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Namibia Revenue Agency

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CLARIFICATION NO.: 03

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

CLARIFICATION QUESTIONS AND ANSWERS – Procurement Reference No: SC/RP/NAMRA/01-05/2026

Please find in the below table feedback to clarifications sought from bidder(s):

ITEM	ITEM	COMMENTS/ RESPONSE
1.	Dear Procurement Management Unit, RE: Request for clarification and reconsideration of eligibility requirements — SC/RP/NamRA/01-05/2026 We refer to the above procurement and request written clarification on the mandatory experience requirements, evaluation methodology and implementation scope. Our principal concern is clause 1.11, which requires three successfully implemented and supported similar e-invoicing projects, including one valued at US$300,000 or more. As a mandatory requirement, this excludes a bidder before technical evaluation if its previous implementation falls below the specified amount. We support the requirement for proven implementation experience. However, the tender does not explain the basis for the US$300,000 benchmark or why historical contract value should determine eligibility regardless of demonstrated technical capability. E-invoicing implementations must accommodate each revenue authority's requirements. Even where an existing software platform is used, the work depends on the country's tax rules, existing infrastructure, taxpayer population, transaction volumes, integration requirements and deployment arrangements. For example, a revenue authority may already have the servers, security infrastructure, disaster-recovery facilities and technical resources required to accommodate the solution. Another implementation may require the supplier to provide these components. The resulting contract values would differ substantially, even where the software functionality and integration complexity are comparable. Similarly, an implementation in a smaller economy may cost less because of its scale or local delivery costs. A larger contract may include hardware, proprietary licences and several years of support. These differences make contract price alone an insufficient basis for comparing implementation capability.	**Questions 1(a)–1(e): Basis, comparable projects, implementation differences, supplier market and neutrality** The mandatory experience requirement under criterion 1.11 on page 35 is intended to ensure that the successful bidder possesses demonstrated experience and capacity to implement and support an e-invoicing system of the scope and complexity envisaged by NamRA. The project involves the acquisition, implementation and support of a comprehensive solution, including invoice creation, electronic submission, validation, approval workflows, auditing, real-time tracking, system integration, cybersecurity, data migration, training and ongoing technical support, as specified in section 2.1 of the Terms of Reference. NamRA acknowledges that previous project values may vary depending on implementation scope, existing infrastructure, geographical conditions, licensing arrangements, transaction volumes and integration requirements. Bidders are therefore encouraged to provide comprehensive information demonstrating the functionality, technical complexity and implementation responsibilities associated with their reference projects. The assessment of comparable experience will consider the relevance of the implemented functionality to NamRA's requirements. **Question 1(f): Why would a project below US$300,000 be insufficient?** NamRA recognises that a successfully implemented system with a contract value below US$300,000 may demonstrate comparable technical functionality and implementation complexity. However, criterion 1.11 establishes two distinct mandatory requirements: demonstrated experience in three similar projects and evidence that at least one qualifying project meets the specified contract-value threshold.

	Having regard to the competitive supply, fair-dealing, value-for-money and informed decision-making objectives of section 2 of the Public Procurement Act, 2015, and the effective competition requirement under section 35(1), we request clarification on the following matters. **<u>Basis of the US$300,000 threshold</u>** a. What documented market research, comparable procurement data, cost estimate or risk assessment informed this specific amount? b. Which comparable implementations were considered, and how were their scopes assessed against NamRA's requirements? A non-confidential summary would be sufficient. c. How were differences in existing infrastructure, country requirements, taxpayer numbers, invoice volumes, integration complexity and economic conditions accounted for? d. How many independent providers were identified as meeting both the three-project requirement and the US$300,000 threshold? Did the assessment distinguish software owners, implementation partners and resellers? e. Was the threshold informed by consultations with potential suppliers? If so, what measures ensured that the resulting requirements remained neutral and did not favour particular providers? f. Why would a successful implementation below US$300,000 be insufficient where the provider can demonstrate equivalent functionality, complexity, security, reliability and delivery capability? g. Will NamRA reconsider this automatic exclusion and accept equivalent technical evidence, or assess reference-project value as a scored criterion instead?	Accordingly, bidders may submit relevant projects of varying values to demonstrate their overall implementation experience, provided that the mandatory minimum requirements are satisfied. **Question 1(g): Will NamRA reconsider automatic exclusion?** NamRA acknowledges the request to reconsider the monetary threshold. However, the requirement currently forms part of the mandatory eligibility criteria published under criterion 1.11.
2	**<u>Calculation and verification of reference-project value</u>** a. Does the qualifying amount include hardware, software licences, taxes, training, travel and recurring maintenance, or only implementation services? b. Where the client supplied existing infrastructure, how will that project be compared with one where the supplier provided the infrastructure? c. Where e-invoicing formed part of a broader contract, must the e-invoicing component independently exceed US$300,000? d. For consortium projects, will NamRA assess the total contract value or only the bidder's attributable share? e. Which exchange-rate source and conversion date will apply to contracts denominated in other currencies?	**Question 2(a): Which cost components are included?** To assist NamRA in conducting an objective assessment of reference-project values, bidders should provide a breakdown of the contract value, clearly identifying the portion attributable to the implementation of relevant e-invoicing functionality. Where the reference project includes hardware, software licences, infrastructure, training, travel, taxes or recurring maintenance, bidders should separately identify these components wherever practicable. This information will assist NamRA in establishing the value and scope of the relevant implementation. **Question 2(b): How will client-provided infrastructure be treated?** NamRA recognises that infrastructure arrangements may differ between reference projects. Where the contracting institution provided the infrastructure, bidders should clearly identify

	f. What documents are required to verify value, successful completion and support? How will confidential client contracts be handled?	the infrastructure supplied by the client and the implementation responsibilities undertaken by the bidder. The relevance of the reference project will be assessed with due consideration of the implemented functionality, technical complexity and bidder's demonstrated responsibilities. **Question 2(c): Must the e-invoicing component independently exceed US$300,000?** Where e-invoicing functionality formed part of a broader enterprise implementation, bidders should clearly identify the relevant functionality and its attributable contract value. The information should enable NamRA to assess the extent to which the reference project satisfies the experience requirements under criterion 1.11. **Question 2(d): How are consortium projects assessed?** Criterion 1.11 expressly permits combined experience in the case of joint ventures or partnerships. Bidders submitting consortium reference projects should clearly indicate the participating entities, their respective responsibilities, the total project value and the portion attributable to each participating entity. The evaluation will consider the submitted evidence in accordance with mandatory criterion 1.11 and technical criterion 2.1. **Question 2(e): What exchange rate applies?** For reference projects denominated in currencies other than United States dollars, bidders should provide the original contract value, currency and equivalent United States dollar amount, supported by a verifiable exchange-rate calculation. **Question 2(f): What evidence is acceptable?** In accordance with criterion 1.11 and technical criterion 2.1, bidders must provide reference letters from institutions where they have implemented relevant solutions. Reference letters should contain the institution's name, contact details, scope of services, functionalities implemented, completion date and contract value. A single reference letter issued by an institution shall be acceptable, provided that it clearly identifies and covers all relevant projects undertaken by the bidder for that institution. A system that has been deployed into a live production environment and continues to receive technical or operational support from the bidder shall be considered to satisfy the requirement of successfully implemented and supported, provided that written confirmation is obtained from the respective institution.

		NamRA reserves the right to contact and visit the institutions identified in the reference letters for verification and due diligence. Where confidential contract information is involved, bidders should provide sufficient verifiable evidence without unnecessarily disclosing commercially sensitive information.
3	**<u>Definition and attribution of qualifying experience</u>** a. What constitutes a “similar e-invoicing system”? Do taxpayer ERP/POS integrations qualify, or must references concern a central revenue-authority platform? b. Must references relate to the exact proposed software product, or will comparable solutions be accepted? c. Clause 1.11 permits combined joint-venture or partnership experience, while clause 2.1 requires the bidder to account for at least 60% of projects and an implementation partner no more than 40%. Does “bidder” mean the consortium collectively or its lead member? d. Are these percentages measured by project count, contract value or work performed? How are they applied where three reference projects are submitted? e. Why does the technical evaluation matrix award points for two references when three qualifying projects are mandatory?	**Question 3(a): What constitutes a similar e-invoicing system?** NamRA's ultimate objective is to appoint a suitably qualified vendor capable of implementing a comprehensive electronic invoicing system that satisfies the requirements specified in section 2.1 of the Terms of Reference. However, the reference to similar projects under criterion 1.11 is intended to recognise relevant implementation experience and is not necessarily restricted to systems explicitly classified as standalone e-invoicing solutions. NamRA will consider systems incorporating comparable functionality, including invoice creation, electronic submission, validation, approval workflows, auditing, real-time transaction tracking, reporting and integration with enterprise or tax administration systems. ERP and POS implementations may therefore be considered where the bidder demonstrates that the implemented functionality is substantially comparable to the relevant business requirements of the proposed e-invoicing system. The existence of a general ERP or POS system, without evidence of relevant functionality, will not automatically constitute qualifying experience. **Question 3(b): Must references concern the exact proposed software?** Reference projects involving solutions other than the exact software proposed for NamRA may be considered, provided that they demonstrate comparable functionality and relevant implementation experience. The evaluation will consider the bidder's demonstrated capacity to deliver similar systems, while the proposed solution itself must satisfy the functional, technical and operational requirements of the RFP. **Question 3(c): Does bidder mean the consortium or lead member?** Mandatory criterion 1.11 permits the combined experience of joint ventures or partnerships. Technical criterion 2.1 further requires that the bidder account for at least 60% of the projects submitted, while an implementation partner may contribute up to 40%. The participating entities must provide the required joint venture, partnership or subcontracting documentation, including their respective roles and responsibilities. **Question 3(d): How are the percentages calculated?**

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<td>Technical criterion 2.1 establishes the 60% and 40% participation requirements in relation to the reference projects submitted.

Bidders should identify which reference projects are attributable to the principal bidder and which are attributable to the implementation partner.

Question 3(e): Why are two references scored when three are mandatory?

The mandatory and technical evaluation requirements serve different purposes.

Mandatory criterion 1.11 requires at least three qualifying projects before a bidder can proceed to technical evaluation.

Technical criterion 2.1 then awards points based on the number of qualifying reference letters submitted:

<table><tr><th>Qualifying reference letters</th><th>Technical score</th></tr><tr><td>Five or more</td><td>20</td></tr><tr><td>Three to four</td><td>18</td></tr><tr><td>Two</td><td>16</td></tr><tr><td>Fewer than two</td><td>0</td></tr></table>The scoring provision for two reference letters does not override the mandatory requirement for three qualifying projects. A bidder failing mandatory criterion 1.11 will not proceed to technical evaluation, irrespective of the scoring bands.</td>
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<td><u>Governing procurement framework</u>

a. Please confirm the legislation, regulations, directives and procurement policy governing this tender.

b. If any exemption from the Public Procurement Act is relied upon, please identify the instrument, provisions affected, conditions and validity period.</td>
<td>Question 4(a): Which procurement framework applies?

The procurement is governed by the applicable public procurement framework of the Republic of Namibia and NamRA Procurement Policy and SOP, as reflected in the Request for Proposal.

Section 1 of the RFP expressly provides that the selection process shall be conducted in accordance with the policies and procedures for public procurement in Namibia.

The Instructions to Consultants further address eligibility, ethical conduct, evaluation, contract award and other procurement obligations.

Question 4(b): Does an exemption apply?

The published RFP does not expressly identify an exemption from the Public Procurement Act, 2015.</td>
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<td><u>Closing date and evaluation methodology</u></td>
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	a. The cover states 13 November 2026 at 11:00, while the Data Sheet states "Friday, 16 November 2026" at 11:00. Please confirm the correct deadline through a formal addendum. b. The invitation and Data Sheet specify Quality and Cost-Based Selection with 70% technical and 30% financial weighting. The financial evaluation section instead provides for award to the lowest evaluated substantially responsive bid. Which methodology governs, and what is the complete scoring formula? c. Please publish the system demonstration scenarios, assessment criteria, qualifying requirements and effect on the final evaluation before submission. d. How will points for value-added features be assessed consistently across bidders?	**Question 5(a): What is the correct closing date?** The correct closing date is **Friday, 13 November 2026, at 11h00 (Namibian Time),** as stated on the cover page of the RFP. **Question 5(b): Which evaluation methodology applies?** The Bidding Data Sheet, ITC 5.7, on page 31 of the bidding document, explicitly states that the 70/30 technical/financial evaluation weighting formula is not applicable to this bid. **Question 5(c): Will demonstration scenarios be published?** Section 3 of the evaluation criteria provides that only bidders attaining at least 80% in the technical evaluation will be invited to demonstrate their proposed e-invoicing solutions. The RFP further specifies that detailed demonstration requirements and specifications will be communicated exclusively to bidders who meet the minimum technical qualifying score. The demonstrations will be conducted in accordance with these provisions, with the objective of verifying the capabilities of the proposed solutions. **Question 5(d): How will value-added features be evaluated?** The technical evaluation will be conducted in accordance with the published criteria and scoring bands. Bidders should demonstrate how their proposed functionality satisfies the numbered requirements in section 2.1 of the Terms of Reference and indicate whether each requirement is met through standard functionality, configuration, customisation or is not met. Value-added features may be described in the proposal; however, they will not attract additional points outside the published evaluation criteria.
6	**<u>Software ownership and vendor authorisation</u>** a. Does the ownership and source-code transfer requirement cover pre-existing proprietary software, project-specific developments or both? b. What rights must NamRA receive to maintain, modify and further develop the solution, including through another service provider? c. How should bidders address third-party and open-source components whose ownership cannot be transferred? d. How should an original software developer or open-source implementer satisfy the mandatory partner-accreditation and vendor-authorisation requirements?	**Question 6(a): What software ownership must be transferred?** Section 2.3 of the Terms of Reference provides that, upon successful implementation and final acceptance, ownership of the e-invoicing solution shall be transferred to NamRA. This includes the complete source code, system documentation, configurations and all other deliverables required to enable NamRA to maintain, enhance and further develop the system. The RFP further provides that conditions relating to future source-code development shall be governed by the terms agreed with the successful supplier. Bidders should therefore clearly identify any pre-existing proprietary software, third-party components and associated licensing arrangements. **Question 6(b): What rights must NamRA receive?**

		The ownership provisions are intended to ensure that NamRA has the necessary rights and technical resources to operate, maintain, modify, enhance and further develop the e-invoicing system after implementation. This includes the ability to undertake future system development independently or through appropriately appointed service providers, subject to applicable intellectual property rights and contractual arrangements. **Question 6(c): How should third-party and open-source components be treated?** Section 2.1 of the Terms of Reference requires disclosure and pricing of proprietary software and expresses a preference for open-source solutions where appropriate, provided that adequate security is demonstrated. Bidders should identify all proprietary, third-party and open-source components, together with their licensing conditions and any limitations affecting NamRA's intended ownership and future development rights. **Question 6(d): How should developers and open-source implementers satisfy authorisation requirements?** Bidders must demonstrate that they possess the necessary legal rights, technical capability and support arrangements to implement and maintain the proposed solution. Original software developers should provide evidence of their ownership or development rights, while implementation partners should provide the authorisation or accreditation documentation applicable to their proposed solutions. For open-source solutions, bidders should provide evidence of the applicable licensing rights and their capability to implement, modify and support the software.
7	**<u>Hosting and infrastructure</u>** a. The Terms of Reference prefer on-premises hosting, while the evaluation matrix awards zero points for offering only one deployment option. Must bidders offer multiple options even where a single on-premises solution meets all requirements? b. What data-residency requirements apply to production data, backups, disaster recovery and remote support access? c. What existing infrastructure will NamRA make available? Please specify what bidders must supply for production, testing, security, backup and disaster recovery. d. Will equivalent hardware brands other than Dell or HPE be accepted?	**Question 7(a): Are multiple hosting options mandatory?** Section 2.1 of the Terms of Reference permits bidders to propose on-premises or cloud-based hosting, with on-premises hosting identified as NamRA's preferred deployment model. However, technical evaluation criterion 2.6 awards five points for on-premises or local-cloud options with disaster recovery addressed, three points where disaster recovery is not addressed, and zero points for a single deployment option. Accordingly, a bidder proposing only one deployment option will be assessed against the published scoring criteria. **Question 7(b): What data-residency requirements apply?**

		Section 2.1 identifies on-premises hosting as the preferred arrangement to address potential data-sovereignty requirements. Cloud solutions must comply with NIST, ISO 27000 and NamRA cybersecurity requirements. Bidders should clearly disclose their proposed hosting locations, backup and disaster-recovery arrangements, and any remote access or external data-processing arrangements. **Question 7(c): What infrastructure will NamRA provide?** The Bidding Data Sheet, paragraph 1.4, provides that NamRA will make inputs and facilities available as deemed necessary for satisfactory implementation, upon request by the successful consultant. Section 2.1 of the Terms of Reference requires bidders to propose suitable infrastructure arrangements. For on-premises solutions, bidders may include the required hardware, with applicable warranty and procurement lead-time information. Bidders should clearly identify their infrastructure assumptions and specify the resources required from NamRA. **Question 7(d): Are hardware brands other than Dell or HPE acceptable?** The Terms of Reference state that bidders may include Dell or HPE hardware for on-premises solutions, with a three-year warranty. The use of the word may does not expressly restrict bidders to these manufacturers. Alternative hardware may therefore be considered, subject to demonstrating compliance with the applicable technical, security, performance, compatibility and warranty requirements.
8	**<u>Functional scope, scale and integrations</u>** a. Please provide expected taxpayer numbers, concurrent users, daily and peak invoice volumes, retention periods and performance acceptance criteria. b. Is invoice validation required before issuance, at issuance or through subsequent reporting? Please provide invoice schemas and rules for validation, credit notes, cancellations and offline transactions. c. Which currencies and tax regimes must be supported at initial go-live? d. Will optional SME inventory management form part of the mandatory requirements-coverage calculation? e. When will ITAS and ASYCUDAWorld interface specifications, test environments and technical support become available? Who is responsible for changes required in those systems?	**Question 8(a): What are the expected volumes and performance requirements?** Section 2.1 of the Terms of Reference requires a robust, secure and scalable e-invoicing system with a minimum availability of 99.9%. The solution must support electronic invoice processing, integration with relevant systems, taxpayer self-service and transaction monitoring. Bidders should propose a scalable architecture capable of accommodating the anticipated growth in taxpayer adoption and transaction volumes. **Question 8(b): When must invoice validation occur?** The Terms of Reference require invoice creation, electronic submission, validation, approval workflows, auditing, manual approvals and real-time tracking. Bidders must demonstrate how their proposed solutions support these processes, including appropriate controls, exception management and auditability.

	f. What historical data must be migrated, from which systems, in what formats and at what estimated volume?	**Question 8(c): Which currencies and tax regimes must be supported?** Section 2.1 expressly requires support for multiple currencies and tax regimes covering domestic and international transactions. Technical criterion 2.13 allocates five points for demonstrating multi-currency and tax-support functionality. Bidders should therefore demonstrate that their proposed solutions can support the applicable requirements and accommodate future changes in tax administration rules. **Question 8(d): Is SME inventory management mandatory?** Section 2.1 of the Terms of Reference expressly identifies inventory management for SMEs as optional functionality. Accordingly, SME inventory management is not a mandatory core requirement and should not negatively affect a bidder's compliance assessment where the proposed solution satisfies all mandatory e-invoicing requirements. **Question 8(e): When will ITAS and ASYCUDAWorld interfaces be available?** Section 2.1 requires API-based integration with NamRA's Integrated Tax Administration System (ITAS) and ASYCUDAWorld. Technical criterion 2.5 allocates ten points for demonstrating API-based integration capabilities with these systems and other relevant third-party systems. Bidders must provide a technical integration approach describing the proposed interface methods, security arrangements and implementation dependencies. **Question 8(f): What historical data must be migrated?** Section 2.1 requires migration of historical invoice data, including validation and integrity checks. Technical criterion 2.7 allocates five points for a detailed migration methodology incorporating validation and integration. Bidders should therefore provide a proposed approach covering data extraction, mapping, transformation, validation, reconciliation and migration assurance.
9	**<u>Delivery, acceptance, support and payment</u>** a. Does the six-month implementation period require an accepted pilot, a production-ready central platform or nationwide taxpayer rollout? b. How will delays involving NamRA dependencies, incumbent vendors, interface access or hardware procurement affect the implementation period?	**Question 9(a): What must be completed within six months?** Section 2.2 of the Terms of Reference requires implementation of the e-invoicing system within six months, followed by a three-month post-implementation support period.

c. Please define milestone acceptance criteria, review periods and sign-off responsibilities.

d. What maintenance and support period must be priced beyond the initial three-month post-implementation period?

e. Please specify required service hours, incident response and resolution targets, disaster-recovery objectives and treatment of planned maintenance.

f. Please confirm milestone payment percentages and payment periods. Given that reimbursable expenses are stated as not applicable, must all onsite travel, accommodation and related expenses be included in the quoted fees?

Our concern is that an unexplained monetary threshold may unnecessarily restrict competition and exclude capable providers whose previous implementations were delivered under different conditions or at lower cost.

We request a reasoned response to the US$300,000 requirement and its reconsideration unless NamRA can demonstrate its relevance to the capability required for this assignment. Please circulate the clarifications to all prospective bidders and issue any amendments affecting eligibility, evaluation or contractual requirements through a formal addendum, allowing sufficient time for bidders to respond.

The implementation milestones include project initiation, system development and configuration, testing, training and documentation, system go-live and project closure.

The project-closure milestone requires final handover of a fully operational system, together with the maintenance and support plan and all contractual deliverables.

Accordingly, the six-month period is intended to cover implementation, commissioning and handover of the operational solution, rather than only the completion of an initial pilot.

The RFP does not expressly define nationwide taxpayer onboarding as a separate acceptance requirement within that period.

Question 9(b): How will delays caused by NamRA dependencies be handled?

The successful bidder will be required to prepare and maintain a detailed implementation schedule identifying key activities, milestones, responsibilities and dependencies.

The Terms of Reference also require bidders to communicate hardware procurement lead times.

Dependencies involving NamRA systems, infrastructure, technical approvals or third-party service providers should be documented and managed through the agreed project governance and contractual change-control arrangements.

Any adjustment to the implementation schedule will be subject to the applicable contractual provisions and NamRA's approval.

Question 9(c): What are the milestone acceptance criteria?

Section 2.2 establishes six payment-linked milestones, with payment subject to acceptance and sign-off of the corresponding deliverables.

Milestone	**Acceptance basis in the RFP**
Project initiation	Approved project plan, solution design and implementation schedule
System development and configuration	Development, configuration and integration with existing systems
Testing	Successful system testing, UAT and testing reports
Training and documentation	User manuals, technical documentation, training materials and completed training
System go-live	Successful deployment and commissioning
Project closure	Fully operational system, final handover, maintenance and support plan, and contractual deliverables

		Question 9(d): What support period must be priced? Section 2.2 specifies a three-month post-implementation support period following completion of the six-month implementation. Bidders should include the required three-month support period in their financial proposals and describe their maintenance and support arrangements in accordance with the Terms of Reference. The RFP also indicates that NamRA envisages continuity for downstream work. **Question 9(e): What service levels apply?** Section 2.1 specifies a minimum system availability of 99.9%. Technical criterion 2.12 requires bidders to provide an implementation support and warranty proposal addressing service-level arrangements, response and resolution times, product upgrade paths and system availability. Bidders should therefore submit a comprehensive support proposal describing their service management approach and demonstrating how the minimum availability requirement will be achieved. **Question 9(f): What payment percentages and reimbursable expenses apply?** Section 2.2 establishes milestone-based payments, subject to acceptance and sign-off of the corresponding deliverables. The RFP does not prescribe fixed payment percentages for the six milestones. In accordance with the financial proposal provisions, bidders are required to price the activities and resources necessary to fulfil the assignment. Where reimbursable expenses are specified as not applicable, bidders should include the necessary costs of fulfilling their delivery obligations within their quoted fees.

Yours sincerely

PETRA LISHO-MAYUMBELO
MANAGER: PROCUREMENT MANAGEMENT UNIT
NAMIBIA REVENUE AGENCY (NamRA)