

FINANCE DEPARTMENT

INVITATION TO QUOTE

An invitation is hereby issued to suitably qualified and experienced service providers to provide services as described on the table below:

QUOTE NUMBER	QUOTE DESCRIPTION	PRICE AND BBEE	CLOSING DATE & TIME	MANDATORY REQUIREMENTS
RFQ MUT 511/2026	Appointment of a Service Provider to Conduct a VAT Review, Apportionment Calculations, VAT Recovery, Compliance Verification, and Related Tax Advisory Services for the Mangosuthu University of Technology's 2025 Financial Year.	80/20	23 September 2026, Time: 11:00	Refer to a document

Mangosuthu University of Technology is committed to the implementation of its Procurement Policy on Broad-based Black Economic Empowerment (BBBEE).

Procurement Enquiries: Mr. Sikhulile Thusi, E-mail thusi.sikhulile@mut.ac.za (031) 819 9535.

Technical Enquiries: Ms Sinenhlanhla Duma; E-mail duma.sine@mut.ac.za (031) 907 7198.

Bid documents can be downloaded from MUT website <https://www.mut.ac.za/tenders-procurement/>.

Completed documents should be emailed back to thusi.sikhulile@mut.ac.za no later than the date and time specified on the advertisement.

The University does not bind itself to accept the lowest bid and reserves the right to accept the whole or part of any bid. If you are not contacted within 90 working days after the closing date of the tender, consider your tender unsuccessful. The University does not bind itself to accept the lowest bid and reserves the right to accept the whole or part of any bid.



OFFICIAL REQUEST FOR QUOTATION (RFQ)

INSTRUCTIONS: The supplier information must be completed in full, and this document must be signed by authorized personnel. The supplier must carefully read the instructions and the terms and conditions of this document. Failure to adhere to these instructions and terms and conditions may result in rejection of the submission.

Business Unit: Finance	RFQ number: RFQ MUT 511/2026
RFQ Description:	Appointment of a Service Provider to Conduct a VAT Review, Apportionment Calculations, VAT Recovery, Compliance Verification, and Related Tax Advisory Services for the Mangosuthu University of Technology's 2025 Financial Year.
Requestor: Ms Sinenhlanhla Duma Contact No: (031) 907 7198 E-mail: duma.sine@mut.ac.za	Buyer: Mr Sikhulile Thusi Contact no: (031) 819 9535. E-mail: thusi.sikhulile@mut.ac.za
Request Date:	15 September 2026
Compulsory Briefing/Information session	None
Closing date: 23 September 2026 Closing Time: 11h00	Completed Quotation should be returned via e-mail: thusi.sikhulile@mut.ac.za
Payment term	30 days in arrears upon receipt of a valid invoice
NB: RFQ documents should be submitted to the email address above. Clarification questions to be directed to the buyer on the above email address.	

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SECTION 1- BIDDER'S INFORMATION, CONDITIONS, TERMS OF REFERENCE AND BIDDERS' DISCLOSURE

Bidder's Name:	
Contact Number:	
Name & Surname of Authorized Person:	
E-mail:	
Vendor No:	
Company Registration Number:	

1.1. RFQ CONDITIONS:

1. Bidders must submit all necessary documents and complete all forms and questionnaires contained in this RFQ in full. MUT applies the two-stage process of evaluating tenders, namely functionality and Price component.
2. MUT does not permit advance payments. Bidders are required to make provision for all costs associated with the supply and delivery of the goods/services. Payment shall be made only after successful completion of the required deliverables, verification by the end-user department, and receipt of a valid tax invoice.
3. Pricing: do not show separately.
4. Bidders responding to this quotation are deemed to do so, on the basis that they acknowledge and accept all Terms of Reference of this quotation.
5. The 90-day validity period may not be extended unless otherwise stated by the MUT
6. Incomplete or late submissions will not be evaluated.
7. Return quotations to the email address provided herein before closing date and time.
8. Should the bidder not receive the letter of award or the purchase order within the validity period, the bidder must consider their quotation unsuccessful.
9. MUT reserves the right to appoint or not appoint a service provider for this project. MUT will not necessarily accept the lowest quotation in part or full, it will be MUT's discretion to appoint the most suitable service provider who will add value to MUT.

1.2 WHAT IS MUT LOOKING FOR

The purpose of these Terms of Reference is to appoint a qualified and experienced service provider to review, calculate, and recover Value Added Tax (VAT) relating to the Mangosuthu University of Technology's 2025 financial year transactions and activities. The provider will conduct a comprehensive VAT review, ensure correct application of VAT laws, recover any under-claimed VAT, and assist with VAT compliance and reporting.

1.3. SCOPE OF WORK:

1.3.1 To conduct a VAT review on the income and expenses and to determine whether the VAT payable or receivable. This would include:

- a) The VAT coding of the cost centres,
- b) The VAT coding of the income and expense accounts,
- c) Classification of taxable, exempt and zero-rated supplies
- d) Interpretation and Application of the VAT ruling
- e) Provision of advice on VAT related issues on the following, but not limited to:
 - 1) Contracts relating to the funding of specific projects
 - 2) Donations
 - 3) Grants
 - 4) Government grants and subsidies
 - 5) Supplies and other goods and services.
 - 6) Contract Research
 - 7) Foreign Donor funded projects.
- f) Submission of the necessary computations to SARS
- g) Following up with SARS with regards to claims and other admin documents

1.3.2 SKILLS REQUIREMENTS

The successful service provider must demonstrate:

Proven experience in VAT review, recovery, and compliance, especially within the Higher Education Sector.

- ✓ Professional accountants and tax practitioners to be registered with at least one of the recognized accounting bodies. (e.g., SAICA, SAIGA, SAIPA, SAIBA, SAIT)
- ✓ Experience in handling VAT savings, apportionment calculations, and general ledger analysis for universities or similar entities.
- ✓ Ability to produce detailed, verifiable reports and Excel models for VAT calculations and adjustments.
- ✓ Capacity to transfer VAT knowledge and skills to university staff.
- ✓ Strong communication skills for liaising with SARS and internal audit teams.

In summary, the tender seeks a technically proficient and experienced service provider capable of conducting a thorough VAT review, ensuring compliance, recovering under-claimed VAT, and providing ongoing support and training to the university's staff.

1.4 BIDDER'S DISCLOSURE

1. PURPOSE OF THE FORM

Any person (natural or juristic) may make an offer or offers in terms of this invitation to bid. In line with the principles of transparency, accountability, impartiality, and ethics as enshrined in the Constitution of the Republic of South Africa and further expressed in various pieces of legislation, it is required for the bidder to make this declaration in respect of the details required hereunder.

Where a person/s are listed in the Register for Tender Defaulters and /or the List of Restricted Suppliers, that person will automatically be disqualified from the bid process.

2. BIDDER'S DECLARATION

2.1 Is the bidder, or any of its directors / trustees / shareholders / members / partners or any person having a controlling interest¹ in the enterprise,

employed by the state?

YES/NO

2.1.1 If so, furnish particulars of the names, individual identity numbers, and, if applicable, state employee numbers of sole proprietor/ directors / trustees / shareholders / members/ partners or any person having a controlling interest in the enterprise, in table below.

Full Name	Identity Number	Name of State Institution

¹ the power, by one person or a group of persons holding the majority of the equity of an enterprise, alternatively, the person/shaving the deciding vote or power to influence or to direct the course and decisions of the enterprise.

2.2 Do you, or any person connected with the bidder, have a relationship with any person who is employed by the procuring institution? **YES/NO**

2.2.1 If so, furnish particulars:

.....
.....

2.3 Does the bidder or any of its directors / trustees / shareholders / members / partners or any person having a controlling interest in the enterprise have any interest in any other related enterprise whether or not they are bidding for this contract? **YES/NO**

2.3.1 If so, furnish particulars:

.....
.....

3. DECLARATION

I, _____ the _____ undersigned,(name)
..... in
submitting the accompanying bid, do hereby make the following statements
that I certify to be true and complete in every respect:

- 3.1 I have read and I understand the contents of this disclosure;
- 3.2 I understand that the accompanying bid will be disqualified if this disclosure is found not to be true and complete in every respect;
- 3.3 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 consortium² will not be construed as collusive bidding.
- 3.4 In addition, there have been no consultations, communications, agreements or arrangements with any competitor regarding the quality, quantity, specifications, prices, including methods, factors or formulas used to calculate prices, market allocation, the intention or decision to submit or not to submit the bid, bidding with the intention not to win the bid and conditions or delivery particulars of the products or services to which this bid invitation relates.
- 3.4 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.

² 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.

3.5 There have been no consultations, communications, agreements or arrangements made by the bidder with any official of the procuring institution in relation to this procurement process prior to and during the bidding process except to provide clarification on the bid submitted where so required by the institution; and the bidder was not involved in the drafting of the specifications or terms of reference for this bid.

3.6 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.

I CERTIFY THAT THE INFORMATION FURNISHED IN PARAGRAPHS 1, 2 and 3 ABOVE IS CORRECT.

I ACCEPT THAT THE STATE MAY REJECT THE BID OR ACT AGAINST ME IN TERMS OF PARAGRAPH 6 OF PFMA SCM INSTRUCTION 03 OF 2021/22 ON PREVENTING AND COMBATING ABUSE IN THE SUPPLY CHAIN MANAGEMENT SYSTEM SHOULD THIS DECLARATION PROVE TO BE FALSE.

.....
Signature Date

.....
Position Name of bidder

SECTION 2- EVALUATION PROCESS

Quotations will be evaluated in three stages as set out below:

- Stage 1: Administrative and mandatory compliance.
- Stage 2: Functionality
- Stage 3: Price and Preference Evaluation

2.1. STAGE 1 – ELIGIBILITY AND MANDATORY RETURNABLE DOCUMENTS

In this phase, service providers who fail to comply with the mandatory requirements will be **disqualified** from proceeding to the next phase of evaluation based on functionality.

The following are mandatory requirements the proposed bidders are expected to comply with in full:

ITEM NO.	DOCUMENT REQUIRED	Mandatory
1.	RFQ document is completed and signed where applicable.	Yes
2.	Company registration documents issued by the CIPC	Yes
3.	Valid Tax Compliance Status Pin	Yes
4.	ID Copies of all Directors /Trustees /Members/Shareholders	Yes

2.1.1. NON – MANDATORY RETURNABLE DOCUMENTS (STAGE 1)

1. CSD MAAA NUMBER -----(please insert in the space provided)
2. BBBEE Certificate for Preferential points claim.
 - NB - Although BBBEE submission is not a mandatory requirement, but rather a requirement for point scoring based on the 80/20 principle, a joint B-BBEE certificate is required for Consortia/Joint Venture arrangements.

Note

- In bids where Partnership/Consortia/Joint Ventures/Sub-contractors are involved, each party must submit a separate valid Tax Compliance status pin, Company registration document, including its own compliance documents. The parties must also submit a joint venture or a Consortium agreement, and a letter of appointment of a member delegated to complete and sign the documents on behalf of the Partnership/ Joint Venture/Consortium.

2.2 STAGE 2 - FUNCTIONALITY EVALUATION

The evaluation criteria for functionality considers the bidder's previous experience and ability, quality, reliability, viability and durability of all equipment, goods and or services as well as the Bidders technical capacity and ability to execute and maintain a contract.

Note:

- No proposal will be considered further unless the minimum qualifying score/percentage for functionality has been achieved.
- The minimum qualifying score for functionality stage 2 is 70%.

Functionality Criteria	Weights
Proven track record in vat recovery projects. Bidders must submit contactable reference letters confirming successful completion of VAT recovery, VAT review, VAT apportionment, VAT compliance, or related tax projects. • A Contactable reference letter must be on a client letterhead, dated, and signed by the authorized person • Each reference will be evaluated according to the following criteria: ○ contactable reference letter for related tax project (5 points each) ○ Relevant University reference letter (10 Points each)	Maximum points (45)
Three (3) University reference letters meeting all requirements	45
Two (2) University reference letters meeting all requirements	30
One (1) University reference meeting all requirements	15
Not submitted or no contactable reference	0
Voluntary Disclosure Programme • The bidder must submit evidence of successfully completed SARS Voluntary Disclosure Programme assignments. • Acceptable evidence may include: a reference letter must be on a client letterhead, dated, and signed by the authorized person; or a signed contract supported by evidence of successful completion; or a client completion or outcome confirmation; or relevant SARS correspondence confirming the outcome of the VDP process, with confidential taxpayer information appropriately redacted. • The evidence must identify the bidder or the nominated specialist responsible for the assignment and must be sufficiently detailed to verify that the assignment involved a VDP process. NB: 7 points for each signed contract or communication from SARS.	Maximum Points (21)
Three (3) or more successfully completed VDP assignments (VDP)	21
Two (2) successfully completed VDP assignments (VDP)	14
One (1) successfully completed VDP assignments (VDP)	7
No successfully completed VDP assignments (VDP)	0
PROJECT LEAD	Maximum points (20)

The bidder must nominate a Project Leader and/or Key Tax Specialist who will be responsible for the execution of the project and submit: 1. A detailed CV; 2. Copies of relevant qualifications minimum NQF Level 8 in Taxation or related Field and 3. Proof of current registration and good standing with a recognised professional body such as SAICA, SAIGA, SAIPA, SAIBA, or SAIT.	
7 years of experience or more working with SARS and VAT-related matters, AND a Minimum of NFQ Level 8 in Taxation or Related Field and Proof of registration and Good Standing with Professional Body (SAICA, SAIGA, SAIPS, SAIBA or SAIT)	20
4-6 years of experience working with SARS and VAT-related matters, AND a Minimum of NFQ Level 8 in Taxation or Related Field and Proof of registration and Good Standing with Professional Body (SAICA, SAIGA, SAIPS, SAIBA or SAIT)	15
2-3 years of experience working with SARS and VAT-related matters, AND a Minimum of NFQ Level 8 in Taxation or Related Field and Proof of registration and Good Standing with Professional Body (SAICA, SAIGA, SAIPS, SAIBA or SAIT)	8
Less than Two (2) years or no Experience	0
Proposal and approach detailing the process flow The bidder must submit a project-specific methodology addressing the VAT review and recovery services required by MUT. The proposal and approach shall include the following aspects: 1. All project activities or work breakdown structure. 2. Clear Methodology outlining the approach for conducting the VAT review, including data collection, analysis, verification, reconciliation, reporting, and engagement with SARS where required. 3. Training and skills transfer plan	Maximum points (9)
Comprehensive plan addressing all the prescribed elements, supported by clear processes and deliverables	9
Adequate plan addressing most elements, with minor omissions	6
Limited plan with material omissions	3
Not submitted	0
Promotion of Local Based Bidders: Bidders are required to submit supporting documentation with proof of physical address as their primary place of business. (E.g., Valid Lease Agreements/ Proof of Address from the Councilor or Utility Bills not older than 3 months)	Maximum points (5)
KZN	5
Outside KZ	2
No Proof Submitted	0

Bidders must achieve a minimum score of 70 points out of 100 to proceed to Stage 3, namely price and preference evaluation.

STAGE 3: EVALUATION IN TERMS OF THE 80/20 PREFERENCE POINT SYSTEM

PRICING SCHEDULE – FIRM PRICES (PURCHASES)

NOTE: ONLY FIRM PRICES WILL BE ACCEPTED. NON-FIRM PRICES (INCLUDING PRICES SUBJECT TO RATES OF EXCHANGE VARIATIONS) WILL NOT BE CONSIDERED

IN CASES WHERE DIFFERENT DELIVERY POINTS INFLUENCE THE PRICING, A SEPARATE PRICING SCHEDULE MUST BE SUBMITTED FOR EACH DELIVERY POINT

THE OFFER SHALL REMAIN VALID FOR A PERIOD OF NINETY (90) CALENDAR DAYS FROM THE CLOSING DATE OF THE BID. PRICES QUOTED MUST BE IN SOUTH AFRICAN RAND (ZAR) AND SHALL BE INCLUSIVE OF ALL APPLICABLE TAXES

THE BIDDER SCORING THE HIGHEST POINTS IN THE PRICE AND PREFERENCE CRITERIA WILL BE THE SUCCESSFUL BIDDER.

Pricing should be based on the breakdown below:

Commission required for VAT Refund / Savings and successfully realised by MUT (To be in Percentage)	
	VAT Exclusive

Signed Date.....

Name..... Position.....

Tenderer.....

2.2.1 The following preference point systems are applicable to invitations to tender: - 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).

2.2.2 Points for this tender shall be awarded for:

(a) PRICE and BBBEE

POINTS AWARDED FOR PRICE

THE 80/20 PREFERENCE POINT SYSTEMS

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

80/20

$$P_s = 80 \left(1 - \frac{P_t - P_{\min}}{P_{\min}} \right)$$

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

POINTS AWARDED FOR B-BBEE STATUS LEVEL OF CONTRIBUTOR

In terms of Regulation 6 (2) and 7 (2) of the Preferential Procurement Regulations, preference points must be awarded to a bidder for attaining the B-BBEE status level of contribution in accordance with the table below:

B-BBEE Status Level of Contributor	Number of points (80/20 system)
1	20
2	18
3	14
4	12
5	8
6	6
7	4
8	2
Non-compliant contributor	0

SECTION 3: MUT RFQ FORM DECLARATION AND RFQ CHECKLIST

MUT RFQ FORM DECLARATION

- 1. I/We hereby render to supply all or any of the supplies and/or to render all or any of the services described in the attached documents to MUT on the items and conditions and in accordance with the specifications stipulated in the RFQ documents (and which shall be taken as part of, and incorporated into, this RFQ), and on the terms regarding time for delivery and/or execution stipulated therein.
- 2. I/We agree that the offer herein shall remain binding upon me/us and open for acceptance by MUT during the validity period indicated and calculated from the closing time of the RFQ.
- 3. If I/we withdraw my/our RFQ within the period for which I/we have agreed that the RFQ should remain open for acceptance or fail to fulfil the contract when called upon to do so, MUT may without prejudice to its other rights, agree to the withdrawal of my/or RFQ or cancel the contract that may have been entered into between me/us and MUT and I/we will then pay to MUT any additional expense incurred by MUT having either to accept any less favourable RFQ or fresh RFQs have to be invited, the additional expenditure incurred by the invitation of fresh RFQ and by the subsequent acceptance of any less favourable RFQ, MUT shall also have the right to recover such additional expenditure by set-off against moneys which may be due or become to me/us under this or any other RFQ or contract or against any guarantee or deposit that have been furnished by me/us or on my/our behalf for the due fulfilment of this or any other RFQ or contract and pending the ascertainment of the amount of such additional expenditure to retain such moneys, guarantee or deposit as security for any loss MUT may sustain by reason of my/our default.
- 4. If my/our RFQ is accepted the acceptance may be communicated to me/us by letter or ordinary post or registered post and that SA Post Office Ltd shall be regarded as my/our agent. Delivery or such acceptance to SA Post Office Ltd shall be treated as delivery to me/us.
- 5. The law of the Republic of South Africa shall govern the contract created by the acceptance of my/our RFQ and that I/we choose domicilium citandi et executandi in the Republic (full address).
- 6. I/We furthermore confirm that I/we have satisfied myself/ourselves as to the correctness and validity of my/our RFQ, and that it covers all the work/item(s) in these documents and all my/our obligations under a resulting contract. I/we accept that any mistakes in the RFQ submission will be at my/our risk.
- 7. I/we hereby accept full responsibility for the proper execution and fulfilment of all obligations and conditions devolving on me/us under this agreement as the principal(s) liable for the due fulfilment of this contract.
- 8. I/We agree that any action from this contract in all respects be instituted against me/us and I/we hereby undertake to satisfy fully any sentence or judgment which may be pronounced against me/us as a result of such action.
- 9. I/We declare that I/we have participation /no participation in the submission of any other offer for the supplies/service described in the attached documents. If in the affirmative, state name(s) or RFQ(s) involved.
- 10. -----

Are you duly authorized to sign for this the RFQ? ***YES / NO**

11. Has the Declaration of Interest been duly completed and included with the other RFQ forms?
*YES / NO

DECLARATION: I, the undersigned (full names): Certify that the information furnished above is correct. I accept that, in addition to cancellation contract, action may be taken against me should this declaration prove to be false. Signature:
--

Ensure that all pages are completed in full before returning this document.

Name & Surname of Authorized Person / Representative: Signature of Bidder’s Representative:	Date:
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CHECKLIST TO BE COMPLETED BY THE BIDDER:

	YES/NO
• Does this Offer comply with specification, state brand where applicable?	
• Does the bidder have the required experience, state period?	
• Can this order be delivered within the specified period, state delivery period?	
• Do you intend sub-contraction/Partner?	
• Pricing Schedule (Recalculate to ensure accuracy)- Indicate whether prices are firm or non-firm)	
• Bidders Disclosure (Read, Understand and Sign)	
• Declaration of Bidder's Past Supply Chain Management Practices (Read, Understand and Sign)	
• CSD Registration Number (MAAA.....) / CSD report	