NamRA
Namibia Revenue Agency

Tel: (+264) 81 959 4000
Head Office Building | Town Square, CBD
P. O. Box 569
Windhoek

Request for Proposal

Issued on: 09 October 2026

For

Procurement of Consultancy Services for the Acquisition, Implementation and support of an Electronic Invoicing (E-Invoicing) System for the Namibia Revenue Agency (NamRA)

Procurement Reference No: SC/RP/NamRA/01-05/2026

Cost: Free to be downloaded from NamRA website.

www.namra.org.na

Closing Date: 13 November 2026 at 11H00 AM (Namibian Time)

Bidder's Name:	
Contact Details:	Tel:
	Email:

NOTICE TO BIDDERS

Please take note:

- **sign all relevant pages as stipulated in this standard bidding document.**
- **initialize all pages of this standard bidding document, including all supporting documents.**
- **stamp all pages where applicable as indicated where a stamp is required.**
- **submit a complete bidding document as issued.**
- **Copies of documents not certified by the Namibian Police or Commissioner of Oath appointed in terms of the Justices of the Peace and Commissioners of Oaths Act, 1963 (Act No. 16 of 1963) will <u>not</u> be accepted, except the valid Good Standing Social Security Certificate.**
- **a receipt and/or proof of application will <u>not</u> be accepted as being in good standing on the respective requirement(s). However, applicable for the Affirmative Action Compliance certification.**
- **clarifications received after the due date for request for clarifications will not be attended to.**
- **bid submissions received after the deadline (date and time) for submission of bids will not be accepted.**

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Section 1: Letter of Invitation

Procurement Reference No: **SC/RP/NAMRA/01-05/2026**
Date: **09 October 2026**

To: **Prospective Bidders**

Dear Sir/Madam,

RE: INVITATION TO SUBMIT PROPOSAL

1. The Namibia Revenue Agency (NamRA) invites proposals for the Procurement of Consultancy Services for the Acquisition, Implementation and support of an Electronic Invoicing (E-Invoicing) System for the Namibia Revenue Agency (NamRA). More details on the services are provided in the Bidding Data Sheet and Terms of References.

2. A firm will be selected under Quality and Cost Based, and procedures described in this RFP, in accordance with the policies and procedures for public procurement in the Republic of Namibia.

3. The RFP includes the following documents:

   Section 1 - Letter of Invitation
   Section 2 - Instructions to Consultants (including Data Sheet
   Section 3 - Technical Proposal - Standard Forms
   Section 4 - Financial Proposal - Standard Forms
   Section 5 - Terms of Reference
   Section 6 - Standard Form of Contract

5. Please inform us in writing at the following address: *procurementclarification@namra.org.na* for technical and administrative queries.

Yours sincerely,

Petra Lisho- Mayumbelo
Manager: Procurement Management Unit

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Namibia Revenue Agency

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Section 2 - Instructions to Consultants

Definitions

(a) "Client" means the Public Entity with which the selected Consultant signs the Contract for the Services.

(b) "Consultant" means any entity or person that may provide or provides the Services to the Client under the Contract.

(c) "Contract" means the Contract signed by the Parties and all the attached documents listed in its Clause 1 that is the General Conditions (GC), the Special Conditions (SC), and the Appendices.

(d) "**Data Sheet**" means such part of the Instructions to Consultants used to reflect specific country and assignment conditions.

(e) "Day" means a day other than Saturday, Sunday or public holiday.

(f) "Government" means the government of the Republic of Namibia.

(g) "Instructions to Consultants" (Section 2 of the RFP) means the document which provides shortlisted Consultants with all information needed to prepare their Proposals.

(h) "LOI" (Section 1 of the RFP) means the Letter of Invitation being sent by the Client to the shortlisted Consultants.

(i) "Personnel" means professionals and support staff provided by the Consultant or by any Sub-Consultant and assigned to perform the Services or any part thereof; "Foreign Personnel" means such professionals and support staff who at the time of being so provided had their domicile outside the Republic of Namibia; "Local Personnel" means such professionals and support staff who at the time of being so provided had their domicile in the Republic of Namibia.

(j) "Proposal" means the Technical Proposal and the Financial Proposal.

(k) "Public Entity" has the same meaning as defined in the definition of Public Entity in the Public Procurement Act, 2015.

(l) "RFP" means the Request for Proposal to be prepared by the

Client for the selection of Consultants.

(m) "Services" means the work to be performed by the Consultant pursuant to the Contract.

(n) "Sub-Consultant" means any person or entity with whom the Consultant subcontracts any part of the Services.

(o) "Terms of Reference" (TOR) means the document included in the RFP as Section 5 which explains the objectives, scope of work, activities, tasks to be performed, respective responsibilities of the Client and the Consultant, and expected results and deliverables of the assignment.

1. Introduction

1.1 The Client named in the **Bidding Data Sheet** will select a consulting firm/organization (the Consultant) from those listed in the Letter of Invitation, in accordance with the method of selection specified in the **Bidding Data Sheet**.

1.2 The shortlisted Consultants are invited to submit a Technical Proposal and a Financial Proposal, or a Technical Proposal only, as specified in the **Bidding Data Sheet**, for consulting services required for the assignment named in the **Bidding Data Sheet**. The Proposal will be the basis for contract negotiations and ultimately for a signed Contract with the selected Consultant.

1.3 Consultants should familiarize themselves with local conditions and take them into account in preparing their Proposals. To obtain first-hand information on the assignment and local conditions, Consultants are encouraged to visit the Client before submitting a proposal and to attend a pre-proposal conference if one is specified in the **Bidding Data Sheet**. Attending the pre-proposal conference is optional. Consultants should contact the Client's representative named in the **Bidding Data Sheet** to arrange for their visit or to obtain additional information on the pre-proposal conference. Consultants should ensure that these officials are advised of the visit in adequate time to allow them to make appropriate arrangements.

1.4 The Client will timely provide at no cost to the Consultants the inputs and facilities specified in the **Bidding Data Sheet**, assist the firm in obtaining licenses and permits needed to carry out the services, and make available relevant project

data and reports.

1.5 Consultants shall bear all costs associated with the preparation and submission of their proposals and contract negotiation. The Client is not bound to accept any proposal and reserves the right to annul the selection process at any time prior to Contract award, without thereby incurring any liability to the Consultants.

Conflict of Interest

1.6 The Government of the Republic of Namibia requires that Consultants provide professional, objective, and impartial advice and at all times hold the client's interest's paramount, strictly avoid conflicts with other assignments or their own corporate interests and act without any consideration for future work.

1.6.1 Without limitation on the generality of the foregoing, Consultants, and any of their affiliates, shall be considered to have a conflict of interest and shall not be recruited, under any of the circumstances set forth below:

Conflicting activities

(i) A firm that has been engaged by the client to provide goods, works or services other than consulting services for a project, and any of its affiliates, shall be disqualified from providing consulting services related to those goods, works or services. Conversely, a firm hired to provide consulting services for the preparation or implementation of a project, and any of its affiliates, shall be disqualified from subsequently providing goods or works or services other than consulting services resulting from or directly related to the firm's consulting services for such preparation or implementation. For the purpose of this paragraph, services other than consulting services are defined as those leading to a measurable physical output, for example surveys, exploratory drilling, aerial photography, and satellite imagery.

Conflicting assignments

(ii) A Consultant (including its Personnel and Sub-Consultants) or any of its affiliates shall not be

hired for any assignment that, by its nature, may be in conflict with another assignment of the Consultant to be executed for the same or for another Client. For example, a Consultant hired to prepare engineering design for an infrastructure project shall not be engaged to prepare an independent environmental assessment for the same project, and a Consultant assisting a Client in the privatization of public assets shall not purchase, nor advise purchasers of, such assets. Similarly, a Consultant hired to prepare Terms of Reference for an assignment should not be hired for the assignment in question.

Conflicting relationships

(iii) A Consultant (including its Personnel and Sub-Consultants) that has a business or family relationship with a member of the Client's staff who is directly or indirectly involved in any part of (i) the preparation of the Terms of Reference of the assignment, (ii) the selection process for such assignment, or (iii) supervision of the Contract, shall not be awarded a Contract, unless the conflict stemming from this relationship has been resolved in a manner acceptable to the Client throughout the selection process and the execution of the Contract.

1.6.2 Consultants have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of their client, or that may reasonably be perceived as having this effect. Failure to disclose said situations may lead to the disqualification of the Consultant or the termination of its Contract.

1.6.3 No agency or current employees of the Client shall work as consultants under their own Public Entity(s). Recruiting former government employees of the Client to work for their former ministries, departments or agencies is acceptable provided no conflict of interest exists. When the Consultant nominates any government employee as Personnel in their technical

proposal, such Personnel must have written certification from their government or employer confirming that they are on leave without pay from their official position and allowed to work full-time outside of their previous official position. Such certification shall be provided to the Client by the Consultant as part of his technical proposal.

Unfair Advantage

1.6.4 If a shortlisted Consultant could derive a competitive advantage for having provided consulting services related to the assignment in question, the Client shall make available to all shortlisted Consultants together with this RFP all information that would in that respect give such Consultant any competitive advantage over competing Consultants.

Fraud and Corruption

1.7 It is the policy of the Government of Namibia to require Public Entities, as well as consultants and their agents (whether declared or not), personnel, sub-contractors, sub-consultants, service providers and suppliers observe the highest standard of ethics during the selection and execution of contracts.[1] In pursuance of this policy, the Client:

(a) defines, for the purposes of this provision, the terms set forth below as follows:

(i) "corrupt practice" is the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party[2];

(ii) "fraudulent practice" is any act or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain financial or other benefit or to avoid an obligation[3];

[1] In this context, any action taken by a consultant or a sub-consultant to influence the selection process or contract execution for undue advantage is improper.

[2] "Another party" refers to a public official acting in relation to the selection process or contract execution. In this context "public official" includes Public Entity staff and employees of other organizations taking or reviewing selection decisions.

[3] A "party" refers to a public official; the terms "benefit" and "obligation" relate to the selection process or contract execution; and the "act or omission" is intended to influence the selection process or contract execution.

(iii) "collusive practices" is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party[4];

(iv) "coercive practices" is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party[5];

(v) "obstructive practice" is

(aa) deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede the Client's investigation into allegations of a corrupt, fraudulent, coercive, or collusive practice; and/or threatening, harassing, or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation, or

(bb) acts intended to materially impede the exercise of the Client's inspection and audit rights provided for under paragraph 1.7.1 below.

(b) will reject a proposal for award if it determines that the consultant recommended for award has, directly or through an agent, engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices in competing for the contract in question;

(c) will sanction a firm or an individual at any time, in accordance with prevailing procedures, including by publicly declaring such firm or individual ineligible for a stated period of time: (i) to be awarded a public contract, and (ii) to be a nominated sub-consultant, sub-contractor, supplier, or service provider of an otherwise eligible firm

[4] "Parties" refers to participants in the procurement or selection process (including public officials) attempting to establish contract prices at artificial, non competitive levels.
[5] "Party" refers to a participant in the selection process or contract execution.

being awarded a public contract.

1.7.1. In further pursuance of this policy, Consultants shall permit the Client to inspect their accounts and records and other documents relating to the submission of proposals and contract performance, and to have them audited by auditors appointed by the Client.

1.7.2 Consultants shall furnish information on commissions and gratuities, if any, paid or to be paid to agents relating to this proposal and during execution of the assignment if the Consultant is awarded the Contract, as requested in the Financial Proposal submission form (Section 4).

Eligibility

1.8 (a) A firm or individual that has been sanctioned by the Government of the Republic of Namibia in accordance with the above clause 1.7 shall be ineligible to be awarded a public contract, or benefit from a public contract during such period of time as determined by the Review Panel.

(b)A consultant that is under a declaration of ineligibility by the Government of Namibia in accordance with applicable laws at the date of the deadline for bid submission and thereafter shall be disqualified.

(c)Proposal from consultants appearing on the ineligibility lists of African Development Bank, Asian Development Bank, European Bank for Reconstruction and Development, Inter-American Development Bank Group and World Bank Group shall be rejected.

Links for checking the ineligibility lists are available on the Procurement Policy Unit's website: **www.mof.gov.na/procurement-policy-unit**

(d) Furthermore, the Consultants shall be aware of the provisions on fraud and corruption stated in the specific clauses in the General Conditions of Contract.

Eligibility of Sub-Consultants

1.9 In case a shortlisted Consultant intends to associate with consultants who have not been shortlisted and/or individual expert(s), such other Consultants and/or individual expert(s)

shall be subject to the eligibility policy of the Client.

Origin of Goods and Consulting Services

1.10 Goods supplied and Consulting Services provided under the Contract may originate from any country except if:

(i) as a matter of law or official regulation, the Republic of Namibia prohibits commercial relations with that country; or

(ii) by an act of compliance with a decision of the United Nations Security Council taken under Chapter VII of the Charter of the United Nations, the Republic of Namibia prohibits any imports of goods from that country or any payments to persons or entities in that country.

Only one Proposal

1.11 Shortlisted Consultants shall submit only one proposal. If a Consultant submits or participates in more than one proposal, such proposals shall be disqualified. However, this does not limit the participation of the same Sub-Consultant, including individual experts, to only one proposal.

Proposal Validity

1.12 The **Bidding Data Sheet** indicates how long Consultants' Proposals must remain valid after the submission date. During this period, Consultants shall maintain the availability of Professional staff nominated in the Proposal. The Client will make its best effort to complete negotiations within this period. However, should the need arise; the Client may request Consultants to extend the validity period of their proposals. Consultants who agree to such extension shall confirm that they maintain the availability of the Professional staff nominated in the Proposal, or, in their confirmation of extension of validity of the Proposal, Consultants could submit new staff in replacement, which would be considered in the final evaluation for contract award. Consultants who do not agree have the right to refuse to extend the validity of their Proposals.

2. Clarification and Amendment of RFP Documents

2.1 Consultants may request a clarification of any of the RFP documents up to the number of days indicated in the **Bidding Data Sheet** before the proposal submission date. Any request for clarification must be sent in writing, or by standard electronic means to the Client's address indicated in the **Bidding Data Sheet**. The Client will respond in writing, or by standard electronic means and will send written copies of the

response (including an explanation of the query but without identifying the source of inquiry) to all Consultants. Should the Client deem it necessary to amend the RFP as a result of a clarification, it shall do so following the procedure under para. 2.2.

2.2 At any time before the submission of Proposals, the Client may amend the RFP by issuing an addendum in writing or by standard electronic means. The addendum shall be sent to all Consultants and will be binding on them. Consultants shall acknowledge receipt of all amendments. To give Consultants reasonable time in which to take an amendment into account in their Proposals the Client may, if the amendment is substantial, extend the deadline for the submission of Proposals.

2.3 In preparing their Proposal, Consultants are expected to examine in detail the documents comprising the RFP. Material deficiencies in providing the information requested may result in rejection of a Proposal.

2.4 While preparing the Technical Proposal, Consultants must give particular attention to the following:

(a) If a shortlisted Consultant considers that it may enhance its expertise for the assignment by associating with other Consultants in a joint venture or sub-consultancy, it may associate with either (a) non-shortlisted Consultant(s), or (b) shortlisted Consultants if so, indicated in the **Bidding Data Sheet**. A shortlisted Consultant must first obtain the approval of the Client if it wishes to enter into a joint venture with non-shortlisted or shortlisted Consultant(s). In case of association with non-shortlisted Consultant(s), the shortlisted Consultant shall act as association leader. In case of a joint venture, all partners shall be jointly and severally liable and shall indicate who will act as the leader of the joint venture.

(b) The estimated number of Professional staff-months or the budget for executing the assignment shall be shown in the **Bidding Data Sheet**, but not both. However, the Proposal shall be based on the number of Professional staff-months or budget estimated by

the Consultants.

For fixed-budget-based assignments, the available budget is given in the **Bidding Data Sheet**, and the Financial Proposal shall not exceed this budget, while the estimated number of Professional staff-months shall not be disclosed.

(c) Alternative professional staff shall not be proposed, and only one curriculum vitae (CV) may be submitted for each position.

(d) Documents to be issued by the Consultants as part of this assignment must be in English. It is desirable that the firm's Personnel have a working knowledge of English.

(e) Bid Security

(i) The Bidder shall either furnish as part of its bid, a Bid Security or subscribe to a Bid Securing Declaration in the Bid Submission Form **as specified in the BDS**.

(ii) The Bid Securing Declaration shall be in the form of a signed subscription in the Bid Submission Form.

(iii) The Bid Security shall be in the amount/percentage **specified in the BDS** and denominated in Namibian dollars, and shall:

(a) be issued by a commercial bank operating in Namibia.

(b) be substantially in accordance with the forms of Bid Security included in Section 3, Technical Proposal Standard Forms;

(c) be payable promptly upon written demand by the Purchaser in case the conditions listed in ITC Clause 3.3(e)(vi) are invoked;

(d) be submitted in its original form; copies will not be accepted;

(e) remain valid for a period of 30 days beyond the validity period of the bids, as extended, if applicable, in accordance with ITC Clause 1.12;

(iv) Any bid not accompanied by an enforceable and substantially

compliant Bid Security or not containing a subscription to a Bid Securing Declaration in the Bid Submission Form, if required, in accordance with ITC 3.4(h), shall be rejected by the Purchaser as nonresponsive.

(v) The Bid Security of unsuccessful bidders shall be returned as promptly as possible upon the successful Bidder signing of contract.

(vi) The Bid Security shall be forfeited or the Bid Securing Declaration executed:

(a) if a Bidder withdraws its bid during the period of bid validity specified by the Bidder on the Technical Proposal Submission Form; or

(b) if a Bidder refuses to accept a correction of an error appearing on the face of the Bid; or

(c) if the successful Bidder fails to: sign the Contract in accordance with ITC 6.5;

(i) The Bid Security or Bid-Securing Declaration of a Joint Venture (JV) must be in the name of the JV that submits the bid. If the JV has not been legally constituted at the time of bidding, the Bid Security or Bid-Securing Declaration shall be in the names of all future partners as named in the Technical Proposal Submission Form mentioned in Section 3 "Technical Proposal Standard Forms," when submitting in association.

(ii) If a bid securing declaration is **required in the BDS**, and

(a) a Bidder withdraws its bid during the period of bid validity specified by the Bidder on the Technical Proposal Submission Form, except as provided in ITC 20.2;

(b) a Bidder refuses to accept a correction of an error appearing on the face of the Bid; or

(c) the successful Bidder fails to: sign the Contract in accordance with ITC 6.5;

The bidder may be disqualified by the Review Panel to be awarded a contract by any Public Entity for a period of time.

Technical Proposal Format and Content

2.5 Depending on the nature of the assignment, Consultants are required to submit a Full Technical Proposal (FTP), or a Simplified Technical Proposal (STP). The **Bidding Data Sheet** indicates the format of the Technical Proposal to be submitted. Submission of the wrong type of Technical Proposal will result in the Proposal being deemed non-responsive. The following mandatory documentary evidence is required to accompany the Technical Proposal; (**Not Applicable to International Bidders except (i)**)

(i) have a **certified copy** (certified by a Commissioner of Oath appointed in terms of the Justices of the Peace and Commissioners of Oaths Act.1963 (Act No. 16 of 1963)), of a **valid full Founding Statement including any Amendment, and with a Certificate of Incorporation, clearly indicating ownership and shares.**

(ii) Have an **original** or a **certified copy** (certified by a Commissioner of Oath appointed in terms of the Justices of the Peace and Commissioners of Oaths Act.1963 (Act No. 16 of 1963)), of a **valid Good Standing Tax Certificate**, as certified by the Commissioner of Oath; **Certificate must be valid at date of submission**.

(iii) Have an **original** or a **certified copy** (certified by a Commissioner of Oath appointed in terms of the Justices of the Peace and Commissioners of Oaths Act.1963 (Act No. 16 of 1963)), of a **valid Good Standing Social Security Certificate**, as certified by the Commissioner of Oath; **Certificate must be valid at date of submission**

(iv) Have valid certified copy of Affirmative Action Compliance Certificate or proof from Employment Equity Commissioner that bidder is not a relevant employer, or exemption issued in terms of Section 42 of the Affirmative Action Act, 1998 **(valid at the deadline of submission of bid)** or in the event that the Affirmative Action Compliance Certificate is over 12 months from the date of issue, a confirmation letter from the Employment Equity Commission indicating that the employer had submitted the report for the period following from

the date when the certificate was issued(**certified by a Commissioner of Oath appointed in terms of the Justices of the Peace and Commissioners of Oaths Act.1963 (Act No. 16 of 1963)**.

(v) An undertaking on the part of the Bidder that the salaries and wages payable to its personnel in respect of this proposal are compliant to the relevant laws, Remuneration Order, and Award, where applicable and that it will abide to sub-clause 4.6 of the General conditions of Contract if it is awarded the contract or part thereof; and;

The Technical Proposal shall further provide the information indicated in the following paragraphs from (a) to (g) using the attached Standard Forms (Section 3). Paragraph (c) (ii) indicates the recommended number of pages for the description of the approach, methodology and work plan of the STP. A page is considered to be one printed side of A4 or letter size paper.

(a) (i) For the FTP only: a brief description of the Consultants' organization and an outline of recent experience of the Consultants and, in the case of joint venture, for each partner, on assignments of a similar nature is required in Form TECH-2 of Section 3. For each assignment, the outline should indicate the names of Sub-Consultants/ Professional staff who participated, duration of the assignment, contract amount, and Consultant's involvement. Information should be provided only for those assignments for which the Consultant was legally contracted by the Client as a corporation or as one of the major firms within a joint venture. Assignments completed by individual Professional staff working privately or through other consulting firms cannot be claimed as the experience of the Consultant, or that of the Consultant's associates, but can be claimed by the Professional staff themselves in their CVs. Consultants should be prepared to substantiate the claimed experience if so requested by the

Client.

(ii) For the STP the above information is not required and Form TECH-2 of Section 3 shall not be used.

(b) (i) For the FTP only: comments and suggestions on the Terms of Reference including workable suggestions that could improve the quality/ effectiveness of the assignment; and on requirements for counterpart staff and facilities including: administrative support, office space, local transportation, equipment, data, etc. to be provided by the Client (Form TECH-3 of Section 3).

(ii) For the STP Form TECH-3 of Section 3 shall not be used; the above comments and suggestions, if any, should be incorporated into the description of the approach and methodology (refer to following sub-para. 3.4 (c) (ii)).

(c) (i) For the FTP, and STP: a description of the approach, methodology and work plan for performing the assignment covering the following subjects: technical approach and methodology, work plan, and organization and staffing schedule. Guidance on the content of this section of the Technical Proposals is provided under Form TECH-4 of Section 3. The work plan should be consistent with the Work Schedule (Form TECH-8 of Section 3) which will show in the form of a bar chart the timing proposed for each activity.

(ii) For the STP only: the description of the approach, methodology and work plan should normally consist of 10 pages, including charts, diagrams, and comments and suggestions, if any, on Terms of Reference and counterpart staff and facilities.

(d) The list of the proposed Professional staff team by area of expertise, the position that would be assigned to each staff team member, and their tasks (Form TECH-5 of Section 3).

(e) Estimates of the staff input (staff-months of foreign and local professionals) needed to carry out the

assignment (Form TECH-7 of Section 3). The staff-months input should be indicated separately for home office and field activities, and for foreign and local Professional staff.

(f) CVs of the Professional staff signed by the staff themselves or by the authorized representative of the Professional Staff (Form TECH-6 of Section 3).

(g) For the FTP only: a detailed description of the proposed methodology and staffing for training, if the **Bidding Data Sheet** specifies training as a specific component of the assignment.

(h) the Bid Security or Bid-Securing Declaration, in accordance with ITC Clause 3.3(e), as specified in the **Bidding Data Sheet**;

2.6 The Technical Proposal shall not include any financial information. A Technical Proposal containing financial information may be declared nonresponsive.

Financial Proposals

2.7 The Financial Proposal shall be prepared using the attached Standard Forms (Section 4). It shall list all costs associated with the assignment, including (a) remuneration for staff (foreign and local, in the field and at the Consultants' home office), and (b) reimbursable expenses indicated in the **Bidding Data Sheet**. If appropriate, these costs should be broken down by activity and, if appropriate, into local expenditures. All activities and items described in the Technical Proposal must be priced separately; activities and items described in the Technical Proposal but not priced, shall be assumed to be included in the prices of other activities or items.

Taxes

2.8 The Consultant, other than Namibian nationals, may be subject to local taxes (such as: value added tax, social charges or income taxes on non-resident Foreign Personnel, duties, fees, levies) on amounts payable by the Client under the Contract. The Client will state in the **Bidding Data Sheet** if the Consultant is subject to payment of any local taxes. Any such amounts shall not be included in the Financial Proposal as they will not be evaluated, but they will be discussed at contract negotiations, and applicable amounts will be

included in the Contract.

2.9 Consultants must only express the price of their services in Namibian Dollars only.

2.10 Commissions and gratuities, if any, paid or to be paid by consultants and related to the assignment will be listed in the Financial Proposal Form FIN-1 of Section 4.

3. Submission, Receipt, and Opening of Proposals

3.1 The original proposal (Technical Proposal and, if required, Financial Proposal; see para. 1.2) shall contain no interlineations or overwriting, except as necessary to correct errors made by the Consultants themselves. The person who signed the proposal must initial such corrections. Submission letters for both Technical and Financial Proposals should respectively be in the format of TECH-1 of Section 3, and FIN-1 of Section 4.

3.2 An authorized representative of the Consultants, **as specified in the Bidding Data Sheet** shall initial all pages of the original Technical and Financial Proposals. The signed Technical and Financial Proposals shall be marked "ORIGINAL".

3.3 The Technical Proposal shall be marked "ORIGINAL" or "COPY" as appropriate. The Technical Proposals shall be sent to the addresses referred to in para. 4.5 and in the number of copies indicated in the **Bidding Data Sheet**. All required copies of the Technical Proposal are to be made from the original. If there is any discrepancy between the original and the copies of the Technical Proposal, the original governs.

3.4 The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked "TECHNICAL PROPOSAL" Similarly, the original Financial Proposal (if required under the selection method indicated in the **Bidding Data Sheet**) shall be placed in a sealed envelope clearly marked "FINANCIAL PROPOSAL" followed by the Procurement reference number and the name of the assignment, and with a warning "**DO NOT OPEN WITH THE TECHNICAL PROPOSAL.**" The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address and reference number, and be clearly marked "**DO NOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED, BEFORE** [*See BDS*]". The Client shall not be responsible for misplacement, loss or premature opening if

the outer envelope is not sealed and/or marked as stipulated. This circumstance may be case for Proposal rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for declaring the Proposal non-responsive.

3.5 The Proposals must be sent to the address/addresses indicated in the **Bidding Data Sheet** and received by the Client no later than the time and the date indicated in the **Bidding Data Sheet**, or any extension to this date in accordance with para. 2.2. Any proposal received by the Client after the deadline for submission shall be returned unopened.

3.6 The Client shall open the Technical Proposal immediately after the deadline for their submission. The envelopes with the Financial Proposal shall remain sealed and securely stored.

4. Proposal Evaluation

4.1 From the time the Proposals are opened to the time the Contract is awarded, the Consultants should not contact the Client on any matter related to its Technical and/or Financial Proposal. Any effort by Consultants to influence the Client in the examination, evaluation, ranking of Proposals, and recommendation for award of Contract may result in the rejection of the Consultants' Proposal.

Evaluators of Technical Proposals shall have no access to the Financial Proposals until the technical evaluation is concluded.

Evaluation of Technical Proposals

4.2 The Evaluation Committee shall evaluate the Technical Proposals on the basis of their responsiveness to the Terms of Reference, applying the evaluation criteria, sub-criteria, and point system specified in the **Bidding Data Sheet**. Each responsive Proposal will be given a technical score (St). A Proposal shall be rejected at this stage if it does not respond to important aspects of the RFP, and particularly the Terms of Reference or if it fails to achieve the minimum technical score indicated in the **Bidding Data Sheet**.

Financial Proposals for QBS

4.3 Following the ranking of technical Proposals, when selection is based on quality only (QBS), the first ranked Consultant is invited to negotiate its proposal and the Contract in accordance with the instructions given under para. 6 of these Instructions.

Public Opening and Evaluation of Financial Proposals (only for QCBS, FBS, and LCS)

4.4 After the technical evaluation is completed the Client shall inform the Consultants who have submitted proposals the technical scores obtained by their Technical Proposals, and shall notify those Consultants whose Proposals did not meet the minimum qualifying mark or were considered non responsive to the RFP and TOR, that their Financial Proposals will be returned unopened after completing the selection process. The Client shall simultaneously notify in writing Consultants that have secured the minimum qualifying mark, the date, time and location for opening the Financial Proposals. The opening date should allow Consultants sufficient time to make arrangements for attending the opening. Consultants' attendance at the opening of Financial Proposals is optional.

4.5 Financial Proposals shall be opened in the presence of the Consultants' representatives who choose to attend. The name of the consultants and the technical scores of the consultants shall be read aloud. The Financial Proposal of the Consultants who met the minimum qualifying mark will then be inspected to confirm that they have remained sealed and unopened. These Financial Proposals shall be then opened, and the total prices read aloud and recorded. Copy of the record shall be sent to all Consultants, upon request.

4.6 The Client will correct any computational error. When correcting computational errors, in case of discrepancy between a partial amount and the total amount, or between word and figures the formers will prevail. In addition to the above corrections, as indicated under para. 3.6, activities and items described in the Technical Proposal but not priced, shall be assumed to be included in the prices of other activities or items. In case an activity or line item is quantified in the Financial Proposal differently from the Technical Proposal the Evaluation Committee shall correct the quantification indicated in the Financial Proposal so as to make it consistent with that indicated in the Technical Proposal, apply the relevant unit price included in the Financial Proposal to the corrected quantity and correct the total Proposal cost. Prices shall be evaluated as quoted in Namibian Dollars.

4.7 In case of QCBS, the lowest evaluated Financial Proposal (Fm) will be given the maximum financial score (Sf) of 100 points. The financial scores (Sf) of the other Financial

Proposals will be computed as indicated in the **Bidding Data Sheet**. Proposals will be ranked according to their combined technical (St) and financial (Sf) scores using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal; T + P = 1) indicated in the **Data Sheet**: S = St x T% + Sf x P%. The firm achieving the highest combined technical and financial score will be invited for negotiations.

4.8 In the case of Fixed-Budget Selection, the Client will select the firm that submitted the highest ranked Technical Proposal within the budget. Proposals that exceed the indicated budget will be rejected. In the case of the Least-Cost Selection, the Client will select the lowest proposal among those that passed the minimum technical score. In both cases the evaluated proposal price according to para. 5.6 shall be considered, and the selected firm is invited for negotiations.

5. Negotiations

5.1 Negotiations will be held on the date and at the address indicated in the **Bidding Data Sheet**. The invited Consultant will, as a pre-requisite for attendance at the negotiations, confirm availability of all Professional staff. Failure in satisfying such requirements may result in the Client proceeding to negotiate with the next-ranked Consultant. Representatives conducting negotiations on behalf of the Consultant must have written authority to negotiate and conclude a Contract.

Technical negotiations

5.2 Negotiations will include a discussion of the Technical Proposal, the proposed technical approach and methodology, work plan, and organization and staffing, and any suggestions made by the Consultant to improve the Terms of Reference. The Client and the Consultants will finalize the Terms of Reference, staffing schedule, work schedule, logistics, and reporting. These documents will then be incorporated in the Contract as "Description of Services". Special attention will be paid to clearly defining the inputs and facilities required from the Client to ensure satisfactory implementation of the assignment. The Client shall prepare minutes of negotiations which will be signed by the Client and the Consultant.

Financial negotiations

5.3 If applicable, It is the responsibility of the Consultant, before starting financial negotiations, to contact the local tax authorities to determine the local tax amount to be paid by the

Consultant under the Contract. The financial negotiations will include a clarification (if any) of the firm's tax liability in the Republic of Namibia, and the manner in which it will be reflected in the Contract; and will reflect the agreed technical modifications in the cost of the services. In case of Quality and Cost Based Selection, Fixed-Budget Selection, or the Least-Cost Selection methods, unless there are exceptional reasons, the financial negotiations will involve neither the remuneration rates for staff nor other proposed unit rates. For other methods, Consultants will provide the Client with the information on remuneration rates described in the Appendix attached to Section 4 - Financial Proposal - Standard Forms of this RFP.

Availability of Professional staff/experts 5.4 Having selected the Consultant on the basis of, among other things, an evaluation of proposed Professional staff, the Client expects to negotiate a Contract on the basis of the Professional staff named in the Proposal. Before contract negotiations, the Client will require assurances that the Professional staff will be actually available. The Client will not consider substitutions during contract negotiations unless both parties agree that undue delay in the selection process makes such substitution unavoidable or for reasons such as death or medical incapacity. If this is not the case and if it is established that Professional staff were offered in the proposal without confirming their availability, the Consultant may be disqualified. Any proposed substitute shall have equivalent or better qualifications and experience than the original candidate and shall be submitted by the Consultant within the period of time specified in the letter of invitation to negotiate.

Conclusion of the negotiations 5.5 Negotiations will conclude with a review of the draft Contract. To complete negotiations the Client and the Consultant will initial the Contract. If negotiations fail, the Client will invite the Consultant whose Proposal received the second highest score to negotiate a Contract.

6. Award of Contract 6.1 The Consultant whose bid attains the highest score, in accordance with the criteria and selection method set forth in the request for proposals, or the one with the least cost in the case of the Least Cost method of selection, shall be selected for award, subject to satisfactory conclusion of negotiation.

6.2 For contract above the prescribed threshold outlined in Section 55(4) of the Public Procurement Act, 2015, the Client shall notify the selected Consultant of its intention to award the contract and shall simultaneously notify all other short-listed consultants of its decision.

6.3 For contracts not exceeding the prescribed threshold outlined in Section 55(4) of the Public Procurement Act, 2015, the client shall issue the Letter of Award.

6.4 In the absence of an application for review by any other consultant within 7 days of the notice under section 7.2, the contract shall be awarded to the selected Consultant.

6.5 Within seven days from the issue of Letter of Award, the Client shall publish on the Public Procurement Portal **www.mof.gov.na/procurement-policy-unit** and the Client's website, the results of the RFP process identifying the:

(i) name of the successful Consultant, and the price it offered, as well as the duration and summary scope of the assignment; and

(ii) an executive summary of the RFP Evaluation Report, for contracts above the prescribed threshold referred to in section 7.2.

6.6 After Contract signature, the Client shall return the unopened Financial Proposals to the unsuccessful Consultants.

6.7 The Consultant is expected to commence the assignment on the date and at the location specified in the **Bidding Data Sheet**.

7. Confidentiality

7.1 Information relating to evaluation of Proposals and recommendations concerning awards shall not be disclosed to the Consultants who submitted the Proposals or to other persons not officially concerned with the process until the publication of the award. The undue use by any Consultant of confidential information related to the process may result in the rejection of its Proposal and may be subject to the provisions of the Government's antifraud and corruption policy.

8. Debriefing

8.1 The client shall promptly attend to all requests for debriefing for the contract made in writing within 30 days from award, and within 3 days from the date of receipt of request from the

unsuccessful consultant.

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Instructions to Consultants – **Bidding Data Sheet**

Paragraph Reference	
1.1	Name of the Client: **Namibia Revenue Agency (NamRA)** Method of selection: **Quality and Cost-Based Selection Method (QCBS)**
1.2	Mandatory Documents, Financial Proposal and Technical Proposal to be submitted as follows: **Two (2) separate envelopes:** **1. Technical and mandatory documents; and** **2. Financial proposal** **One (1) original of the technical and financial proposal** **Assignment: Procurement of Consultancy Services for the Acquisition, Implementation and support of an Electronic Invoicing (E-Invoicing) System for the Namibia Revenue Agency (NamRA).**
1.3	A pre-proposal conference will be held: **Yes** **Pre-proposal conference shall be via Microsoft teams (please click on the link below to join the meeting): Tuesday, 03 November 2026 at 11H00 am (Namibian Time).** https://teams.microsoft.com/meet/389680352685356?p=QFqRW7z87HSfPnvUzH
1.4	The Client will provide the following inputs and facilities: **as deemed necessary for the satisfactory implementation of the contract on request by the successful consultant.**
1.6	The Client envisages the need for continuity for downstream work: **Yes**
1.12	Proposals must remain valid for **one hundred and eighty (180) working days** after the submission date.

2.1	Clarifications may be requested not later than **Friday, 06 November 2026** The address for requesting clarifications is: ***procurementclarification@namra.org.na*** ***NOTE: Email subject: Clarification Procurement of Consultancy Services for the Acquisition, Implementation and support of an Electronic Invoicing (E-Invoicing) System for the Namibia Revenue Agency (NamRA)***
3.3 (a)	Consultants may associate with other Consultants. **Yes**
3.3 (b)	The estimated number of professional staff-months required for the assignment is: **As deemed necessary by the consultant for the successful implementation of the contract.**
3.3 (e)(ii)	Bid Securing Declaration shall be required.

3.4	The format of the Technical Proposal to be submitted is a Full Technical Proposal.
3.4 (g)	Training is a specific component of this assignment: **Yes. *Training and knowledge transfer are mandatory. The Consultant shall provide role-based training to enable NamRA administrators and users to operate, enhance and support the e-invoicing system independently. The Technical Proposal must include the training methodology, programme, materials and proposed trainers.***
3.4 (h)	Bid security shall not be required.
3.6	List the applicable Reimbursable expenses in Namibian Dollars. Reimbursable expenses are **not applicable.**
3.7	Amounts payable by the Client to the Consultant under the contract to be subject to local taxation: **Yes**
	(b) pay such taxes on behalf of the Consultant: **No** (Local Consultants will be subject to all taxes payable and should therefore submit their financial proposals inclusive of taxes.)
4.2	(b)This authorization shall consist of written confirmation and shall be

	attached to the bid. It may include a delegation of power by resolution of the Board of a company or from the CEO, himself holding power from the Board or from a Director being a shareholder of a company or through Power of Attorney. *The name and position held by each person signing the authorization must be typed or printed below the signature*. Original and all documents shall be signed on designated sections and initialed on all the other pages by the authorized signatory. In the case of Bids submitted by an existing or intended JV an undertaking signed by all parties: i) stating that all parties shall be jointly and severally liable, if so required in accordance with ITB 5.2, and ii) nominating a representative who shall have the authority to conduct all business for and on behalf of any and all the parties of the JV during the bidding process and, in the event the JV is awarded the Contract, during contract execution. ***Not applicable to sole owners of entities who are signing their own bids, however required if a sole owner is using someone else to sign on their behalf***. ***Note: The power of Attorney or other written authorization to sign may be for a determined period or limited to a specific purpose.***
4.3	Consultant must submit the **original** of the Technical Proposal, and the **original** of the Financial Proposal, **of the project**.
4.4 & 4.5	The Proposal submission address is: **NamRA Head Quarters,** **Post Street Mall** **Town Square Building** **Upper Retail Floor** **Windhoek** Proposals must be submitted no later than the following date and time: **Friday, 16 November 2026, 11h00 am (Namibian Time).**
5.2 (a)	Refer to the criteria, sub-criteria, and point system for the evaluation of Full Technical Proposals as listed below;

	a) Mandatory / Eligibility Requirements Evaluation Criteria b) Technical Evaluation Criteria c) System Demo d) Mandatory Financial Requirements e) Financial Evaluation
5.2 (b)	Criteria, sub-criteria, and point systems for the evaluation of Full Technical Proposals are **not applicable**.
5.7	The formula for determining the financial scores is **not applicable**. The weights given to the Technical and Financial Proposals are: T = 0.7 [*70*], and P = 0.3 [*30*]
6.1	Expected date and address for contract negotiations: **Date: to be determined from date of contract signing** **NamRA Head Quarters,** **Post Street Mall** **Town Square Building** **Upper Retail Floor** **Windhoek**
7.5	Expected date for commencement of consulting services: **Date: to be determined from date of contract signing** **NamRA Head Quarters,** **Post Street Mall** **Town Square Building** **Upper Retail Floor** **Windhoek**

Criteria, sub-criteria, and point system for the evaluation of Full Technical Proposals are:

1. MANDATORY / ELIGIBILITY REQUIREMENTS EVALUATION CRITERIA

Bidders will be evaluated according to mandatory requirements which include the submission of mandatory information or documentation. Bidders that fail to meet the mandatory requirements of the bid will not be considered further for evaluation on technical requirements i.e., Phase 2.

No	Mandatory Requirements	Y	N
1.1	Is the Bidder under a declaration of ineligibility by the Government of Namibia in accordance with applicable laws at the date of the deadline for bid submission or thereafter? • Namibia Procurement Policy Unit https://egp2.gov.na/forms/SearchSuspendedThe bidder .jsf		
1.2	Is the Bidder under/appearing on the ineligibility by the Government of Namibia, African Development Bank, Asian Development Bank, European Bank for Reconstruction and Development, Inter-American Development Bank Group and World Bank Group (***bidder(s) under a declaration of ineligibility shall be rejected***). Links for checking the ineligibility lists are available at: • African Development Bank https://www.afdb.org/en/projects-operations/debarment-and-sanctions-procedures • Asian Development Bank http://lnadbg4.adb.org/oga0009p.nsf/sancALLPublic?OpenView&count=999 • European Bank for Reconstruction and Development http://www.ebrd.com/pages/about/integrity/list.shtml • Inter-American Development Bank Group http://www.iadb.org/en/topics/transparency/integrity-at-the-idb-group/sanctioned-firms-and-individuals,1293.html		

No	Mandatory Requirements	Y	N
	• World Bank Group http://www.worldbank.org/en/projects-operations/procurement/debarred-firms		
1.3	Has the bidder provided written Power of Attorney? ***Note: Not applicable to sole owners of entities who are signing their own bids, however required if a sole owner is using someone else to sign on their behalf***		
1.4	Has the bidder submitted a valid certified copy of company Registration Documents?		
1.5	Has the Consultant submitted an **original** or a **certified copy** (certified by a Commissioner of Oath appointed in terms of the Justices of the Peace and Commissioners of Oaths Act.1963 (Act No. 16 of 1963)), of a **valid Good Standing Tax Certificate**, as certified by the Commissioner of Oath; **Certificate must be valid at date of submission**. ***In the case of Joint Ventures (JV), each JV partner must comply with this requirement. Only applicable to Namibian bidders***		
1.6	Has the Consultant submitted an **original** or a **certified copy** (certified by a Commissioner of Oath appointed in terms of the Justices of the Peace and Commissioners of Oaths Act.1963 (Act No. 16 of 1963)), of a **valid Good Standing Social Security Certificate**, as certified by the Commissioner of Oath; **Certificate must be valid at date of submission**. ***In the case of Joint Ventures (JV), each JV partner must comply with this requirement. Only applicable to Namibian bidders***		
1.7	Has the Consultant submitted a valid certified copy of Affirmative Action Compliance Certificate, or proof from Employment Equity Commissioner that bidder is not a relevant employer, or exemption issued in terms of Section 42 of the Affirmative Action Act, 1998, **(valid at the deadline of submission of bid)** or in the event that the Affirmative Action Compliance Certificate is over 12 months from the date of issue, a confirmation letter from the Employment Equity Commission indicating that the bidder had submitted the report for the period following from the date when the certificate was issued (certified by a Commissioner of Oaths appointed in terms of the Justices of the Peace and Commissioners of Oaths Act.1963 (Act No. 16 of 1963)? ***In the case of Joint Ventures (JV), each JV partner must comply with***		

No	Mandatory Requirements	Y	N
	this requirement. Only applicable to Namibian bidders		
1.8	Has the Bidder submitted an undertaking on the part of the Bidder that the salaries and wages payable to its personnel in respect of this proposal are compliant to the relevant laws, Remuneration Order, and Award, where applicable and that it will abide to General conditions of Contract if it is awarded the contract or part thereof?		
1.9	**Has the Bidder submitted valid vendor implementation / service / solution partner authorization for the E-Invoicing system it proposes in its Technical Proposal?** The bidder, or at least one member of a joint venture, consortium or partnership, must be an accredited implementation / service / solution partner. The bidder or one of its partners must also be an authorised reseller (except for those technologies which the Bidder itself manufactures) and offers support to post-go live. The authorisation must identify the E-Invoicing product, authorised role, geographical scope and validity period.		
1.10	For existing JVs/Partnership: Has the bidder submitted a duly signed joint venture, partnership or any other similar agreement outlining the following: (i) Roles and Responsibilities of each party. The Roles and Responsibility of each party shall not be altered at any point without the written consent of the employer (ii) That there will be a JV's or partnership bank account (iii) Percentages of partners in the JV or partnership and (iv) That the partners are jointly and severally liable In the case of intended JV or partnership bidders must submit a duly signed letter of intent by all parties to the JV or partnership outlining the above requirements in (i) to (iv). The Bidder must submit the power of attorney for the signatory of the joint venture. ***Note: Only applicable to bidders bidding as Joint Ventures***		

No	Mandatory Requirements	Y	N
1.11	Has the bidder successfully implemented and supported three (3) similar E-Invoicing systems projects of which one (1) of the systems is valued at USD300,000.00 or more? The Bidder must provide reference letter(s) from institutions where it has implemented an E-Invoicing solution, confirming the extent of its experience in similar services and its capacity and capability to deliver this procurement. (Combined experience will be considered in the case of Joint Ventures or Partnership.) NamRA reserves the right to contact and visit the institutions named in the reference letters for due diligence purposes.		
1.12	Has the Bidder submitted a **signed** Bid Securing Declaration?		
1.13	Has the Bidder completed the Company Shareholding Information form?		
1.14	Are all pages of the bid signed and/or initialled by the person or persons authorized on behalf of the bidder?		

NB: **All copies must be certified by a Commissioner of Oath appointed in terms of the Justices of the Peace and Commissioners of Oaths Act.1963 (Act No. 16 of 1963).**

In the case of JV, partnership, or partnership or other similar arrangements each partner must comply with mandatory documents in 4-7 above and must attach a valid or draft agreement.

Bidders deemed non-responsive to any of the above Mandatory Documents Requirements (s) will be disqualified from the entire evaluation process.

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2. TECHNICAL EVALUATION CRITERIA

Bidders that satisfy all Mandatory Requirements will be evaluated against the criteria below, out of a total of 100 points.

Ref	Criterion	Evidence required	Scoring bands	Max
A. BIDDER'S EXPERIENCE				**20**
2.1	Successful implementations completed for the proposed E-Invoicing system/solution or similar	Reference letters for successful implementation of the proposed E-Invoicing system/solution stating the client's name, client contact details, scope of services (functionalities implemented), completion date and contract value. The Bidder must account for at least 60% of the projects submitted. An implementation partner may contribute up to 40%, supported by the signed joint venture, partnership or subcontracting agreement, or the signed letter of intent, required under the Mandatory Requirements.	5 or more reference letters = 20 3 to 4 reference letters = 18 2 reference letters = 16 Less than 2 reference letters = 0	20
B. TECHNICAL PROPOSAL				**80**
2.4	Functional requirements coverage	A written response to every numbered requirement in the Terms of Reference in the design of the system, stating for each requirement whether it is met by Standard functionality, by Configuration, by Customisation, or Not met. The response must follow the system design requirement listed in the Terms of Reference and must cross-reference where in the proposal each claim is evidenced.	95% or more met, of which at least 80% by standard functionality or configuration = 20 95% or more met, but more than 20% requiring customisation = 15 80% to 94% of requirements met = 12 60% to 79% of requirements met = 6 Below 60% = 0	20
2.5	Integration capabilities	Technical approach and interface method with API-based integration with existing Integrated	API-based integration with existing ITAS and ASYCUDAWorld (AW) systems and	10

Ref	Criterion	Evidence required	Scoring bands	Max
		Tax Administration System (ITAS) and ASYCUDAWorld (AW) systems and other third-party systems.	other third-party systems = 10 No API-based integration with existing ITAS and ASYCUDAWorld (AW) systems and other third-party systems =0	
2.6	Hosting and architecture	Deployment options, scalability, availability, disaster recovery and backup arrangements.	On-premises or local cloud, with disaster recovery addressed = 5 On-premises or local cloud options offered, disaster recovery not addressed = 3 One deployment option only = 0	5
2.7	Data migration	Migration methodology covering data historical invoice data, including validation and integrity checks	Detailed methodology with validation and integration = 5 Outline approach only = 2 Not addressed = 0	5
2.8	Implementation plan and methodology	Phased project plan with milestones, deliverables, responsibilities, change management approach and risk register.	Detailed phased plan including change management = 10 Basic plan = 5 No plan = 0	10
2.9	Key personnel	Proposed project team structure with CVs on Form TECH-6 for each project team member	Project team structure provided with CVs for all team members = 5 If no Project team structure including CVs is provided = 0	5
2.10	Training, knowledge transfer and Change Management	Provide comprehensive training for technical users (e.g administrators, developers and data analyst), end-users, , including user manuals and change management support.	Comprehensive training plan = 5 Outline only = 3 Not addressed = 0	5

Initial: .....

Ref	Criterion	Evidence required	Scoring bands	Max
2.11	Value-added features	Additional functionality, automation or innovation beyond the Terms of Reference, relevant to NamRA operations.	Several relevant enhancements, well described = 10 Some additional features = 5 None = 0	10
2.12	Post-implementation support and warranty	Warranty period, support tiers, response and resolution times, and product upgrade path and system availability of Minimum 99.9% uptime (Three Nines availability).	Clear SLA with response times, upgrade path and availability= 5 General commitment only = 2 Not addressed = 0	5
2.13	Multi-Currency & Tax Support	Support multiple currencies and tax regimes for domestic and international transactions.	Functionality of Multi-Currency & Tax Support = 5 Multiple currencies and tax regimes not supported = 0	5
TOTAL TECHNICAL SCORE				**100**

Notes to Bidders

1. Only bidders scoring 80 points or more on the technical evaluation will be invited to the system demonstration.
2. NamRA reserves the right to contact and visit the institutions named in the reference letters.

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3. SYSTEM DEMONSTRATION

Only bidders who attain a minimum score of 80% in the technical evaluation will be invited to demonstrate their proposed E-Invoicing system/solution. The detailed requirements and specifications for the system demonstration will be communicated exclusively to the shortlisted bidders who meet the minimum technical qualifying score.

4. FINANCIAL REQUIREMENTS

4.1 Mandatory Financial Requirements

No.	Financial Requirements	Yes	No
4.1.1	Has the bidder submitted latest financial statements audited by an auditor or externally reviewed by a registered accountant (Income Statement) for the last three (3) years to demonstrate the current soundness of the bidder's financial position and its prospective long-term profitability? Current Ratio ≥ 1 Current Ratio = Current Asset/Current Liabilities		

Notes to 4.1

- Where the Bidder is a joint venture, consortium or partnership, each member must submit the statements required under 4.1.1, and the current ratio is assessed on the combined figures of all members.

- Where the Bidder has been in existence for less than three financial years, statements must be submitted for each completed financial year since incorporation, and at least one completed financial year is required.

- Statements marked as "draft", management accounts, and statements not signed by the auditor or reviewing accountant will not be accepted.

- Only bidders who satisfy the above mandatory financial requirements will proceed with financial evaluation.

- Financial Proposals will be opened only for bidders who met the minimum technical score, in accordance with ITC 5.4 and 5.5. The Financial Proposals of all other bidders will be returned unopened.

4.2 FINANCIAL EVALUATION

Bidders will be ranked according to price quoted/offers (from lowest to highest). The bid shall be awarded to the lowest evaluated substantially responsive bid.

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Section 3. Technical Proposal - Standard Forms

Refer to Reference Paragraph 3.4 of the Bidding Data Sheet for format of Technical Proposal to be submitted, and paragraph 3.4 of Section 2 of the RFP for Standard Forms required, and number of pages recommended.

Form TECH-1: Technical Proposal Submission Form 41

Form TECH-2: Consultant's Organization and Experience 42

A - Consultant's Organization 42

B - Consultant's Experience 43

Form TECH-3: Comments and Suggestions on the Terms of Reference and on Counterpart Staff and Facilities to be Provided by the Public Entity 44

A - On the Terms of Reference 44

B - On Counterpart Staff and Facilities 45

Form TECH-4: Description of Approach, Methodology and Work Plan for Performing the Assignment 46

Form TECH-5: Team Composition and Task Assignments 47

Form TECH-6: Curriculum Vitae (CV) for Proposed Professional Staff 48

Form TECH-8 Work Schedule 50

Form TECH-1: Technical Proposal Submission Form

To: **Namibia Revenue Agency (NamRA)**
PO Box 569
Windhoek

Dear Sir/Madam,

We, the undersigned, offer the provision of executive coaching services in accordance with your Request for Proposal. We are hereby submitting our proposal, which includes requirements in terms of section 50(2) of the Public Procurement Act, 2015 as amended, a Technical Proposal, and a Financial Proposal.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

If negotiations are held during the period of validity of the Proposal, i.e., before the date indicated in Paragraph Reference 1.12 of the Data Sheet, we undertake to negotiate based on the proposed staff. Our Proposal is binding upon us and subject to the modifications resulting from Contract negotiations.

We undertake, if our Proposal is accepted, to initiate the consulting services related to the assignment not later than the date indicated in Paragraph Reference 7.5 of the Data Sheet.

We understand you are not bound to accept any Proposal you receive.

Yours sincerely,

Authorized Signature [*In full and initials*]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

Form TECH-2: Consultant's Organization and Experience

A - Consultant's Organization

[*Provide here a brief (around two pages) description of the background and organization of your firm/entity and each associate for this assignment.*]

B - Consultant's Experience

[*Using the format below, provide information on each assignment for which your firm, and each associate for this assignment, was legally contracted either individually as a corporate entity or as one of the major companies within an association, for carrying out consulting services similar to the ones requested under this assignment. Use around 05 pages.*]

Assignment name:	Approx. value of the contract (in current N$ equivalent):
Country: Location within country:	Duration of assignment (months):
Name of Client:	Total Nº of staff-months of the assignment:
Address:	Approx. value of the services provided by your firm under the contract (in current N$ equivalent):
Start date (month/year): Completion date (month/year):	Nº of professional staff-months provided by associated Consultants:
Name of associated Consultants, if any:	Name of senior professional staff of your firm involved and functions performed (indicate most significant profiles such as Project Director/Coordinator, Team Leader):
Narrative description of Project:	
Description of actual services provided by your staff within the assignment:	

Form TECH-3: Comments and Suggestions on the Terms of Reference and on Counterpart Staff and Facilities to be Provided by the Client

A - On the Terms of Reference

[*Present and justify here any modifications or improvement to the Terms of Reference you are proposing to improve performance in carrying out the assignment (such as deleting some activity you consider unnecessary, or adding another, or proposing a different phasing of the activities). Such suggestions should be concise and to the point and incorporated in your Proposal.*]

B - On Counterpart Staff and Facilities

[*Comment here on counterpart staff and facilities to be provided by the Client according to Paragraph Reference 1.4 of the Bidding Data Sheet including administrative support, office space, local transportation, equipment, data, etc.*]

Refer to Bidding Data Sheet 1.4

Form TECH-4: Description of Approach, Methodology and Work Plan for Performing the Assignment

[*Technical approach, methodology and work plan are key components of the Technical Proposal. You are suggested to present your Technical Proposal (inclusive of charts and diagrams if need be) divided into the following three chapters:*

a) Technical Approach and Methodology,
b) Work Plan, and
c) Organization and Staffing,

a) Technical Approach and Methodology. In this chapter you should explain your understanding of the objectives of the assignment, approach to the services, methodology for carrying out the activities and obtaining the expected output, and the degree of detail of such output. You should highlight the problems being addressed and their importance, and explain the technical approach you would adopt to address them. You should also explain the methodologies you propose to adopt and highlight the compatibility of those methodologies with the proposed approach.

b) Work Plan. In this chapter you should propose the main activities of the assignment, their content and duration, phasing and interrelations, milestones (including interim approvals by the Client), and delivery dates of the reports. The proposed work plan should be consistent with the technical approach and methodology, showing understanding of the TOR and ability to translate them into a feasible working plan. A list of the final documents, including reports, drawings, and tables to be delivered as final output, should be included here. The work plan should be consistent with the Work Schedule of Form TECH-8.

c) Organization and Staffing. In this chapter you should propose the structure and composition of your team. You should list the main disciplines of the assignment, the key expert responsible, and proposed technical and support staff.]

Form TECH-5: Team Composition and Task Assignments

Professional Staff				
Name of Staff	Firm	Area of Expertise	Position Assigned	Task Assigned

Form TECH-6: Curriculum Vitae (CV) for Proposed Professional Staff

1. **Proposed Position** [*only one candidate shall be nominated for each position*]: _____

2. **Name of Firm** [*Insert name of firm proposing the staff*]: _____

_____

3. **Name of Staff** [*Insert full name*]: _____

4. **Date of Birth**: _____ **Nationality**: _____

5. **Education** [*Indicate college/university and other specialized education of staff member, giving names of institutions, degrees obtained, and dates of obtainment*]: _____

_____

6. **Membership of Professional Associations**: _____

_____

7. **Other Training** [*Indicate significant training since degrees under 5 - Education were obtained*]: _____

_____

8. **Countries of Work Experience**: [*List countries where staff has worked in the last ten years*]:_____

_____

9. **Languages** [*For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing*]: _

_____

10. **Employment Record** [*Starting with present position, list in reverse order every employment held by staff member since graduation, giving for each employment (see format here below): dates of employment, name of employing organization, positions held.*]:

From [*Year*]: _____ To [*Year*]: _____

Employer: _____

Positions held: _____

11. Detailed Tasks Assigned	**12. Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned**
[*List all tasks to be performed under this assignment*]	[*Among the assignments in which the staff has been involved, indicate the following information for those assignments that best illustrate staff capability to handle the tasks listed under point 11.*] Name of assignment or project: _____ Year: _____ Location: _____ Client: _____ Main project features: _____ Positions held: _____ Activities performed: _____

13. Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience. I understand that any wilful misstatement described herein may lead to my disqualification or dismissal, if engaged.

_____ Date: _____

[Signature of staff member or authorized representative of the staff] *Day/Month/Year*

Full name of authorized representative: _____

Form TECH-8 Work Schedule

N°	Activity[1]	Months[2]												
		1	2	3	4	5	6	7	8	9	10	11	12	n
1														
2														
3														
4														
5														
n														

1 Indicate all main activities of the assignment, including delivery of reports (e.g.: inception, interim, and final reports), and other benchmarks such as Client approvals. For phased assignments indicate activities, delivery of reports, and benchmarks separately for each phase.

2 Duration of activities shall be indicated in the form of a bar chart.

NamRA
Namibia Revenue Agency

Tel: (+264) 81 959 4000
Head Office Building | Town Square, CBD
P. O. Box 569
Windhoek

BID SECURING DECLARATION

(Section 45 of Act)

(Regulation 37(1)(b) and 37(5))

To: Namibia Revenue Agency (NamRA)
PO Box 569
Windhoek

I/We* understand that in terms of section 45 of the Act a public entity must include in the bidding document the requirement for a declaration as an alternative form of bid security.

I/We* accept that under section 45 of the Act, I/we* may be suspended or disqualified in the event of

(a) a modification or withdrawal of a bid after the deadline for submission of bids during the period of validity;

(b) refusal by a bidder to accept a correction of an error appearing on the face of a bid;

(c) failure to sign a procurement contract in accordance with the terms and conditions set forth in the bidding document, should I/We* be successful bidder; or

(d) failure to provide security for the performance of the procurement contract if required to do so by the bidding document.

I/We* understand this bid securing declaration ceases to be valid if I am/We are* not the successful Bidder

Signed: .....
[*insert signature of person whose name and capacity are shown*]

Capacity of:
[indicate legal capacity of person(s) signing the Bid Securing Declaration]

Name: .....
[insert complete name of person signing the Bid Securing Declaration]

Duly authorized to sign the bid for and on behalf of: [insert complete name of Bidder]

Dated on _____ day of _____, _____
[*insert date of signing]*



Republic Of Namibia

Ministry of Labour, Industrial Relations and Employment Creation

Written undertaking in terms of section 138 of the Labour Act, 2015 and section 50(2)(D) of the Public Procurement Act, 2015 as amended

1. EMPLOYERS DETAILS

Company Trade Name: .....

Registration Number: .....

Vat Number: .....

Industry/Sector: .....

Place of Business: .....

Physical Address: .....

Tell No.: .....

Fax No.: .....

Email Address: .....

Postal Address: .....

Full name of Owner/Accounting Officer: .....

.....

Email Address: .....

2. PROCUREMENT DETAILS

Procurement Reference No.: .....

Procurement Description: .....
.....

Anticipated Contract Duration: .....

Location where work will be done, goods/services will be delivered:
.....

3. UNDERTAKING

I ..... *[insert full name]*, owner/representative.

of ..... *[insert full name of company]*

hereby undertake in writing that my company will at all relevant times comply fully with the relevant provisions of the Labour Act and the Terms and Conditions of Collective Agreements as applicable.

I am fully aware that failure to abide to such shall lead to the action as stipulated in section 138 of the labour Act, 2007, which include but not limited to the cancellation of the contract/licence/grant/permit or concession.

Signature: .....

Date: .....

Company Stamp:.....

Please take note:

1. *A labour inspector may conduct unannounced inspections to assess the level of compliance.*
2. *This undertaking must be displayed at the workplace where it will be readily accessible and visible by the employees rendering service(s) in relations to the goods and services being procured under this contract.*

NATIONAL MINIMUM WAGE FOR EMPLOYEES

Witten undertaking in terms of WAGE ORDER FOR SETTING NATIONAL MINIMUM WAGE FOR EMPLOYEES, LABOUR ACT, 2007

1. EMPLOYERS DETAILS

Company Trade Name:.....

Registration Number :.....

Vat Number: .....

Industry/Sector: .....

Place of Business:.....

Physical Address:.....

Tell No.:.....

Fax No.:.....

Email Address:.....

Postal Address:.....

Full name of Owner/Accounting Officer:.....

.....

Email Address:.....

2. PROCUREMENT DETAILS

Procurement Reference No.:.....

Procurement Description: .....

.....

.....

Anticipated Contract Duration: .....

Location where work will be done, good/services will be delivered: .....
.....

3. UNDERTAKING

I ..... *[insert full name]*, owner/representative

of .....*[insert full name of company]*

hereby undertake in writing that my company will at all relevant times comply fully with the relevant provisions of the **Wage Order for setting National Minimum Wage for Employees: Labour Act, 2007**.

With effect from 1 January 2025 the **minimum** wage for employees is N$18.00 per hour:

(a) Domestic workers are entitled to:
- N$12.00 per hour with effect from 1 January 2025;
- N$15.00 per hour with effect from 1 January 2026; and
- N$18.00 per hour with effect from 1 January 2027;

(b) Agriculture workers are entitled to:
- N$10.00 per hour with effect from 1 January 2025;
- N$14.00 per hour with effect from 1 January 2026; and
- N$18.00 per hour with effect from 1 January 2027;

I am fully aware that failure to abide to such shall lead to the action as stipulated in section 138 of the labour Act, 2007, which include but not limited to the cancellation of the contract/licence/grant/permit or concession.

Signature: .....
Date: .....
Seal:.....

Please take note:

2. *A labour inspector may conduct unannounced inspections to assess the level of compliance*
3. *This undertaking must be displayed at the workplace where it will be readily accessible and visible by the employees rendering service(s) in relations to the goods and services being procured under this contract.*

Section 4. Financial Proposal - Standard Forms

Financial Proposal Standard Forms shall be used for the preparation of the Financial Proposal according to the instructions provided under para. 3.6 of Section 2. Such Forms are to be used whichever is the selection method indicated in para. 4 of the Letter of Invitation.

Form FIN-1: Financial Proposal Submission Form 57

Form FIN-2: Summary of Costs 58

Form FIN-4: Breakdown of Costs (Time-Based) 59

Form FIN-1: Financial Proposal Submission Form

Date.....

To: **Namibia Revenue Agency (NamRA)**
PO Box 569
Windhoek

Dear Sir/Madam:

We, the undersigned, offer the Appointment of a Lead Solutions Architect and Technical Assurance Advisor for the Electronic Invoicing Project for NamRA, in accordance with your Request for Proposal dated **09 October 2026** and our Technical Proposal. Our attached Financial Proposal is for the sum of N$ ..... This amount is inclusive of the local taxes.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the Proposal, i.e. before the date indicated in Paragraph Reference 1.12 of the Data Sheet.

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature [*In full and initials*]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

1 Amounts must coincide with the ones indicated under Total Cost of Financial proposal in Form FIN-2.

Form FIN-2: Summary of Costs

Item	Costs [In Namibian Dollars VAT Inc]
Total Costs of Financial Proposal [1]	

1 Indicate the total costs, inclusive of local taxes, to be paid by the Client in each currency. Such total costs must coincide with the sum of the relevant Subtotals.

Form FIN-4: Breakdown of Costs (Time-Based)

Bidder to provide evidence of detailed quotations and pricing schedules.

- Considers the proposed cost in relation to the overall value offered by the vendor. Includes evaluation of cost breakdown, payment terms, and any additional costs outlined.

Bidder MUST provide detailed financial proposal based on how they charge.

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Namibia Revenue Agency

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COMPANY SHAREHOLDING INFORMATION FORM

PROCUREMENT REFERENCE NUMBER: SC/RP/NamRA/01-05/2026

List all persons who are OWNERS, PARTNERS, SOLE PROPRIETORS, TRUSTEES AND BENEFICIARIES (whichever is/are applicable) in the business/trust, who are involved in the management thereof and who exercise control over the business/trust commensurate with their degree of ownership/interest.

Name of Shareholder	Namibian (Yes/ No)	Previously Disadvantaged Namibian (Yes/ No)	Non-Namibian Citizen (Yes/ No) If not Namibian, State Nationality	Full time employed by the bidder (Yes/No)	Percentage shares owned by woman and youth	Percentage shares
						Total= 100%

Section 5: Terms of Reference

1. INTRODUCTION

The Namibia Revenue Agency (NamRA), through a directive by the Namibian Government, intends to implement a robust, secure, and scalable electronic invoicing (e-invoicing) system to align with the TAX Laws of the Republic of Namibia. The system aims to streamline the VAT administration processes, improve regulatory compliance, enhance transparency by enabling seamless integration between taxpayers, the Integrated TAX Administration System (ITAS) and the AsycudaWorld (AW) System.

The current Value-Added Tax (VAT) process is inadequate and has become a focal point for VAT fraud and leakages, resulting in substantial financial losses for the Namibian Government. Consequently, the proposed e-invoicing system is anticipated to modernize operations, mitigate potential VAT revenue leakages and support NamRA's overarching digital transformation initiatives.

The proposed procurement seeks to source a suitably qualified and experienced international service provider capable of delivering a comprehensive e-invoicing solution that aligns with NamRA's strategic objectives, enhances tax compliance and supports the implementation of the Electronic Invoicing framework

2. SPECIFICATION

2.1 Below are the requirements required in the design of the system:

Requirement	Description
Supplier Responsibilities	Design, configure, implement, deploy, and support the e-Invoicing System.
Hosting Model	Suppliers may propose on-premises (preferred) or cloud-based hosting.
Data Sovereignty	On-premises hosting is preferred to address potential data sovereignty requirements.
Cybersecurity Compliance	Cloud solutions must comply with NIST, ISO 27000, and NamRA cybersecurity requirements.
Hardware	For on-premises solutions, suppliers may include Dell or HPE hardware with a 3-year warranty. Lead times must be provided.
Software	Any proprietary software must be disclosed and included in the pricing. Open-source solutions are preferred where appropriate and must demonstrate adequate security.
Core Functionalities	Invoice creation, electronic submission, validation, approval workflows, auditing, manual approvals, real-time tracking, dashboards, and optional inventory management for SMEs.

System Integration	API-based integration with existing ITAS and ASYCUDAWorld (AW) systems.
Security Features	Data encryption, role-based access control, audit trails, logging, and disaster recovery capabilities.
System Availability	Minimum 99.9% uptime (Three Nines availability).
Multi-Currency & Tax Support	Support multiple currencies and tax regimes for domestic and international transactions.
Taxpayer Portal	Provide taxpayer self-service portal with real-time invoice status tracking
Data Migration	Migrate historical invoice data, including validation and integrity checks.
Training & Change Management	Provide comprehensive training for end-users, administrators, and developers, including user manuals and change management support.
Supplier Presence	Supplier resources should preferably be onsite throughout the project to facilitate implementation, knowledge transfer, and post-implementation support.
Implementation Timeline	Supplier must comply with the project implementation schedule and communicate any hardware procurement lead times.

2.2 Deliverable and Payment plan

Milestone	Deliverable	Payment
Project Initiation	Approved project plan, solution design, and implementation schedule	Upon acceptance and sign-off
System Development & Configuration	Development and configuration of the e-Invoicing System, including integration with existing systems	Upon acceptance and sign-off
Testing	Successful completion of system testing, user acceptance testing (UAT), and submission of testing reports	Upon acceptance and sign-off
Training & Documentation	Delivery of user manuals, technical documentation, training materials, and completion of user training	Upon acceptance and sign-off
System Go-live	Successful deployment and commissioning of the e-Invoicing System	Upon acceptance and sign-off
Project closure	Final handover of the fully operational system, maintenance and support plan, and all contractual deliverables	Final payment upon full acceptance and handover to NamRA
The implementation of the e-Invoicing System is expected to be completed within six (6) months, followed by a three (3)-month post-implementation support period		

2.3 Ownership after Go-Live

Upon successful implementation and final acceptance of the e-Invoicing System, ownership of the solution shall be transferred to NamRA. This shall include the complete source code, system documentation, configurations and all other deliverables required to enable NamRA to maintain, enhance and further develop the system. Any conditions relating to future source code development shall be governed by the terms and conditions agreed upon with the successful supplier.

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Section 6. Standard Forms of Contract

NamRA
Namibia Revenue Agency

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Head Office Building | Town Square, CBD
P. O. Box 569
Windhoek

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CONTRACT FOR CONSULTANTS' SERVICES

Lump sum

between

Namibia Revenue Agency (NamRA)

[name of the Client]

and

_____

[name of the Consultant]

Dated: _____

NamRA
Namibia Revenue Agency

Tel: (+264) 81 959 4000
Head Office Building | Town Square, CBD
P. O. Box 569
Windhoek

I. Form of Contract

LUMP SUM

This CONTRACT (hereinafter called the "Contract") is made on .....between, on the one hand, Namibia Revenue Agency (hereinafter called the "Client") and, on the other hand, ... (hereinafter called the "Consultant").

WHEREAS

(a) the Client has requested the Consultant to provide certain consulting services as defined in this Contract (hereinafter called the "Services").

(b) the Consultant, having represented to the Client that he has the required professional skills, and personnel and technical resources, has agreed to provide the Services on the terms and conditions set forth in this Contract.

NOW THEREFORE the parties hereto hereby agree as follows:

1. The following documents attached hereto shall be deemed to form an integral part of this Contract:

   (a) The General Conditions of Contract;
   (b) The Special Conditions of Contract;

2. The mutual rights and obligations of the Client and the Consultant shall be as set forth in the Contract, in particular:

   (a) the Consultants shall carry out the Services in accordance with the provisions of the Contract; and
   (b) the Client shall make payments to the Consultant in accordance with the provisions of the Contract.

IN WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed in their respective names as of the day and year first above written.

For and on behalf of *[name of Client]*

_____

[Authorized Representative]

For and on behalf of *[name of Consultant]*

_____

[Authorized Representative]

[***Note**: If the Consultant consists of more than one entity, all these entities should appear as signatories, e.g., in the following manner*:]

For and on behalf of each of the Members of the Consultant

[name of member]

_____

[Authorized Representative]

[name of member]

_____

[Authorized Representative]

NamRA
Namibia Revenue Agency

Tel: (+264) 81 959 4000
Head Office Building | Town Square, CBD
P. O. Box 569
Windhoek

II. General Conditions of Contract

1. General Provisions

1.1 Definitions

Unless the context otherwise requires, the following terms whenever used in this Contract have the following meanings:

(a) "Applicable Law" means the laws and any other instruments having the force of law in the Republic of Namibia.

(b) "Consultant" means any private or public entity that will provide the Services to the Client under the Contract.

(c) "Contract" means the Contract signed by the Parties and all the attached documents listed in its Clause 1, that is the General Conditions (GC), the Special Conditions (SC), and the Appendices.

(d) "Day" means calendar day.

(e) "Effective Date" means the date on which this Contract comes into force and pursuant to Clause GC 2.1.

(f) "Foreign Currency" means any currency other than the Namibian Dollars.

(h) "GC" means the General Conditions of Contract.

(g) "Government" means the Government of the Republic of Namibia.

(h) "Local Currency" means the Namibian Dollars.

(k) "Member" means any of the entities that make up the joint venture/consortium/association; and "Members" means all these entities.

(l) "Party" means the Client or the Consultant and "Parties" means both of them.

(m) "Personnel" means professionals and support staff provided by the Consultants or by any Sub-Consultants and assigned to perform the Services or any part thereof; "Foreign Personnel"

means such professionals and support staff who at the time of being so provided had their domicile outside the Republic of Namibia; "Local Personnel" means such professionals and support staff who at the time of being so provided had their domicile inside the Republic of Namibia; and "Key Personnel" means the Personnel referred to in Clause GC 4.2(a).

(n) "Reimbursable expenses" means all assignment-related costs other than Consultant's remuneration.

(o) "Dollars" means Namibian Dollars.

(o) "SC" means the Special Conditions of Contract by which the GC may be amended or supplemented.

(p) "Services" means the work to be performed by the Consultant pursuant to this Contract, as described in Appendix A hereto.

(q) "Sub-Consultants" means any person or entity to whom/which the Consultant subcontracts any part of the Services.

(r) "Third Party" means any person or entity other than the Government, the Client, the Consultant or a Sub-Consultant.

(s) "In writing" means communicated in written form with proof of receipt.

1.2 Relationship Between the Parties Nothing contained herein shall be construed as establishing a relationship of master and servant or of principal and agent as between the Client and the Consultant. The Consultant, subject to this Contract, has complete charge of Personnel and Sub-Consultants, if any, performing the Services and shall be fully responsible for the Services performed by them or on their behalf hereunder.

1.3 Law Governing Contract This Contract has been executed in English language, which shall be the binding and controlling language for all matters relating to the meaning or interpretation of this Contract.

1.4 Language This Contract has been executed in the language specified in the SC, which shall be binding and controlling language for all matters relating to the meaning and interpretation of this Contract.

1.5 Headings The headings shall not limit, alter or affect the meaning of this Contract.

1.6 Notices 1.6.1 Any notice, request or consent required or permitted to be

given or made pursuant to this Contract shall be in writing. Any such notice, request or consent shall be deemed to have been given or made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent to such Party at the address **specified in the SC.**

1.6.2 A Party may change its address for notice hereunder by giving the other Party notice in writing of such change to the address **specified in the SC.**

1.7 Location The Services shall be performed at such locations as are specified in Appendix A hereto and, where the location of a particular task is not so specified, at such locations, whether in the Republic of Namibia or elsewhere, as the Client may approve.

1.8 Authority of Member in Charge In case the Consultant consists of a joint venture/consortium/ association of more than one entity, the Members hereby authorize the entity **specified in the SC** to act on their behalf in exercising all the Consultant's rights and obligations towards the Client under this Contract, including without limitation the receiving of instructions and payments from the Client.

1.9 Authorized Representatives Any action required or permitted to be taken, and any document required or permitted to be executed under this Contract by the Client or the Consultant may be taken or executed by the officials **specified in the SC.**

1.10 Taxes and Duties The Consultant, Sub-Consultants and Personnel shall pay such indirect taxes, duties, fees and other impositions levied under the Applicable Law as **specified in the SC**.

1.11 Fraud and Corruption If the Client determines that the Consultant and/or its Personnel, sub-contractors, sub-consultants, services providers and suppliers has engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices, in competing for or in executing the Contract, then the Client may, after giving 14 days notice to the Consultant, terminate the Consultant's employment under the Contract, and the provisions of Clause 2 shall apply as if such expulsion had been made under Sub-Clause 2.9.1(d).

Should any Personnel of the Consultant be determined to have engaged in corrupt, fraudulent, collusive, coercive, or obstructive practice during the execution of the Contract, then that Personnel shall be removed in accordance with Sub-Clause 4.5.

1.11.1 Definitions For the purposes of this Sub-Clause, the terms set-forth below are defined as follows:

(i) "corrupt practice"[6] is the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party;

(ii) "fraudulent practice"[7] is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation;

(iii) "collusive practice"[8] is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party;

(iv) "coercive practice"[9] is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party;

(v) "obstructive practice" is

(aa) deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede an investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or

(bb) acts intended to materially impede the exercise of the Client's inspection and audit rights provided for under Clause 3.6.

1.11.2 Commissions and Fees The Client will require the successful Consultants to disclose any commissions or fees that may have been paid or are to be paid to agents, representatives, or commission agents with respect to the selection process or execution of the contract. The information disclosed must include at least the name and address of the agent, representative, or commission agent, the amount and currency, and

6 "Another party" refers to a public official acting in relation to the selection process or contract execution.

7 A "party" refers to a public official; the terms "benefit" and "obligation" relate to the selection process or contract execution; and the "act or omission" is intended to influence the selection process or contract execution.

8 "Parties" refers to participants in the selection process (including public officials) attempting to establish bid prices at artificial, non competitive levels.

9 A "party" refers to a participant in the selection process or contract execution.

the purpose of the commission or fee.

2. COMMENCEMENT, COMPLETION, MODIFICATION AND TERMINATION OF CONTRACT

2.1 Effectiveness of Contract

This Contract shall come into force and effect on the date (the "Effective Date") of the Client's notice to the Consultant instructing the Consultant to begin carrying out the Services. This notice shall confirm that the effectiveness conditions, if any, **listed in the SC** have been met.

2.2 Termination of Contract for Failure to Become Effective

If this Contract has not become effective within such time period after the date of the Contract signed by the Parties as **specified in the SC,** either Party may, by not less than twenty one (21) days written notice to the other Party, declare this Contract to be null and void, and in the event of such a declaration by either Party, neither Party shall have any claim against the other Party with respect hereto.

2.3 Commencement of Services

The Consultant shall begin carrying out the Services not later than the number of days after the Effective Date **specified in the SC.**

2.4 Expiration of Contract

Unless terminated earlier pursuant to Clause GC 2.9 hereof, this Contract shall expire at the end of such time period after the Effective Date **as specified in the SC.**

2.5 Entire Agreement

This Contract contains all covenants, stipulations and provisions agreed by the Parties. No agent or representative of either Party has authority to make, and the Parties shall not be bound by or be liable for, any statement, representation, promise or agreement not set forth herein.

2.6 Modifications or Variations

(a) Any modification or variation of the terms and conditions of this Contract, including any modification or variation of the scope of the Services, may only be made by written agreement between the Parties. Pursuant to Clause GC 7.2 here of, however, each Party shall give due consideration to any proposal for modification or variation made by the other Party.

2.7 Force Majeure

2.7.1 Définitions

(a) For the purposes of this Contract, "Force Majeure" means an event which is beyond the reasonable control of a Party, is not foreseeable, is unavoidable, and which makes a Party's performance of its obligations hereunder impossible or so

impractical as reasonably to be considered impossible in the circumstances, and includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood or other adverse weather conditions, strikes, lockouts or other industrial action (except where such strikes, lockouts or other industrial action are within the power of the Party invoking Force Majeure to prevent), confiscation or any other action by Government agencies.

(b) Force Majeure shall not include (i) any event which is caused by the negligence or intentional action of a Party or such Party's Sub-Consultants or agents or employees, nor (ii) any event which a diligent Party could reasonably have been expected both to take into account at the time of the conclusion of this Contract, and avoid or overcome in the carrying out of its obligations hereunder.

(c) Force Majeure shall not include insufficiency of funds or failure to make any payment required hereunder.

2.7.2 No Breach of Contract The failure of a Party to fulfill any of its obligations hereunder shall not be considered to be a breach of, or default under, this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event has taken all reasonable precautions, due care and reasonable alternative measures, all with the objective of carrying out the terms and conditions of this Contract.

2.7.3 Measures to be Taken

(a) A Party affected by an event of Force Majeure shall continue to perform its obligations under the Contract as far as is reasonably practical, and shall take all reasonable measures to minimize the consequences of any event of Force Majeure.

(b) A Party affected by an event of Force Majeure shall notify the other Party of such event as soon as possible, and in any case not later than fourteen (14) days following the occurrence of such event, providing evidence of the nature and cause of such event, and shall similarly give written notice of the restoration of normal conditions as soon as possible.

(c) Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.

(d) During the period of their inability to perform the Services as a result of an event of Force Majeure, the Consultant, upon instructions by the Client, shall either:

(i) demobilize, in which case the Consultant shall be reimbursed for additional costs they reasonably and necessarily incurred, and, if required by the Client, in reactivating the Services; or

(ii) continue with the Services to the extent possible, in which case the Consultant shall continue to be paid under the terms of this Contract and be reimbursed for additional costs reasonably and necessarily incurred.

(e) In the case of disagreement between the Parties as to the existence or extent of Force Majeure, the matter shall be settled according to Clause GC 8.

2.8 Suspension

The Client may, by written notice of suspension to the Consultant, suspend all payments to the Consultant hereunder if the Consultant fails to perform any of its obligations under this Contract, including the carrying out of the Services, provided that such notice of suspension (i) shall specify the nature of the failure, and (ii) shall request the Consultant to remedy such failure within a period not exceeding thirty (30) days after receipt by the Consultant of such notice of suspension.

2.9 Termination

2.9.1 By the Client

The Client may terminate this Contract in case of the occurrence of any of the events specified in paragraphs (a) through (g) of this Clause GC 2.9.1. In such an occurrence the Client shall give a not less than thirty (30) days' written notice of termination to the Consultants, and sixty (60) days' in case of the event referred to in (g).

(a) If the Consultant fails to remedy a failure in the performance of its obligations hereunder, as specified in a notice of suspension pursuant to Clause GC 2.8 hereinabove, within thirty (30) days of receipt of such notice of suspension or within such further period as the Client may have subsequently approved in writing.

(b) If the Consultant becomes (or, if the Consultant consists of more than one entity, if any of its Members becomes) insolvent

or bankrupt or enter into any agreements with their creditors for relief of debt or take advantage of any law for the benefit of debtors or go into liquidation or receivership whether compulsory or voluntary.

(c) If the Consultant fails to comply with any final decision reached as a result of arbitration proceedings pursuant to Clause GC 8 hereof.

(d) If the Consultant, in the judgment of the Client, has engaged in corrupt or fraudulent practices in competing for or in executing this Contract.

(e) If the Consultant submits to the Client a false statement which has a material effect on the rights, obligations or interests of the Client.

(f) If, as the result of Force Majeure, the Consultant is unable to perform a material portion of the Services for a period of not less than sixty (60) days.

(g) If the Client, in its sole discretion and for any reason whatsoever, decides to terminate this Contract.

2.9.2 By the Consultant

The Consultant may terminate this Contract, by not less than thirty (30) days' written notice to the Client, in case of the occurrence of any of the events specified in paragraphs (a) through (d) of this Clause GC 2.9.2.

(a) If the Client fails to pay any money due to the Consultant pursuant to this Contract and not subject to dispute pursuant to Clause GC 8 hereof within sixty (60) days after receiving written notice from the Consultant that such payment is overdue.

(b) If, as the result of Force Majeure, the Consultant is unable to perform a material portion of the Services for a period of not less than sixty (60) days.

(c) If the Client fails to comply with any final decision reached as a result of arbitration pursuant to Clause GC 8 hereof.

(d) If the Client is in material breach of its obligations pursuant to this Contract and has not remedied the same within sixty (60) days (or such longer period as the Consultant may have subsequently approved in writing) following the receipt by the

Client of the Consultant's notice specifying such breach.

2.9.3 Cessation of Rights and Obligations Upon termination of this Contract pursuant to Clauses GC 2.2 or GC 2.9 hereof, or upon expiration of this Contract pursuant to Clause GC 2.4 hereof, all rights and obligations of the Parties hereunder shall cease, except (i) such rights and obligations as may have accrued on the date of termination or expiration, (ii) the obligation of confidentiality set forth in Clause GC 3.3 hereof, (iii) the Consultant's obligation to permit inspection, copying and auditing of their accounts and records set forth in Clause GC 3.6 hereof, and (iv) any right which a Party may have under the Applicable Law.

2.9.4 Cessation of Services Upon termination of this Contract by notice of either Party to the other pursuant to Clauses GC 2.9.1 or GC 2.9.2 hereof, the Consultant shall, immediately upon dispatch or receipt of such notice, take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the Consultant and equipment and materials furnished by the Client, the Consultant shall proceed as provided, respectively, by Clauses GC 3.9 or GC 3.10 hereof.

2.9.5 Payment upon Termination Upon termination of this Contract pursuant to Clauses GC 2.9.1 or GC 2.9.2 hereof, the Client shall make the following payments to the Consultant:

(a) remuneration pursuant to Clause GC 6 hereof for Services satisfactorily performed prior to the effective date of termination, and reimbursable expenditures pursuant to Clause GC 6 hereof for expenditures actually incurred prior to the effective date of termination; and

(b) except in the case of termination pursuant to paragraphs (a) through (e) of Clause GC 2.9.1 hereof, reimbursement of any reasonable cost incidental to the prompt and orderly termination of this Contract including the cost of the return travel of the Personnel and their eligible dependents.

2.9.6 Disputes about Events of Termination If either Party disputes whether an event specified in paragraphs (a) through (f) of Clause GC 2.9.1 or in Clause GC 2.9.2 hereof has occurred, such Party may, within sixty (60) days after receipt of notice of termination from the other Party, refer the matter to Clause GC 8 hereof, and this Contract shall not be terminated on account of

such event except in accordance with the terms of any resulting arbitral award.

3. OBLIGATIONS OF THE CONSULTANT

3.1 General

3.1.1 Standard of Performance

The Consultant shall perform the Services and carry out its obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods. The Consultant shall always act, in respect of any matter relating to this Contract or to the Services, as faithful adviser to the Client, and shall at all times support and safeguard the Client's legitimate interests in any dealings with Sub-Consultants or Third Parties.

3.1.2 Law Governing Services

The Consultant shall perform the Services in accordance with the Applicable Law and shall take all practicable steps to ensure that any Sub-Consultants, as well as the Personnel of the Consultant and any Sub-Consultants, comply with the Applicable Law. The Client shall notify the Consultant in writing of relevant local customs, and the Consultant shall, after such notification, respect such customs.

3.2 Conflict of Interests

The Consultant shall hold the Client's interests paramount, without any consideration for future work, and strictly avoid conflict with other assignments or their own corporate interests.

3.2.1 Consultant Not to Benefit from Commissions, Discounts, etc.

(a) The payment to the Consultant pursuant to Clause GC 6 shall constitute the Consultant's only payment in connection with this Contract and, subject to Clause GC 3.2.2 hereof, the Consultant shall not accept for its own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Contract or in the discharge of its obligations hereunder, and the Consultant shall use its best efforts to ensure that any Sub-Consultants, as well as the Personnel and agents of either of them, similarly shall not receive any such additional payment.

(b) Furthermore, if the Consultant, as part of the Services, has the responsibility of advising the Client on the procurement of goods, works or services, the Consultant shall comply with the Client's applicable procurement policies and guidelines, and

shall at all times exercise such responsibility in the best interest of the Client. Any discounts or commissions obtained by the Consultant in the exercise of such procurement responsibility shall be for the account of the Client.

3.2.2 Consultant and Affiliates Not to Engage in Certain Activities

The Consultant agrees that, during the term of this Contract and after its termination, the Consultant and any entity affiliated with the Consultant, as well as any Sub-Consultant and any entity affiliated with such Sub-Consultant, shall be disqualified from providing goods, works or services (other than consulting services) resulting from or directly related to the Consultant's Services for the preparation or implementation of the project.

3.2.3 Prohibition of Conflicting Activities

The Consultant shall not engage and shall cause its Personnel as well as its Sub-Consultants and their Personnel not to engage, either directly or indirectly, in any business or professional activities that would conflict with the activities assigned to them under this Contract.

3.3 Confidentiality

Except with the prior written consent of the Client, the Consultant and the Personnel shall not at any time communicate to any person or entity any confidential information acquired in the course of the Services, nor shall the Consultant and the Personnel make public the recommendations formulated in the course of, or as a result of, the Services.

3.4 Liability of the Consultant

Subject to additional provisions, if any, **set forth in the SC,** the Consultants' liability under this Contract shall be provided by the Applicable Law.

3.5 Insurance to be Taken out by the Consultant

The Consultant (i) shall take out and maintain, and shall cause any Sub-Consultant to take out and maintain, at (or the Sub-Consultants', as the case may be) own cost but on terms and conditions approved by the Client, insurance against the risks, and for the coverages **specified in the SC**, and (ii) at the Client's request, shall provide evidence to the Client showing that such insurance has been taken out and maintained and that the current premiums therefore have been paid.

3.6 Accounting, Inspection and Auditing

3.6.1 The Consultant shall keep, and shall cause its Sub-consultants to keep, accurate and systematic accounts and records in respect of the Contract, in accordance with internationally accepted accounting principles and in such form and detail as will clearly identify relevant time changes and costs.

3.6.2 The Consultant shall permit, and shall cause its Sub-consultants to permit, the Client and/or persons appointed by the Client to inspect its accounts and records relating to the performance of the Contract and the submission of the Proposal to provide the Services, and to have such accounts and records audited by auditors appointed by the Client, if requested by the Client. The Consultant's attention is drawn to Clause 1.11.1 which provides, inter alia, that acts intended to materially impede the exercise of the inspection and audit rights provided for under Clause 3.6 constitute a prohibited practice subject to contract termination (as well as to a determination of ineligibility pursuant to the prevailing sanctions procedures.)

3.7 Consultant's Actions Requiring Client's Prior Approval

The Consultant shall obtain the Client's prior approval in writing before taking any of the following actions:

(a) Any change or addition to the Personnel listed in Appendix C.

(b) Subcontracts: the Consultant may subcontract work relating to the Services to an extent and with such experts and entities as may be approved in advance by the Client. Notwithstanding such approval, the Consultant shall retain full responsibility for the Services. In the event that any Sub-Consultants are found by the Client to be incompetent or incapable in discharging assigned duties, the Client may request the Consultant to provide a replacement, with qualifications and experience acceptable to the Client, or to resume the performance of the Services itself.

(c) Any other action that may be **specified in the SC**.

3.8 Reporting Obligations

The Consultant shall submit to the Client the reports and documents specified in Appendix B hereto, in the form, in the numbers and within the time periods set forth in the said Appendix. Final reports shall be delivered in CD ROM in addition to the hard copies specified in said Appendix.

3.9 Documents Prepared by the Consultant to be the Property of the Client

All plans, drawings, specifications, designs, reports, other documents and software prepared by the Consultant for the Client under this Contract shall become and remain the property of the Client, and the Consultant shall, not later than upon termination or expiration of this Contract, deliver all such documents to the Client, together with a detailed inventory thereof. The Consultant may retain

a copy of such documents and software, and use such software for their own use with prior written approval of the Client. If license agreements are necessary or appropriate between the Consultant and third parties for purposes of development of any such computer programs, the Consultant shall obtain the Client's prior written approval to such agreements, and the Client shall be entitled at its discretion to require recovering the expenses related to the development of the program(s) concerned. Other restrictions about the future use of these documents and software, if any, shall be **specified in the SC.**

3.10 Equipment, Vehicles and Materials Furnished by the Client

Equipment, vehicles and materials made available to the Consultant by the Client or purchased by the Consultant wholly or partly with funds provided by the Client, shall be the property of the Client and shall be marked accordingly. Upon termination or expiration of this Contract, the Consultant shall make available to the Client an inventory of such equipment, vehicles and materials and shall dispose of such equipment and materials in accordance with the Client's instructions. While in possession of such equipment, vehicles and materials, the Consultant, unless otherwise instructed by the Client in writing, shall insure them at the expense of the Client in an amount equal to their full replacement value.

3.11 Equipment and Materials Provided by the Consultants

Equipment or materials brought into the Republic of Namibia by the Consultant and the Personnel and used either for the Project or personal use shall remain the property of the Consultant or the Personnel concerned, as applicable.

4. CONSULTANTS' PERSONNEL AND SUB-CONSULTANTS

4.1 General

The Consultant shall employ and provide such qualified and experienced Personnel and Sub-Consultants as are required to carry out the Services.

4.2 Description of Personnel

(a) The title, agreed job description, minimum qualification and estimated period of engagement in the carrying out of the Services of each of the Consultant's Key Personnel are described in Appendix C. If any of the Key Personnel has already been approved by the Client, his/her name is listed as well.

(b) If required to comply with the provisions of Clause GC 3.1.1 hereof, adjustments with respect to the estimated periods of

engagement of Key Personnel set forth in Appendix C may be made by the Consultant by written notice to the Client, provided (i) that such adjustments shall not alter the originally estimated period of engagement of any individual by more than 10% or one week, whichever is larger, and (ii) that the aggregate of such adjustments shall not cause payments under this Contract to exceed the ceilings set forth in Clause GC 6.1(b) of this Contract. Any other such adjustments shall only be made with the Client's written approval.

(c) If additional work is required beyond the scope of the Services specified in Appendix A, the estimated periods of engagement of Key Personnel set forth in Appendix C may be increased by agreement in writing between the Client and the Consultant. In case where payments under this Contract exceed the ceilings set forth in Clause GC 6.1(b) of this Contract, this will be explicitly mentioned in the agreement.

4.3 Approval of Personnel

The Key Personnel and Sub-Consultants listed by title as well as by name in Appendix C are hereby approved by the Client. In respect of other Personnel which the Consultant proposes to use in the carrying out of the Services, the Consultant shall submit to the Client for review and approval a copy of their Curricula Vitae (CVs). If the Client does not object in writing (stating the reasons for the objection) within twenty-one (21) days from the date of receipt of such CVs, such Personnel shall be deemed to have been approved by the Client.

4.4 Working Hours, Overtime, Leave, etc.

(a) Working hours and holidays for Key Personnel are set forth in Appendix C hereto. To account for travel time, Foreign Personnel carrying out Services inside the Client's country shall be deemed to have commenced or finished work in respect of the Services such number of days before their arrival in, or after their departure from the Republic of Namibia as is specified in Appendix C hereto.

(b) The Key Personnel shall not be entitled to be paid for overtime nor to take paid sick leave or vacation leave except as specified in Appendix C hereto, and except as specified in such Appendix, the Consultant's remuneration shall be deemed to cover these items. All leave to be allowed to the Personnel is included in the staff-months of service set forth in Appendix C. Any taking of leave by Personnel shall be subject to the prior approval by the Consultant who shall ensure that absence for leave purposes will not delay the progress and

adequate supervision of the Services.

4.5 Removal and/or Replacement of Personnel

(a) Except as the Client may otherwise agree, no changes shall be made in the Personnel. If, for any reason beyond the reasonable control of the Consultant, such as retirement, death, medical incapacity, among others, it becomes necessary to replace any of the Personnel, the Consultant shall forthwith provide as a replacement a person of equivalent or better qualifications.

(b) If the Client (i) finds that any of the Personnel has committed serious misconduct or has been charged with having committed a criminal action, or (ii) has reasonable cause to be dissatisfied with the performance of any of the Personnel, the Consultant shall, at the Client's written request specifying the grounds therefore, forthwith provide as a replacement a person with qualifications and experience acceptable to the Client.

(c) Any of the Personnel provided as a replacement under Clauses (a) and (b) above, as well as any reimbursable expenditures (including expenditures due to the number of eligible dependents) the Consultants may wish to claim as a result of such replacement, shall be subject to the prior written approval by the Client. The rate of remuneration applicable to a replacement person will be obtained by multiplying the rate of remuneration applicable to the replaced person by the ratio between the monthly salary to be effectively paid to the replacement person and the average salary effectively paid to the replaced person in the period of six months prior to the date of replacement. Except as the Client may otherwise agree, (i) the Consultant shall bear all additional travel and other costs arising out of or incidental to any removal and/or replacement, and (ii) the remuneration to be paid for any of the Personnel provided as a replacement shall not exceed the remuneration which would have been payable to the Personnel replaced.

4.6 Resident Project Manager

If **required by the SC,** the Consultant shall ensure that at all times during the Consultant's performance of the Services in the Government's country a resident project manager, acceptable to the Client, shall take charge of the performance of such Services.

5. OBLIGATIONS OF THE CLIENT

5.1 Assistance and Exemptions

Unless otherwise **specified in the SC,** the Client shall use its best efforts to ensure that the Government shall:

(a) Provide the Consultant, Sub-Consultants and Personnel with work permits and such other documents as shall be necessary to enable the Consultant, Sub-Consultants or Personnel to perform the Services.

(b) Arrange for the Personnel and, if appropriate, their eligible dependents to be provided promptly with all necessary entry and exit visas, residence permits, exchange permits and any other documents required for their stay in the Republic of Namibia.

(c) Facilitate prompt clearance through customs of any property required for the Services and of the personal effects of the Personnel and their eligible dependents.

(d) Issue to officials, agents and representatives of the Government all such instructions as may be necessary or appropriate for the prompt and effective implementation of the Services.

(e) Exempt the Consultant and the Personnel and any Sub-Consultants employed by the Consultant for the Services from any requirement to register or obtain any permit to practice their profession or to establish themselves either individually or as a corporate entity according to the Applicable Law.

(f) Grant to the Consultant, any Sub-Consultants and the Personnel of either of them the privilege, pursuant to the Applicable Law, of bringing into the Republic of Namibia reasonable amounts of foreign currency for the purposes of the Services or for the personal use of the Personnel and their dependents and of withdrawing any such amounts as may be earned therein by the Personnel in the execution of the Services.

(g) Provide to the Consultant, Sub-Consultants and Personnel any such other assistance as may be **specified in the SC.**

5.2 Access to Land

The Client warrants that the Consultant shall have, free of charge,

unimpeded access to all land in the Republic of Namibia in respect of which access is required for the performance of the Services. The Client will be responsible for any damage to such land or any property thereon resulting from such access and will indemnify the Consultant and each of the Personnel in respect of liability for any such damage, unless such damage is caused by the default or negligence of the Consultant or any Sub-Consultants or the Personnel of either of them.

5.3 Change in the Applicable Law Related to Taxes and Duties

If, after the date of this Contract, there is any change in the Applicable Law with respect to taxes and duties which increases or decreases the cost incurred by the Consultant in performing the Services, the remuneration and reimbursable expenses otherwise payable to the Consultant under this Contract shall be increased or decreased accordingly by agreement between the Parties hereto, and corresponding adjustments shall be made to the ceiling amounts specified in Clause GC 6.1(b).

5.4 Services, Facilities and Property of the Client

(a) The Client shall make available to the Consultant and the Personnel, for the purposes of the Services and free of any charge, the services, facilities and property described in Appendix E at the times and in the manner specified in the said Appendix E.

(b) In case that such services, facilities and property shall not be made available to the Consultant as and when specified in Appendix E, the Parties shall agree on (i) any time extension that it may be appropriate to grant to the Consultant for the performance of the Services, (ii) the manner in which the Consultant shall procure any such services, facilities and property from other sources, and (iii) the additional payments, if any, to be made to the Consultant as a result thereof pursuant to Clause GC 6.1(c) hereinafter.

5.5 Payment

In consideration of the Services performed by the Consultant under this Contract, the Client shall make to the Consultant such payments and in such manner as is provided by Clause GC 6 of this Contract.

5.6 Counterpart Personnel

(a) The Client shall make available to the Consultant free of charge such professional and support counterpart personnel, to be nominated by the Client with the Consultant's advice, if specified in Appendix E.

(b) If counterpart personnel are not provided by the Client to the

Consultant as and when specified in Appendix E, the Client and the Consultant shall agree on (i) how the affected part of the Services shall be carried out, and (ii) the additional payments, if any, to be made by the Client to the Consultant as a result thereof pursuant to Clause GC 6.1(c) hereof.

(c) Professional and support counterpart personnel, excluding Client's liaison personnel, shall work under the exclusive direction of the Consultant. If any member of the counterpart personnel fails to perform adequately any work assigned to such member by the Consultant that is consistent with the position occupied by such member, the Consultant may request the replacement of such member, and the Client shall not unreasonably refuse to act upon such request.

6. PAYMENTS TO THE CONSULTANT

6.1 Cost Estimates; Ceiling Amount

(a) An estimate of the cost of the Services payable in Namibian Dollars is set forth in Appendix D.

(b) Except as may be otherwise agreed under Clause GC 2.6 and subject to Clause GC 6.1(c), payments under this Contract shall not exceed the ceilings in Namibian Dollars specified in the SC.

(c) Notwithstanding Clause GC 6.1(b) hereof, if pursuant to any of the Clauses GC 5.3, 5.4 or 5.6 hereof, the Parties shall agree that additional payments in Namibian Dollars, as the case may be, shall be made to the Consultant in order to cover any necessary additional expenditures not envisaged in the cost estimates referred to in Clause GC 6.1(a) above, the ceiling or ceilings, as the case may be, set forth in Clause GC 6.1(b) above shall be increased by the amount or amounts, as the case may be, of any such additional payments.

6.2 Remuneration and Reimbursable Expenses

(a) Subject to the ceilings specified in Clause GC 6.1(b) hereof, the Client shall pay to the Consultant (i) remuneration as set forth in Clause GC 6.2(b) hereunder, and (ii) reimbursable expenses as set forth in Clause GC 6.2(c) hereunder. Unless otherwise specified in the SC, said remuneration shall be fixed for the duration of the Contract.

(b) Payment for the Personnel shall be determined on the basis of time actually spent by such Personnel in the performance of

the Services after the date determined in accordance with Clause GC 2.3 and Clause SC 2.3 (or such other date as the Parties shall agree in writing), at the rates referred to in Clause SC 6.2(b), and subject to price adjustment, if any, specified in Clause SC 6.2(a).

(c) Reimbursable expenses actually and reasonably incurred by the Consultant in the performance of the Services, as specified in Clause SC 6.2(c).

(d) The remuneration rates referred to under paragraph (b) here above shall cover: (i) such salaries and allowances as the Consultant shall have agreed to pay to the Personnel as well as factors for social charges and overhead (bonuses or other means of profit-sharing shall not be allowed as an element of overhead), (ii) the cost of backstopping by home office staff not included in the Personnel listed in Appendix C, and (iii) the Consultant's fee.

(e) Any rates specified for Personnel not yet appointed shall be provisional and shall be subject to revision, with the written approval of the Client, once the applicable salaries and allowances are known.

(f) Payments for periods of less than one month shall be calculated on an hourly basis for actual time spent in the Consultant's home office and directly attributable to the Services (one hour being equivalent to 1/176th of a month) and on a calendar-day basis for time spent away from home office (one day being equivalent to 1/30th of a month).

6.3 Currency of Payment Payments shall be made in the Namibian Dollars.

6.4 Mode of Billing and Payment Billings and payments in respect of the Services shall be made as follows:

(a) Within the number of days after the Effective Date specified in the SC, the Client shall cause to be paid to the Consultant advance payments in Namibian dollars as specified in the SC. When the SC indicate advance payment, this will be due after provision by the Consultant to the Client of an advance payment guarantee acceptable to the Client in an amount (or amounts) and in a currency (or currencies) specified in the SC. Such guarantee (i) to remain effective until the advance payment has been fully set off, and (ii) to be in the form set

forth in Appendix F hereto, or in such other form as the Client shall have approved in writing. The advance payments will be set off by the Client in equal installments against the statements for the number of months of the Services specified in the SC until said advance payments have been fully set off.

(b) As soon as practicable and not later than fifteen (15) days after the end of each calendar month during the period of the Services, or after the end of each time intervals otherwise indicated in the SC, the Consultant shall submit to the Client, in duplicate, itemized statements, accompanied by copies of invoices, vouchers and other appropriate supporting materials, of the amounts payable pursuant to Clauses GC 6.3 and GC 6.4 for such month, or any other period indicated in the SC. Separate statements shall be submitted in respect of amounts payable in foreign currency and in local currency. Each statement shall distinguish that portion of the total eligible costs which pertains to remuneration from that portion which pertains to reimbursable expenses.

(c) The Client shall pay the Consultant's statements within sixty (60) days after the receipt by the Client of such statements with supporting documents. Only such portion of a statement that is not satisfactorily supported may be withheld from payment. Should any discrepancy be found to exist between actual payment and costs authorized to be incurred by the Consultant, the Client may add or subtract the difference from any subsequent payments. Interest at the annual rate specified in the SC shall become payable as from the above due date on any amount due by, but not paid on, such due date.

(d) The final payment under this Clause shall be made only after the final report and a final statement, identified as such, shall have been submitted by the Consultant and approved as satisfactory by the Client. The Services shall be deemed completed and finally accepted by the Client and the final report and final statement shall be deemed approved by the Client as satisfactory ninety (90) calendar days after receipt of the final report and final statement by the Client unless the Client, within such ninety (90) day period, gives written notice to the Consultant specifying in detail deficiencies in the Services, the final report or final statement. The Consultant shall thereupon promptly make any necessary corrections, and thereafter the foregoing

process shall be repeated. Any amount, which the Client has paid or caused to be paid in accordance with this Clause in excess of the amounts actually payable in accordance with the provisions of this Contract, shall be reimbursed by the Consultant to the Client within thirty (30) days after receipt by the Consultant of notice thereof. Any such claim by the Client for reimbursement must be made within twelve (12) calendar months after receipt by the Client of a final report and a final statement approved by the Client in accordance with the above.

(e) All payments under this Contract shall be made to the accounts of the Consultant specified in the SC.

(f) Payments in respect of remuneration or reimbursable expenses, which exceed the cost estimates for these items as set forth in Appendices D, may be charged to the respective contingencies provided for in Namibian Dollars only if such expenditures were approved by the Client prior to being incurred.

(g) With the exception of the final payment under (d) above, payments do not constitute acceptance of the Services nor relieve the Consultant of any obligations hereunder.

7. FAIRNESS AND GOOD FAITH

7.1 Good Faith The Parties undertake to act in good faith with respect to each other's rights under this Contract and to adopt all reasonable measures to ensure the realization of the objectives of this Contract.

7.2 Operation of the Contract The Parties recognize that it is impractical in this Contract to provide for every contingency which may arise during the life of the Contract, and the Parties hereby agree that it is their intention that this Contract shall operate fairly as between them, and without detriment to the interest of either of them, and that, if during the term of this Contract either Party believes that this Contract is operating unfairly, the Parties will use their best efforts to agree on such action as may be necessary to remove the cause or causes of such unfairness, but no failure to agree on any action pursuant to this Clause shall give rise to a dispute subject to arbitration in accordance with Clause GC 8 hereof.

8. SETTLEMENT OF DISPUTES

8.1 Amicable Settlement

If either Party objects to any action or inaction of the other Party, the objecting Party may file a written Notice of Dispute to the other Party providing in detail the basis of the dispute. The Party receiving the Notice of Dispute will consider it and respond in writing within 14 days after receipt. If that Party fails to respond within 14 days, or the dispute cannot be amicably settled within 14 days following the response of that Party, Clause GC 8.2 shall apply.

8.2 Dispute Resolution

Any dispute between the Parties as to matters arising pursuant to this Contract that cannot be settled amicably according to Clause GC 8.1 may be submitted by either Party for settlement in accordance with the provisions **specified in the SC**.

III. Special Conditions of Contract

Number of GC Clause	Amendments of, and Supplements to, Clauses in the General Conditions of Contract
1.4	The language is **English**.
1.6	The addresses are: Client: **Namibia Revenue Agency** Attention: **Mr. Sam SHIVUTE** Address: **PO Box 569, Windhoek** Consultant: _____ Attention: _____ Address: _____
{1.8}	The Member in Charge in case of JV is: **N/a**
1.9	The Authorized Representatives are: For the Client: **Sam SHIVUTE** For the Consultant:___
1.10	The Client and the Consultant, Sub-Consultants and Personnel must comply with the domestic laws of the Republic of Namibia and more especially the tax laws of the country.
{2.1}	**{**The effectiveness conditions are the following: *[insert conditions]***}** **To be spelled out in the SLA**.

2.2	The time shall be confirmed.
2.3	The time shall be **fourteen (14) days**.
2.4	The time shall be **thirty (30) days upon completion date**.
{3.4}	Note: Proposals to introduce exclusions/limitations of the Consultants' liability under the Contract should be carefully scrutinized by the Client
	"3.4 Limitation of the Consultants' Liability towards the Client (a) Except in case of gross negligence or willful misconduct on the part of the Consultants or on the part of any person or firm acting on behalf of the Consultants in carrying out the Services, the Consultants, with respect to damage caused by the Consultants to the Client's property, shall not be liable to the Client: (i) for any indirect or consequential loss or damage; and (ii) for any direct loss or damage that exceeds by three times the total value of the Contract. (b) This limitation of liability shall not affect the Consultants' liability, if any, for damage to Third Parties caused by the Consultants or any person or firm acting on behalf of the Consultants in carrying out the Services."
3.5	The risks and the coverage shall be as follows: (a) Third Party motor vehicle liability insurance in respect of motor vehicles operated in the Republic of Namibia by the Consultant or its Personnel or any Sub-Consultants or their Personnel, with a minimum coverage of *[insert amount and currency]*; (b) Third Party liability insurance, with a minimum coverage of *N$ TBC*; (c) professional liability insurance, with a minimum coverage of *N$ TBC*; (d) employer's liability and workers' compensation insurance in respect of the Personnel of the Consultant and of any Sub-

	Consultants, in accordance with the relevant provisions of the Applicable Law, as well as, with respect to such Personnel, any such life, health, accident, travel or other insurance as may be appropriate; and (e) insurance against loss of or damage to (i) TBC, (ii) the Consultant's property used in the performance of the Services, and (iii) any documents prepared by the Consultant in the performance of the Services.
{3.7 (c)}	The other actions are to be communicated.
{3.9}	The Consultant shall not use these documents and software for purposes unrelated to this Contract without the prior written approval of the Client. The Client shall not use these documents and software for purposes unrelated to this Contract without the prior written approval of the Consultant. Neither Party shall use these documents and software for purposes unrelated to this Contract without the prior written approval of the other Party.
{4.6}	**{**The person designated as resident project manager in Appendix C shall serve in that capacity, as specified in Clause GC 4.6.**}**
{5.1}	***Note****: List here any changes or additions to Clause GC 5.1. If there are no such changes or additions, delete this Clause SC 5.1.t*
{5.1(g)}	***Note****: List here any other assistance to be provided by the Client. If there is no such other assistance, delete this Clause SC 5.1(g).*
6.1(b)	The ceiling in Namibian Dollars is: **N/a**
{6.2(a)}	Payments for remuneration made in accordance with Clause GC 6.2(a) in local currency shall be: **Not applicable**.
6.2(b)	*Personnel is paid in local currency only.*
6.2(c)	The Reimbursable expenses to be paid in foreign currency are set forth in Appendix D, and the Reimbursable expenses to be paid in local currency are set forth in Appendix E. **N/a**

6.4(a)	***Note**: The advance payment must be in Namibian Dollars; select the correct wording in the Clause here below.* The following provisions shall apply to the advance payment, and the advance payment guarantee is: **Not applicable**.
{6.4(b)}	**{**The Consultant shall submit to the Client itemized statements at time intervals as specified in the terms of reference.**}**
6.4(c)	The interest rate is: **Not applicable**.
6.4(e)	The accounts are:
8.2	Disputes shall be settled by arbitration in accordance with the following provisions: 1. Selection of Arbitrators. Each dispute submitted by a Party to arbitration shall be heard by a sole arbitrator or an arbitration panel composed of three arbitrators, in accordance with the following provisions: (a) Where the Parties agree that the dispute concerns a technical matter, they may agree to appoint a sole arbitrator or, failing agreement on the identity of such sole arbitrator within thirty (30) days after receipt by the other Party of the proposal of a name for such an appointment by the Party who initiated the proceedings, either Party may apply to *the High Court of the Republic of Namibia* for a list of not fewer than five nominees and, on receipt of such list, the Parties shall alternately strike names there from, and the last remaining nominee on the list shall be the sole arbitrator for the matter in dispute. If the last remaining nominee has not been determined in this manner within sixty (60) days of the date of the list, *the High Court* shall appoint, upon the request of either Party and from such list or otherwise, a sole arbitrator for the matter in dispute. (b) Where the Parties do not agree that the dispute concerns a technical matter, the Client and the Consultant shall each appoint one arbitrator, and these two arbitrators shall jointly appoint a third arbitrator, who shall chair the arbitration panel. If the arbitrators named by the Parties do not succeed in appointing a third arbitrator within thirty (30)

	days after the latter of the two arbitrators named by the Parties has been appointed, the third arbitrator shall, at the request of either Party, be appointed by *the High Court*.
	(c) If, in a dispute subject to Clause SC 8.2 1.(b), one Party fails to appoint its arbitrator within thirty (30) days after the other Party has appointed its arbitrator, the Party which has named an arbitrator may apply to the High Court to appoint a sole arbitrator for the matter in dispute, and the arbitrator appointed pursuant to such application shall be the sole arbitrator for that dispute. 2. Rules of Procedure. Except as stated herein, arbitration proceedings shall be conducted in accordance with the rules of procedure for arbitration of the United Nations Commission on International Trade Law (UNCITRAL) as in force on the date of this Contract. 3. Substitute Arbitrators. If for any reason an arbitrator is unable to perform his function, a substitute shall be appointed in the same manner as the original arbitrator. 4. Nationality and Qualifications of Arbitrators. The sole arbitrator or the third arbitrator appointed pursuant to paragraphs (a) through (c) of Clause SC 8.2 1 hereof shall be an internationally recognized legal or technical expert with extensive experience in relation to the matter in dispute and shall not be a national of the Consultant's home country of Namibia. For the purposes of this Clause, "home country" means any of: (a) the country of incorporation of the Consultant; or (b) the country in which the Consultant's [or any of their Members' or Parties'] principal place of business is located; or (c) the country of nationality of a majority of the Consultant's [or of any Members' or Parties'] shareholders; or (d) the country of nationality of the Sub-Consultants concerned, where the dispute involves a subcontract. 5. Miscellaneous. In any arbitration proceeding hereunder:

	(a) proceedings shall, unless otherwise agreed by the Parties, be held in Namibia (b) the *English* language shall be the official language for all purposes; and (c) the decision of the sole arbitrator or of a majority of the arbitrators (or of the third arbitrator if there is no such majority) shall be final and binding and shall be enforceable in any court of competent jurisdiction, and the Parties hereby waive any objections to or claims of immunity in respect of such enforcement.