes, furnish particulars: 	
3.14	Do you or any of the directors, trustees, managers, principle shareholders, or stakeholders of this company have any interest in any other related companies or business whether or not they are bidding for this contract?	YES / NO
3.14.1	If yes, furnish particulars: 	

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4. Full details of directors / trustees / members / shareholders		
Full Name	Identity Number	State Employee Number

.....
Signature

.....
Date

.....
Capacity

.....
Name of the bidder

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2.1.5 MBD 6.1

PREFERENCE POINT CLAIM FORM

PREFERENCE POINTS CLAIM FORM IN TERMS OF THE PREFERENTIAL PROCUREMENT REGULATIONS 2022

This preference form must form part of all bids invited. It contains general information and serves as a claim form for preference points for Specific Goals

NB: BEFORE COMPLETING THIS FORM, BIDDERS MUST STUDY THE GENERAL CONDITIONS, DEFINITIONS AND DIRECTIVES APPLICABLE IN RESPECT OF SPECIFIC GOALS, AS PRESCRIBED IN THE PREFERENTIAL PROCUREMENT REGULATIONS, 2022.

1. GENERAL CONDITIONS

1.1 The following preference point systems are applicable to all bids:

- the 80/20 system for requirements with a Rand value of up to R50 000 000 (all applicable taxes included); and
- the 90/10 system for requirements with a Rand value above R50 000 000 (all applicable taxes included)

1.2 a) The value of this bid is estimated not to exceed R50 000 000 (all applicable taxes included) and therefore the 80/20 preference point system shall be applicable; or

1.3 Points for this bid shall be awarded for:

- (a) Price; and
- (b) Specific Goals

1.4 The maximum points for this bid are allocated as follows:

	POINTS
PRICE	80
SPECIFIC GOALS	20
Total points for Price and SPECIFIC GOALS must not exceed	100

2. DEFINITIONS

- (a) **“tender”** means a written offer in the form determined by an organ of state in response to an invitation to provide goods or services through price quotations, competitive tendering process or any other method envisaged in legislation;
- (b) **“price”** means an amount of money tendered for goods or services, and includes all applicable taxes less all unconditional discounts;
- (c) **“rand value”** means the total estimated value of a contract in Rand, calculated at the time of bid invitation, and includes all applicable taxes;
- (d) **“tender for income-generating contracts”** means a written offer in the form determined by an organ of state in response to an invitation for the origination of income-generating contracts through any method envisaged in legislation that will result in a legal agreement between the organ of state and a third party that produces revenue for the organ of state, and includes, but is not limited to, leasing and disposal of assets and concession contracts, excluding direct sales and disposal of assets through public auctions; and
- (e) **“the Act”** means the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000).

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3. POINTS AWARDED FOR PRICE

3.1 THE 80/20 OR 90/10 PREFERENCE POINT SYSTEMS

A maximum of 80 or 90 points is allocated for price on the following basis:

80/20		or	90/10	
$P_s = 80$	$1 - \frac{P_t - P_{min}}{P_{min}}$	or	$P_s = 90$	$1 - \frac{P_t - P_{min}}{P_{min}}$

Where

P_s = Points scored for price of bid under consideration

P_t = Price of bid under consideration

P_{min} = Price of lowest acceptable bid

4. BID DECLARATION

4.1 Bidders who claim points specific goals must complete the following:

The specific goals allocated points in terms of this tender	Number of points allocated (80/20 system) (To be completed by the organ of state)	Number of points claimed (80/20 system) (To be completed by the bidder)
Specific Goals	Points	
Ownership		
<51%	4	
>51%<100%	6	
100%	10	
Locality		
Within the boundaries of Magareng Local Municipality	10	
Within the boundaries of Northern Cape Frances Baard District	6	
Within the boundaries of Northern Cape	4	
Outside the boundaries of the Northern Cape or Failure to provide proof.	0	
Total points claimed	20	

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5. DECLARATION WITH REGARD TO COMPANY/FIRM

5.1 Name of company/firm:

5.2 VAT registration number:

5.3 Company registration number:

5.4 TYPE OF COMPANY/ FIRM

- ☐ Partnership/Joint Venture / Consortium
- ☐ One person business/sole propriety
- ☐ Close corporation
- ☐ Company
- ☐ (Pty) Limited

[TICKAPPLICABLEBOX]

5.5 DESCRIBE PRINCIPAL BUSINESS ACTIVITIES

.....
.....
.....

5.6 COMPANY CLASSIFICATION

- ☐ Manufacturer
- ☐ Supplier
- ☐ Professional service provider
- ☐ Other service providers, e.g. transporter, etc. [TICKAPPLICABLEBOX]

5.7 Total number of years the company/firm has been in business:

5.8 I/we, the undersigned, who is / are duly authorised to do so on behalf of the company/firm, certify that the points claimed, based on the B-BBE status level of contributor indicated in paragraphs 7 of the foregoing certificate, qualifies the company/ firm for the preference(s) shown and I / we acknowledge that:

- i) The information furnished is true and correct;
- ii) The preference points claimed are in accordance with the General Conditions as indicated in paragraph 1 of this form;
- iii) In the event of a contract being awarded as a result of points claimed as shown in paragraphs 7, the contractor may be required to furnish documentary proof to the satisfaction of the purchaser that the claims are correct
- iv) If the B-BBEE status level of contributor has been claimed or obtained on a fraudulent basis or any of the conditions of contract have not been fulfilled, the purchaser may, in addition to any other remedy it may have –
 - (a) disqualify the person from the bidding process;
 - (b) recover costs, losses or damages it has incurred or suffered as a result of that person's conduct;
 - (c) cancel the contract and claim any damages which it has suffered as a result of having to make less favourable arrangements due to such cancellation;
 - (d) cancel the contract and claim any damages which it has suffered as a result of having to make less favourable arrangement due to such cancellation;
 - (e) restricted the bidder or contractor, its shareholders and directors, or only the shareholders and directors who acted on a fraudulent basis, from obtaining business from any organ of state for a period not exceeding 10 years, after the *audi alteram partem* (hear the other side) rule has been applied; and

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(f) forward the matter for criminal prosecution.

WITNESSES:

1.

2.

.....
SIGNATURE(S) OF BIDDER(S)

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CONTRACT FORM - RENDERING OF SERVICES

THIS FORM MUST BE FILLED IN DUPLICATE BY BOTH THE SERVICE PROVIDER (PART 1) AND THE PURCHASER (PART 2). BOTH FORMS MUST BE SIGNED IN THE ORIGINAL SO THAT THE SERVICE PROVIDER AND THE PURCHASER WOULD BE IN POSSESSION OF ORIGINALLY SIGNED CONTRACTS FOR THEIR RESPECTIVE RECORDS.

PART 1 (TO BE FILLED IN BY THE SERVICE PROVIDER)

1. I hereby undertake to render services described in the attached bidding documents to (name of the institution)..... in accordance with the requirements and task directives / proposals specifications stipulated in Bid Number..... at the price/s quoted. My offer/s remain binding upon me and open for acceptance by the Purchaser during the validity period indicated and calculated from the closing date of the bid .
2. The following documents shall be deemed to form and be read and construed as part of this agreement:
 - (i) Bidding documents, viz
 - Invitation to bid;
 - Proof of tax compliance status;
 - Pricing schedule(s);
 - Filled in task directive/proposal;
 - Preference claims for Preference Procurement in terms of the Preferential Procurement Regulation;
 - Declaration of interest;
 - Declaration of bidder's past SCM practices;
 - Certificate of Independent Bid Determination;
 - Special Conditions of Contract;
 - (ii) General Conditions of Contract; and
 - (iii) Other (specify)
3. I confirm that I have satisfied myself as to the correctness and validity of my bid; that the price(s) and rate(s) quoted cover all the services specified in the bidding documents; that the price(s) and rate(s) cover all my obligations and I accept that any mistakes regarding price(s) and rate(s) and calculations will be at my own risk.
4. I accept full responsibility for the proper execution and fulfilment of all obligations and conditions devolving on me under this agreement as the principal liable for the due fulfillment of this contract.
5. I declare that I have no participation in any collusive practices with any bidder or any other person regarding this or any other bid.
6. I confirm that I am duly authorised to sign this contract.

NAME (PRINT)

CAPACITY

SIGNATURE

NAME OF FIRM

DATE

WITNESSES

1

...

2

MBD 7.2

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CONTRACT FORM - RENDERING OF SERVICES

PART 2 (TO BE FILLED IN BY THE PURCHASER)

1. I..... in my capacity as.....
accept your bid under reference numberdated.....for the rendering of
services indicated hereunder and/or further specified in the annexure(s).
2. An official order indicating service delivery instructions is forthcoming.
3. I undertake to make payment for the services rendered in accordance with the terms and conditions of the
contract, within 30 (thirty) days after receipt of an invoice.

DESCRIPTION OF SERVICE	PRICE (ALL APPLICABLE TAXES INCLUDED)	COMPLETION DATE	TOTAL PREFERENCE POINTS CLAIMED	POINTS CLAIMED FOR EACH SPECIFIC GOAL

4. I confirm that I am duly authorised to sign this contract.

SIGNED ATON.....

NAME (PRINT)

SIGNATURE

OFFICIAL STAMP

WITNESSES

1
.
2

2.1.7 MBD 8

DECLARATION OF BIDDER'S PAST SUPPLY CHAIN MANAGEMENT PRACTICES

- 1 This Municipal Bidding Document must form part of all bids invited.
- 2 It serves as a declaration to be used by municipalities and municipal entities in ensuring that when goods and services are being procured, all reasonable steps are taken to combat the abuse of the supply chain management system.
- 3 The bid of any bidder may be rejected if that bidder, or any of its directors have:
 - a. abused the municipality's / municipal entity's supply chain management system or committed any improper conduct in relation to such system;
 - b. been convicted for fraud or corruption during the past five years;
 - c. willfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or
 - d. been listed in the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004).
- 4 In order to give effect to the above, the following questionnaire must be completed and submitted with the bid.

Item	Question	Yes	No
4.1	Is the bidder or any of its directors listed on the National Treasury's Database of Restricted Suppliers as companies or persons prohibited from doing business with the public sector? (Companies or persons who are listed on this Database were informed in writing of this restriction by the Accounting Officer/Authority of the institution that imposed the restriction after the <i>audi alteram partem</i> rule was applied). The Database of Restricted Suppliers now resides on the National Treasury's website(www.treasury.gov.za) and can be accessed by clicking on its link at the bottom of the home page.	Yes ☐	No ☐
4.1.1	If so, furnish particulars:		
4.2	Is the bidder or any of its directors listed on the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004)? The Register for Tender Defaulters can be accessed on the National Treasury's website (www.treasury.gov.za) by clicking on its link at the bottom of the home page.	Yes ☐	No ☐
4.2.1	If so, furnish particulars:		
4.3	Was the bidder or any of its directors convicted by a court of law (including a court of law outside the Republic of South Africa) for fraud or corruption during the past five years?	Yes ☐	No ☐
4.3.1	If so, furnish particulars:		
4.4	Does the bidder or any of its directors owe any municipal rates and taxes or municipal charges to the municipality / municipal entity, or to any other municipality / municipal entity, that is in arrears for more than three months?	Yes ☐	No ☐
4.4.1	If so, furnish particulars:		
4.5	Was any contract between the bidder and the municipality / municipal entity or any other organ of state terminated during the past five years on account of failure to perform on or comply with the contract?	Yes ☐	No ☐
4.5.1	If so, furnish particulars:		

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CERTIFICATION MBD 8

I, THE UNDERSIGNED (FULL NAME)
CERTIFY THAT THE INFORMATION FURNISHED ON THIS DECLARATION FORM TRUE AND CORRECT.

I ACCEPT THAT, IN ADDITION TO CANCELLATION OF A CONTRACT, ACTION MAY BE TAKEN AGAINST
ME SHOULD THIS DECLARATION PROVE TO BE FALSE.

.....
Signature

.....
Date

.....
Position

.....
Name of Bidder

**BID NO: FIN01/2026/27- PROVISION OF VALUE ADDED TAX (VAT) CONSULTING SERVICES TO
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2.1.8 MBD 9

CERTIFICATE OF INDEPENDENT BID DETERMINATION
--

- 1 This Municipal Bidding Document (MBD) must form part of all bids¹ invited.
- 2 Section 4 (1) (b) (iii) of the Competition Act No. 89 of 1998, as amended, prohibits an agreement between, or concerted practice by, firms, or a decision by an association of firms, if it is between parties in a horizontal relationship and if it involves collusive bidding (or bid rigging). ² Collusive bidding is a *pe se* prohibition meaning that it cannot be justified under any grounds.
- 3 Municipal Supply Regulation 38 (1) prescribes that a supply chain management policy must provide measures for the combating of abuse of the supply chain management system, and must enable the accounting officer, among others, to:
 - a. takes all reasonable steps to prevent such abuse;
 - b. reject the bid of any bidder if that bidder or any of its directors has abused the supply chain management system of the municipality or municipal entity or has committed any improper conduct in relation to such system; and
 - c. cancel a contract awarded to a person if the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract.
- 4 This MBD serves as a certificate of declaration that would be used by institutions to ensure that, when bids are considered, reasonable steps are taken to prevent any form of bid-rigging.
- 5 In order to give effect to the above, the attached Certificate of Bid Determination (MBD 9) must be completed and submitted with the bid:

¹ Includes price quotations, advertised competitive bids, limited bids and proposals.

² Bid rigging (or collusive bidding) occurs when businesses, that would otherwise be expected to compete, secretly conspire to raise prices or lower the quality of goods and / or services for purchasers who wish to acquire goods and / or services through a bidding process. Bid rigging is, therefore, an agreement between competitors not to compete

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MBD 9

CERTIFICATE OF INDEPENDENT BID DETERMINATION

I, the undersigned, in submitting the accompanying bid:

**BID NO: FIN01/ 2026/ 27- PROVISION OF VALUE ADDED TAX (VAT)CONSULTING
SERVICES TO MAGARENG LM FOR A PERIOD OF 36 MONTHS**
(Bid Number and Description)

in response to the invitation for the bid made by:

MAGARENG LOCAL MUNICIPALITY

do hereby make the following statements that I certify to be true and complete in every respect:

I certify, on behalf of: _____ that:

(Name of Bidder)

2. I have read and I understand the contents of this Certificate;
3. I understand that the accompanying bid will be disqualified if this Certificate is found not to be true and complete in every respect;
4. I am authorized by the bidder to sign this Certificate, and to submit the accompanying bid, on behalf of the bidder;
5. Each person whose signature appears on the accompanying bid has been authorized by the bidder to determine the terms of, and to sign, the bid, on behalf of the bidder;
6. For the purposes of this Certificate and the accompanying bid, I understand that the word "competitor" shall include any individual or organization, other than the bidder, whether or not affiliated with the bidder, who:
 - a) has been requested to submit a bid in response to this bid invitation;
 - b) could potentially submit a bid in response to this bid invitation, based on their qualifications, abilities or experience; and
 - c) provides the same goods and services as the bidder and/or is in the same line of business as the bidder
7. The bidder has arrived at the accompanying bid independently from, and without consultation, communication, agreement or arrangement with any competitor. However, communication between partners in a joint venture or consortium³ will not be construed as collusive bidding.
8. In particular, without limiting the generality of paragraphs 6 above, there has been no consultation, communication, agreement or arrangement with any competitor regarding:
 - a) prices;
 - b) geographical area where product or service will be rendered (market allocation)
 - c) methods, factors or formulas used to calculate prices;

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-
- d) the intention or decision to submit or not to submit, a bid;
- e) the submission of a bid which does not meet the specifications and conditions of the bid; or
- f) bidding with the intention not to win the bid.
9. In addition, there have been no consultations, communications, agreements or arrangements with any competitor regarding the quality, quantity, specifications and conditions or delivery particulars of the products or services to which this bid invitation relates.
10. The terms of the accompanying bid have not been, and will not be, disclosed by the bidder, directly or indirectly, to any competitor, prior to the date and time of the official bid opening or of the awarding of the contract.
10. I am aware that, in addition and without prejudice to any other remedy provided to combat any restrictive practices related to bids and contracts, bids that are suspicious will be reported to the Competition Commission for investigation and possible imposition of administrative penalties in terms of section 59 of the Competition Act No 89 of 1998 and or may be reported to the National Prosecuting Authority (NPA) for criminal investigation and or may be restricted from conducting business with the public sector for a period not exceeding ten (10) years in terms of the Prevention and Combating of Corrupt Activities Act No 12 of 2004 or any other applicable legislation.

³ **Joint venture or Consortium means an association of persons for the purpose of combining their expertise, property, capital, efforts, skill and knowledge in an activity for the execution of a contract.**

.....	
Signature	Date

.....	
Position	Name of Bidder

MAGARENG
MUNICIPALITY

**BID NO: FIN01/2026/27- PROVISION OF VALUE ADDED TAX (VAT) CONSULTING SERVICES TO
MAGARENG LM FOR A PERIOD OF 36 MONTHS**

2.2: RETURNABLE SCHEDULES

2.2.1 PROOF OF CSD REGISTRATION

Attach document to this page

Name _____ of _____ Tender: _____
.....Date:.....

Signature: _____ Position: _____
.....

Full _____ Name _____ of _____ signatory: _____
.....

MAGARENG
MUNICIPALITY

**BID NO: FIN01/2026/27- PROVISION OF VALUE ADDED TAX (VAT) CONSULTING SERVICES TO
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2.2.2 TAX CLEARANCE CERTIFICATE OR TAX COMPLIANCE STATUS PIN

Attach document to this page

Name _____ of _____ Tender: _____
.....Date:.....

Signature: _____ Position: _____
.....

Full _____ Name _____ of _____ signatory: _____
.....

MAGARENG
MUNICIPALITY

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2.2.3 PROOF OF CURRENT MUNICIPAL RATES, TAXES AND CHARGES

- a) Tenderers are required to submit a municipal account bearing the Tenderers Entity's name as proof of payment of municipal services which is not older than 3 months and must not be in arrears for more than 3 months at the tender closure date.
- b) In the event of residing at the rural area where services are not rendered a letter from the tribal authority with affidavit must be submitted.
- c) Proof of municipal services for business properties registered in the name(s) of all shareholders and / or directors that the bidder has no undisputed commitments for municipal services towards a municipality or service provider i.r.o payments which are overdue more than 90 days
- d) For Joint Ventures(JV), Tenderers are requested to submit Municipal Statements Account for each member of the JV and conditions of Lease agreement are stipulated below (d)
- e) Conditions for Lease agreement;
 - iv. In case tenderers lease office space from the landlord via the estate agency, tenderers are requested to submit the said lease agreement together with the Municipal Statement Account bearing the Name of the Lessor.
 - v. Lessor's Company name and must appear on both the Lease Agreement and the Municipal Statement Account.
 - vi. The Lessee's Entity name must appear on the Lease Agreement

Attach document to this page

Name _____ of _____ Tender: _____
Date: _____

Signature: _____ Position: _____

Full Name _____ of _____ signatory: _____

MAGARENG
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**2.2.4 CERTIFIED COPIES OF IDENTITY DOCUMENTS OF MEMBERS/
SHAREHOLDERS / DIRECTORS OF THE COMPANY (ORIGINAL
STAMP NOT OLDER THAN 3 MONTHS)**

Attach document to this page

Name of Tender:
.....Date:.....

Signature:Position:
.....

Full Name of signatory:
.....

MAGARENG
MUNICIPALITY

**BID NO: FIN01/2026/27- PROVISION OF VALUE ADDED TAX (VAT) CONSULTING SERVICES TO
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**2.2.5 VALID CIPC DOCUMENTS / COPIES OF COMPANY REGISTRATION
DOCUMENTS**

Attach document to this page

Name of Tender:
.....Date:.....

Signature:Position:
.....

Full Name of signatory:
.....

MAGARENG
MUNICIPALITY

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MAGARENG LM FOR A PERIOD OF 36 MONTHS**

2.2.6 JOINT VENTURE AGREEMENT (IF THE TENDERER IS A JOINT VENTURE)

Attach document to this page

Name of Tender:

.....Date:.....

Signature:Position:

.....

Full Name of signatory:

.....

MAGARENG
MUNICIPALITY

**BID NO: FIN01/2026/27- PROVISION OF VALUE ADDED TAX (VAT) CONSULTING SERVICES TO
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2.2.8 RECORD OF ADDENDA

We confirm that the following communications received from the Employer before the submission of this tender offer, amending the tender documents, have been taken into account in this tender offer:		
	Date	Title or Details
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

Attach additional pages if more space is required.

Signed

Date

.....
Name

.....
Position

.....
Tenderer

MAGARENG
MUNICIPALITY

**BID NO: FIN01/2026/27- PROVISION OF VALUE ADDED TAX (VAT) CONSULTING SERVICES TO
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2.2.8 PROPOSED AMENDMENTS AND QUALIFICATIONS

The Tenderer should record any deviations or qualifications he may wish to make to the tender documents in this Returnable Schedule. Alternatively, a tenderer may state such deviations and qualifications in a covering letter to his tender and reference such letter in this schedule.

The Tenderer's attention is drawn to clause 5.8 of SANS 10845-3 regarding the employer's handling of material deviations and qualifications.

Page	Clause or item	Proposal

Signed

Date

Name

Position

Tenderer

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**2.2.9 RELEVANT MUNICIPAL / PUBLIC SECTOR VAT CONSULTING
EXPERIENCE**

Attach document to this page

Name of Tender:Date:.....

Signature:Position:

Full Name of signatory:

MAGARENG
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**BID NO: FIN01/2026/27- PROVISION OF VALUE ADDED TAX (VAT) CONSULTING SERVICES TO
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**2.2.10 KNOWLEDGE AND EXPERIENCE OF THE SOLAR FINANCIAL
SYSTEM**

Attach document to this page

Name of Tender:Date:.....

Signature:Position:

Full Name of signatory:

2.2.11 QUALIFICATIONS AND EXPERIENCE OF PROPOSED PERSONNEL

Attach document to this page

Name of Tender:Date:.....

Signature:Position:

Full Name of signatory:

2.2.12 Portfolio of Evidence / Track Record

Attach document to this page

Name of Tender:Date:.....

Signature:Position:

Full Name of signatory:

MAGARENG
MUNICIPALITY

**BID NO: FIN01/2026/27- PROVISION OF VALUE ADDED TAX (VAT) CONSULTING SERVICES TO
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**2.2.13 Registration as a Tax Practitioner / Tax Representative and
Professional Membership**

Attach document to this page

Name of Tender:Date:.....

Signature:Position:

Full Name of signatory:

2.2.14 Proposed Methodology, Work Plan and Skills Transfer Approach

Attach document to this page

Name of Tender:

.....Date:.....

Signature:Position:

.....

Full Name of signatory:

.....

MAGARENG
MUNICIPALITY

**BID NO: FIN01/2026/27- PROVISION OF VALUE ADDED TAX (VAT) CONSULTING SERVICES TO
MAGARENG LM FOR A PERIOD OF 36 MONTHS**

3.1: PRICING INSTRUCTIONS

All prices must be inclusive of VAT (if VAT registered) and **must include all costs to render/deliver all goods / services indicated in this Terms of Reference.**

THE FINAL TENDERED AMOUNT INCLUSIVE OF VAT (IF VAT REGISTERED)
MUST BE TRANSFERRED TO **COVER PAGE AND MBD 3.3.**

**A QUOTATION IN THE TENDERING ENTITY LETTERHEAD MUST BE ATTACHED
TO THIS PAGE**