



SOUTH AFRICAN REVENUE SERVICE

REQUEST FOR INFORMATION

RFI 03/2026

Request for Information Regarding the Commercial Real Estate Market within the Springs, Heidelberg, Emalahleni and Thohoyandou precincts

MAIN RFI DOCUMENT

INSTRUCTIONS, GUIDELINES, AND CONDITIONS OF RFI

TABLE OF CONTENTS

1	PURPOSE OF THIS REQUEST FOR INFORMATION	3
2	RFI INTERPRETATION	3
3	TARGET AUDIENCE	3
4	CURRENT ACCOMMODATION CONTEXT	4
5	OVERVIEW OF SARS' REQUIREMENTS BY LOCATION	4
6	SCOPE OF INFORMATION REQUIRED FROM RESPONDENTS	5
7	RESPONSE REQUIREMENTS AND FORMAT	5
8	PARTICIPATION IN SUBSEQUENT SOURCING PROCESSES.....	6
9	STRUCTURE OF THE RFI PACK.....	7
10	KEY ACTIVITIES AND DATES	7
11	COMMUNICATION	8
12	RFI PREPARATION AND SUBMISSION	9
13	PROCESS AFTER CLOSING DATE AND TIME.....	10
14	COMPLAINTS AND ALLEGATIONS	10
15	GENERAL CONDITIONS OF RFI	11

REQUEST FOR INFORMATION

Scope of RFI, Guidelines, Conditions and Instructions

1 PURPOSE OF THIS REQUEST FOR INFORMATION

The purpose of this Request for Information (RFI) is for the South African Revenue Service (SARS) to obtain market insight on available and potential commercial real estate solutions in the Springs, Heidelberg, Emalahleni and Thohoyandou precincts. The responses received will support SARS in determining the most appropriate, market-informed and audit-defensible procurement approach for any subsequent process.

The RFI is undertaken against the backdrop of SARS' current accommodation footprint and workplace modernisation objectives. SARS is therefore exploring alternative commercial real estate solutions that may reduce the current accommodation footprint where appropriate, align with SARS workplace norms and standards, improve client circulation and service delivery, provide flexibility for future operational requirements, and support sustainability and operational efficiency.

2 RFI INTERPRETATION

This RFI must be interpreted as a market engagement exercise only. It does not constitute a competitive bid, request for proposal, offer, award, contract, purchase order, prequalification, shortlisting, or commitment by SARS to proceed with or procure any property solution.

3 TARGET AUDIENCE

This RFI is intended for relevant commercial real estate market participants that may have information, property options or development capability aligned to the locations and requirements set out in this document. Respondents may provide information for one or more locations and one or more commercial real estate options

- landlords and property owners with suitable existing commercial properties;
- property developers with current or planned developments;
- commercial property agents, brokers and mandated representatives;
- property asset managers and institutional property portfolio owners;
- market participants able to provide credible information on availability, rentals, purchase pricing, operating costs, timelines and development feasibility.

4 CURRENT ACCOMMODATION CONTEXT

SARS currently occupies accommodation within the following precincts, which provides the baseline context for the market information requested through this RFI:

Location	Existing Accommodation
Springs	Approximately 1,922 m ²
Emalahleni	Approximately 1,316.41 m ²
Thohoyandou	Approximately 740 m ²
Heidelberg	Forms part of the Springs service delivery model

5 OVERVIEW OF SARS' REQUIREMENTS BY LOCATION

The RFI requirements are structured by location to enable respondents to clearly identify the geographic area, indicative space requirement, parking requirement and type of market information required by SARS.

Location	Indicative GLA	Parking	Location-specific guidance
Springs	Indicative GLA of 1,062 m ²	Minimum of 25 parking bays	SARS currently occupies No. 20, Sanlam Building, 7th Street, Springs, 1560, measuring approximately 1,922 m ² . SARS seeks information on reduced and modernised commercial office options.
Heidelberg	Indicative GLA of 229 m ²	Minimum of 10 parking bays	This requirement forms part of a dual-location model with Springs. Respondents should provide location-specific information for Heidelberg and avoid combining Heidelberg responses with Springs unless clearly indicated.
Emalahleni	Indicative GLA of 1,316.41 m ²	Minimum of 62 parking bays, comprising 10 SARS vehicle bays and 52 staff parking bays	SARS seeks information on existing and future commercial real estate opportunities within the Emalahleni precinct.
Thohoyandou	Indicative GLA of 740 m ²	Minimum of 40 parking bays	SARS seeks information on existing and future commercial real estate opportunities within the Thohoyandou precinct.

Respondents must provide location-specific information and should not assume that requirements are identical across locations.

6 SCOPE OF INFORMATION REQUIRED FROM RESPONDENTS

Respondents may provide information in respect of one or more of the following commercial real estate options:

Option	Commercial real estate option	Description
Option 1	Rental of an Existing Building	Existing Grade A to Premium commercial accommodation available for lease.
Option 2	Purchase of an Existing Building	Existing Grade A to Premium commercial accommodation available for acquisition.
Option 3	Lease-to-Own Development	Developer-funded turnkey commercial accommodation where ownership transfers to SARS following an agreed lease period.
Option 4	Build-to-Suit Development for Purchase	A new commercial development constructed specifically for acquisition by SARS.
Option 5	Build-to-Suit Development for Long-Term Lease	A new commercial development designed and constructed to SARS requirements and occupied through a long-term lease arrangement.

For all development options, respondents should indicate:

- development feasibility;
- compliance with municipal requirements;
- green building capability;
- solar PV capability;
- parking provision;
- development timeline;
- indicative costs;
- key risks and constraints.

7 RESPONSE REQUIREMENTS AND FORMAT

Respondents may respond to one or more locations and one or more commercial real estate options listed in Section 6. Each response must clearly identify the relevant location and option and must contain sufficient information to enable SARS to understand market availability, indicative pricing, development feasibility, timelines, risks and constraints. The table below sets out the minimum information required and the preferred response format.

Response component	Information to be provided
1. Respondent profile	Legal name, trading name, registration number, contact person, email address, telephone number, respondent role, and confirmation whether the respondent is the owner, landlord, developer, agent, broker or mandated representative.
2. Location and option selected	Clearly indicate the location being responded to and the commercial real estate option offered, including whether the response relates to an existing building, purchase option, lease-to-own development, build-to-suit purchase or build-to-suit lease.
3. Property or development details	Property name, physical address, erf or stand details where available, GLA, floor layouts, building grade, condition, accessibility, parking, expansion potential, infrastructure capacity, backup power, water resilience, municipal compliance, zoning and land-use status.
4. Commercial information	Indicative rental, purchase price, lease term assumptions, escalation assumptions, operating costs, municipal rates and taxes, tenant installation allowances, fit-out assumptions, development costs, occupation timelines and any material pricing exclusions.
5. Compliance and authority	Confirmation of ownership or written mandate, applicable compliance certificates where available, municipal approvals, occupancy-related compliance, health and safety matters, universal access considerations and any known legal, title, servitude or development restrictions.
6. Risks, constraints and assumptions	Key risks, constraints, assumptions, dependencies, approvals required, development timelines, market limitations and any factors that may affect availability, pricing, occupation, transfer, lease commencement or implementation.
7. Supporting information	Respondents may include brochures, photographs, plans, locality maps, title or mandate documents, indicative layouts, development concepts, technical summaries, market comparables and any other information that may assist SARS' market research.
8. Confidential information	Any confidential commercial information must be clearly marked as confidential, together with the reason for the confidentiality claim.

Respondents should ensure that each response is clear, complete and capable of being reviewed independently. SARS may disregard information that is not allocated to a specific location or option, or that is submitted without sufficient detail to support market research and procurement planning.

8 PARTICIPATION IN SUBSEQUENT SOURCING PROCESSES

The outcome of this RFI will assist SARS in determining whether a subsequent sourcing process should be considered and, if so, whether such process should take the form of an RFQ, RFP, open tender, limited bidding process, negotiated process or any other procurement mechanism permitted under applicable governance requirements.

In making this determination, SARS may use responses received through this RFI, where legally permissible, operationally justified and aligned with approved procurement governance, to inform the scope, strategy, requirements and participation parameters of any subsequent sourcing process. Any future process will be conducted in accordance with applicable legislation, National Treasury requirements, SARS supply chain management policies and internal approval processes, and will be structured in a manner that is fair, transparent, competitive, cost-effective and defensible.

For the avoidance of doubt, participation in this RFI does not create any entitlement, preference, prequalification status, right of first refusal, expectation of award, or automatic inclusion in any future procurement process. Non-participation in this RFI will not automatically disqualify a market participant from any future process unless SARS determines, with appropriate justification and approvals, that limiting participation is necessary and legally permissible. SARS retains full discretion to proceed with, amend, defer, cancel or not proceed with any subsequent sourcing process.

9 STRUCTURE OF THE RFI PACK

9.1 Structure

Table 1: RFI pack outline and contents

Section	Index	Description of section contents
1	Main RFI Document	Documents outlining the main RFI guidelines, instructions, conditions and documents necessary for a respondent to respond to the RFI.

10 KEY ACTIVITIES AND DATES

- 10.1 The table below lists certain key dates and activities relevant from the time of issue of the RFI up to and until the closing date:

Table 2: Key activities and dates

No.	Activity	Date / Time / Details
1.	RFI Number:	RFI 03/2026
2.	Description:	Request for Information Regarding the Commercial Real Estate Market within the Springs, Heidelberg, Emalahleni and Thohoyandou precincts
3.	Advertisement of the RFI:	National Treasury e-Tender Portal: 27 August 2026 SARS website: 27 August 2026

No.	Activity	Date / Time / Details
4.	RFI document available for download from National Treasury e-Tender Portal and SARS website:	Date: 27 August 2026
5.	Virtual briefing session date and registration:	The non-compulsory briefing session will be held virtually via Microsoft Teams. The details are as follows: Date: 04 September 2026 Time: 11:00 AM MS Teams Details: Join: https://teams.microsoft.com/meet/310784522399678?p=Naecuzd6bcJYAGRDfl Meeting ID: 310 784 522 399 678 Passcode: gX2mp6vz
6.	Respondents to submit written questions on or before:	From 27 August to 11 September 2026
7.	SARS to respond to respondents' written questions on or before:	From 27 August to 16 September 2026
8.	CLOSING DATE AND TIME (RFI responses due):	28 September 2026 at 11:00 AM

- 10.2 All dates and times in this RFI are South African Standard Time and may be amended by SARS at its discretion. Any extension of the Closing Date and Time will not otherwise change the requirements of this RFI unless SARS expressly states so in writing.

11 COMMUNICATION

- 11.1 All communications to SARS must be addressed to the SARS Tender Office, emailed to tenderoffice@sars.gov.za, and must contain a clear reference to this RFI. Communication sent by SARS must only be regarded as official communication if sent from tenderoffice@sars.gov.za, or a communication accompanied by a letter of authorisation signed by the SARS Procurement Executive.
- 11.2 A respondent may not make any communication to SARS regarding this RFI other than through the official contact provided in this document. SARS may, at its sole discretion, disqualify a respondent if the respondent communicates or attempts to communicate any information regarding this RFI to any of SARS' employees; officials;

or any third parties involved other than through the official contact provided.

12 RFI PREPARATION AND SUBMISSION

12.1 Question and answer process

- 12.1.1 A respondent may submit questions to SARS as part of the question-and-answer process to gain a full understanding of any aspect of the RFI that is not clear to the respondent.
- 12.1.2 During the period stated in the key activities and dates table, respondents may submit written questions to SARS by email at tenderoffice@sars.gov.za. SARS may respond to questions that it considers relevant to the RFI and may decline to respond to questions that are inappropriate, unrelated, repetitive, commercially sensitive, or do not reasonably warrant a response. Questions and responses will be published on the SARS procurement website at <http://www.sars.gov.za/procurement>.
- 12.1.3 SARS may issue updated or additional RFI documents on the SARS procurement website. Respondents are responsible for checking the SARS procurement website regularly to ensure that they use the latest version of the RFI documents.
- 12.1.4 The SARS procurement website must be treated as the primary means of official communication by SARS to respondents. Communications sent by email are provided as a courtesy. In the event of any inconsistency between email communication and information published on the SARS procurement website, the information published on the SARS procurement website will prevail.

12.2 Information Submission

- 12.2.1 Information must be submitted to the SARS email address: tenderoffice@sars.gov.za on or before the Closing Date and before the Closing Time.
- 12.2.2 RFI responses will only be considered if received by the SARS Tender Office before the Closing Date and Time.
- 12.2.3 RFI responses submitted after the Closing Date and Time set out in the Key Activities and Dates table will not be considered under any circumstances whatsoever.
- 12.2.4 All Information and supporting documentation must be submitted in English.
- 12.2.5 SARS may retain RFI responses and supporting information for recordkeeping, audit and

governance purposes. SARS will only return respondent information upon written request and may retain copies where required for official records.

13 PROCESS AFTER CLOSING DATE AND TIME

- 13.1 SARS may request additional information, clarification or verification in respect of any information contained in or omitted from a respondent's RFI response or information submission, either in writing or at a meeting convened with the respondent for that purpose. Only in exceptional circumstances and in accordance with applicable legislation and internal governance requirements may SARS, at its sole discretion, allow a respondent to amend or supplement its RFI response after the stipulated Closing Date and Time.
- 13.2 SARS will review the RFI responses with reference to the information requested in this document for market research, procurement planning and requirement-refinement purposes only. The review of RFI responses will not constitute bid evaluation, scoring, ranking, shortlisting, prequalification or an award process. SARS may use internal and external subject matter experts to assist in reviewing the information received.

13.3 Process Following Evaluation

Following SARS' review of the information received, SARS may, in its sole discretion and subject to applicable legislation, governance requirements and internal approvals, use the information to refine SARS' accommodation requirements, assess market availability, benchmark indicative costs, identify risks and constraints, determine an appropriate procurement strategy, prepare future RFQ, RFP or tender documentation, engage further with the market where permissible, or decide not to proceed with any subsequent sourcing process.

14 COMPLAINTS AND ALLEGATIONS

- 14.1 Should a respondent have rational reasons to believe that the RFI process is unfair or irregular, including concerns that the technical specifications are not open, or are written for a particular respondent, brand or product, the respondent is urged to notify the Procurement Department within ten (10) days after publication of the RFI and provide details of its complaint for SARS' consideration.
- 14.2 Any suspicious activity, including requests, approaches or calls asking for upfront payment to secure an award, appointment or advantage in any procurement process, or claims that the outcome of an RFI can be influenced towards a particular respondent, must be reported immediately to the SARS Fraud / Anti-Corruption Hotline at 0800-002870 or by email at anti-corruption@sars.gov.za for further investigation.

- 14.3 The “SARS hotline” further provides an anonymous reporting channel for any unethical behaviour that a respondent wants to report.

15 GENERAL CONDITIONS OF RFI

15.1 Acceptance of RFI Conditions

The Respondent's participation in the RFI process is deemed to constitute an acknowledgement and an acceptance by the Respondent of the terms and conditions contained in this RFI as binding on the Respondent.

15.2 Compliance, Governance and No-Preference Confirmation

This RFI will be administered in a manner consistent with applicable legislation, National Treasury requirements, SARS supply chain management policies, internal governance approvals and procurement principles of fairness, transparency, competitiveness, cost-effectiveness and accountability.

Information received through this RFI may be used by SARS for market analysis, procurement planning, requirement refinement, risk assessment, cost benchmarking, feasibility assessment and the preparation of any future sourcing documentation. Such use will not constitute bid evaluation, scoring, prequalification, shortlisting or preferential treatment unless expressly authorised through a subsequent approved procurement process.

SARS may verify information submitted by respondents and may disregard information that is incomplete, misleading, materially inaccurate, unsupported, or submitted without appropriate authority where the respondent purports to act on behalf of a property owner, landlord, developer or other principal.

Where a respondent submits confidential commercial information, the respondent must clearly identify such information. SARS will take reasonable steps to manage such information in accordance with applicable law, governance requirements and legitimate audit, reporting, oversight and procurement planning obligations.

15.3 Confidentiality

- 15.3.1 Except as may be required by operation of law, by a court, or by a regulatory authority having appropriate jurisdiction, information contained in a respondent's RFI response or information submission may not be disclosed by any respondent, other than to a person officially involved with SARS' review of the RFI response or information submission.
- 15.3.2 Throughout this RFI process and thereafter, the respondents must secure SARS' written approval prior to the release of any information that pertains to (i) the potential work or activities to which this RFI relates; or (ii) the process which follows this RFI. Failure to adhere to this requirement may result in disqualification from the RFI

process and such legal action as SARS may deem suitable.

15.4 **Preparation costs**

- 15.4.1 The respondent will bear all costs incurred in preparing, submitting and presenting any response or information submission to this RFI, and all other costs incurred throughout the RFI process. No statement in this RFI will be construed as placing SARS, its employees or agents under any obligation whatsoever, including in respect of costs, expenses or losses incurred by the respondent in preparing or submitting its RFI response.

15.5 **Precedence**

- 15.5.1 The terms and conditions of this document will prevail over any information provided during any briefing session or communication, whether oral or written, unless such information is official written communication, as set out in the Communication section of this document, and expressly states that it amends this document.

15.6 **RFI not an offer**

- 15.6.1 This RFI does not constitute an offer to do business with SARS but merely serves to facilitate a requirements-based decision process.
- 15.6.2 Nothing in this RFI or any other communication made between SARS (including its officers, directors, employees, advisers and representatives) is a representation that SARS will offer, award or enter into an agreement with the Respondent.

15.7 **Validity of information**

- 15.7.1 SARS has made reasonable efforts to ensure the accuracy of information in compiling this RFI. However, neither SARS, nor its employees, officers, advisers or agents will be liable (directly or otherwise) to the Respondent or any third party for any inaccuracy or omission of any information in the RFI or in respect of any other additional information SARS may provide to the Respondent as part of the RFI process.
- 15.7.2 The respondent is deemed to have examined this RFI and any other information supplied by SARS to the respondent and to have satisfied itself as to the correctness and sufficiency of such information before submitting its RFI response.
- 15.7.3 SARS retains ownership of all intellectual property rights in the documents that form part of this RFI. The respondent will retain the intellectual property rights in its RFI response or information submission, but grants SARS the right to make copies of, alter, modify or adapt its RFI response or information submission, or to do anything which, in SARS' sole discretion, is reasonably necessary for purposes relating to the RFI process.
- 15.7.4 No part of the RFI may be distributed, reproduced, stored or transmitted, in any form or by any means, whether

electronic, photocopying, recording or otherwise, in whole or in part, except for the purpose of preparing an RFI response or information submission. This RFI and any other documents supplied by SARS remain proprietary to SARS and must be promptly returned to SARS upon request, together with all copies, electronic versions, excerpts, summaries or work derived from them.

15.8 Limitation of Liability

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