



sassa

SOUTH AFRICAN SOCIAL SECURITY AGENCY

**TERMS OF REFERENCE
FOR INVITATION OF SERVICE PROVIDERS TO BE CONTRACTED BY SASSA FOR
THE SUPPLY AND ISSUING OF SOCIAL RELIEF OF DISTRESS (SRD) RELIEF
PARCELS FOR A PERIOD OF THREE (3) YEARS FOR THE WESTERN CAPE
PROVINCE**

TABLE OF CONTENTS

1.	BACKGROUND.....	3
1.1	INTRODUCTION	3
1.2	AIM.....	3
1.3	SCOPE OF WORK EXPECTED FROM THE SERVICE PROVIDERS.....	4
1.4	LEGAL FRAMEWORK.....	4
2.	GENERAL CONDITIONS	4
3.	SPECIAL CONDITIONS.....	5
4	CONTRACT CONDITIONS	5
5	APPLICATION CONDITIONS.....	7
6	PACKAGING CONDITIONS	7
7	DELIVERIES OF RELIEF PARCELS	8
8	CONTENTS AND QUALITY OF THE RELIEF PARCELS.....	9
9	TERMINATION OF AGREEMENT BY SASSA.....	9
10	INDEMNITY	10
11	STORAGE/WAREHOUSING FACILITIES.....	10
12	SERVICE DELIVERY AREAS	10
13	LOADING AND OFF-LOADING	11
14	PRICING	11
15	ORDERING AND PAYMENT PROCESS.....	11
16	SITE INSPECTIONS.....	11
17	EVALUATION PROCESS	12
	ANNEXURE A: Relief parcel content.....	16

1. BACKGROUND

The South African Social Security Agency (SASSA) has been established in terms of the South African Social Security Agency Act, 2004 (Act No.9 of 2004). SASSA is a schedule 3A public entity in terms of the Public Finance Management Act 1999 (Act No. 1 of 1999, as amended), and is responsible for the management, administration and payment of social assistance.

1.1 INTRODUCTION

- Social Relief of Distress (SRD) is a programme intended for meeting the basic needs of indigent persons by means of rendering temporary and immediate material assistance in response to a crisis situation.
- The Terms of Reference specifically refer to SRD relief parcels intended for persons who are in dire need and are unable to meet their or their families' most basic needs. In general SRD is issued for a maximum period of three months per applicant and in exceptional cases it may be continued for a further three months.
- Due to the fact that the volume of abovementioned SRD relief parcels cannot be predetermined by SASSA, the requirement is for the supplier to provide as many or as few relief parcels in line with the approved applications for the afore-mentioned form of SRD, in accordance with the standard specification. The bidder must take this fact into account when submitting their bid.

1.2 AIM

To secure the services of suitable service provider(s) to provide prescribed goods to identified beneficiaries, through the provision of pre-packed relief parcels for a period of three (3) years in Western Cape Province. All successful service providers will be required to sign the Service Agreement with SASSA Head Office and Service Level Agreement (SLA) with SASSA Western Cape Regional Executive Manager.

1.3 SCOPE OF WORK EXPECTED FROM THE SERVICE PROVIDERS

The service provider will be required to procure and deliver relief parcel which comply with the official order, quality and quantity as set out in Annexure "A" attached to this document. The expected period of delivery is three (3) days from the date of the receipt of an official purchase order. However, in case where SASSA responds to a disaster, the service provider will be expected to deliver relief parcel(s) within one (1) day from the date of the receipt of official purchase order.

Delivery must be done between 7h30 and 12h00 to enable officials to check the contents in terms of the official purchase orders. Deliveries made after the set hours will not be accepted. It is the responsibility of the appointed service provider to load and off-load the relief parcels as well as to deliver them to various delivery points in the provinces, districts, local offices or any delivery point(s) identified by SASSA.

1.4 LEGAL FRAMEWORK

The following legislative framework informs these criteria:

- Constitution of the RSA, 1996 (Act No 1 of 1996)
- The South African Social Assistance Act No.13 of 2004
- South African Social Security Act, 2004 (SASSA) Act No 9 of 2004
- Public Finance Management Act of 1996
- Treasury Regulations
- Division of Revenue Act, 2015
- Conditional Grant Framework 2015/16
- Foodstuffs, Cosmetics and Disinfectants Act 54 of 1972, as amended
- National Health Act 63 of 1977
- Agricultural Products Standards Act, 1990 (Act No 119 of 1990)
- Code of Practice SABS 049-1965
- National Road Traffic Act 93 of 1996

2. GENERAL CONDITIONS

- The General Conditions as stipulated by the National Treasury will be applicable.
- Bidders are allowed to bid in the province which they do not reside. However, bidders must indicate how they will meet the delivery times and requirements as set out in this document.

3. SPECIAL CONDITIONS

- 3.1 The Supplier must supply all the items inclusive of fresh produce as per annexure "A" attached. The number of relief parcels to be ordered cannot be predetermined and will be in line with an official purchase order issued and could vary from order to order.
- 3.2 The bidders must have a storage in Western Cape province that is compliant with the Occupational Health and Safety (OHS) requirements which is valid. If the bidder does not own a storage facility in Western Cape province, a signed agreement (intent to lease storage) in Western Cape province between the bidder and storage owner must be provided. The storage to be leased in Western Cape province must also be compliant with Occupational Health and Safety (OHS) and the OHS certificate must be valid.
- 3.3 The bidder must procure all fresh produce from cooperatives in Western Cape province. A signed agreement or letter of intent between the bidder and the cooperative/s must be provided and should be on the letterhead of the cooperative/s.
- 3.4 The supply of false information shall invalidate the bid. Such information includes amongst others, falsified documents, using any false information, other peoples' addresses etc.
- 3.5 SASSA will not accept unit price per relief parcel exceeding one thousand five hundred rands (R 1500.00).

NB: All bidders must comply with special conditions outlined above. Failure to comply will invalidate the bid.

4 CONTRACT CONDITIONS

- 4.1 Upon the award of the bid, the following documents applicable for three(3) years will be signed:
- 4.1.1 An award letter by SASSA and acceptance letter signed by the successful bidder/s
- 4.1.2 A Service Agreement between SASSA CEO and successful bidder/s.
- 4.1.3 The Service Level Agreement between the SASSA Provincial Executive Manager and the successful bidders. It should be noted that no work will commence prior to the above documents being signed.
- 4.2 The Agency reserves the right to award the contract to one or more service providers in whole or partially or not to award at all.
- 4.3 The Agency reserves the right to change the relief parcel list anytime. However thirty (30) days would be given to that effect.
- 4.4 Penalty clauses will apply as per the Service Level Agreement and general conditions of the contract. Bidders may also be blacklisted if sub-standard performance is

- experienced, in which case the bidder(s) may be barred from doing business with Government altogether.
- 4.5 SASSA reserves the right to terminate the contract if circumstances change during the contract period to such an extent that there is no further need for this program. A thirty (30) days' notice will be given to this effect.
- 4.6 Any service provider who does not adhere to the contract conditions or SLA, after receiving three (3) unsatisfactory reports in succession may have the contract terminated.
- 4.7 SASSA or any other appointed agent, reserves the right to randomly inspect the premises (rented or owned) of any bidder to determine if food, utensils, storage and delivery facilities are adequate and hygienic.
- 4.8 Should there be any alarming report or threat to food safety, SASSA reserves the right to consult and enlist the services of the Department of Health (DoH) to conduct food testing.
- 4.9 Should the bidder sub-contract an agent or organization for the fulfillment of the activities as requested in the TOR, no agent's commission may be claimed from SASSA.
- 4.10 It should be noted that SASSA expects appointed service providers to take full responsibility and accountability to execute functions attached to the TOR. Under no circumstances will SASSA engage itself with sub-contractors or parties associated with the service provider, including main suppliers or manufacturers of any goods on the list.
- 4.11 The bidders must show the capacity to respond to SASSA requests during disaster in that they will be expected to deliver the correct number of relief parcels within one (1) day of receiving an official purchase order. Relief parcels will be issued to disaster affected beneficiaries who meet the SRD criteria upon departure from shelter/s or temporary accommodation;
- 4.12 The Agency reserves the right to conduct an in loco inspection of the storage/warehouse premises before award. One day notice will be given prior to inspection.
- 4.13 As a mechanism to alleviate poverty, it is expected of the bidder to take into their employ members of the community in which they operate as employees to execute some of the tasks pertaining to the work required such as but not limited to loading and off-loading of a relief parcels.
- 4.14 All fresh produce must be sourced from cooperatives in Western Cape province. A signed agreement or letter of intent between the bidder and the cooperative/s must be provided and should be on the letterhead of the cooperative/s.

- 4.15 SASSA reserves the right to verify all mandatory documents required prior to award.
- 4.16 The performance of the contracted service provider(s) will be evaluated throughout the contract period. If it is shown that the poor performance or shortcomings exist within the service provided, the contracted service provider shall be notified in writing and shall be required to effect corrective measures within five(5) days at no cost for SASSA
- 4.17 Should the corrective measures not be effected, the contract will be terminated. SASSA reserves the right to reject services and work that do not meet the required standard and to engage another contracted service provider to complete the work. The contracted service provider shall be served with thirty days (30) written notice for termination of contract in case of dissatisfactory performance.

5 APPLICATION CONDITIONS

- 5.1 Service providers who were previously awarded a tender should be aware that there is no guarantee that they will be awarded this bid. All applications will be considered as new and on merit.
- 5.2 Bidders should indicate their capacity as per bid requirements.
- 5.3 All submissions of bids must be hand delivered at SASSA Western Cape province at the address specified in the advert.
- 5.4 Where copies of the required documents are provided, they must be certified and within three months validity period.

6 PACKAGING CONDITIONS

- 6.1 Packaging and labeling of items delivered must adhere to the provisions of the Foodstuffs, Cosmetics and Disinfectants Act 54 of 1972, as amended.
- 6.2 Food items must have expiry date affixed and be clearly legible.
- 6.3 Individual items must be wrapped in solid packaging that is capable of withstanding handling and transportation hardships.
- 6.4 Items making up the relief parcel must be grouped and wrapped according to type and form to avoid spillage and subsequent damage. Wrapped groups of items must then be packaged in three solid units of issue: one for the dry food, one for fresh produce and one for toiletries. The three units will constitute one relief parcel;
- 6.5 Damaged or broken relief parcels will not be accepted.

- 6.6 Items must be provided in the original wrapping of the manufacturer – no decanting into smaller quantities will be allowed.
- 6.7 The Agency shall only accept items that contain information such as brand name, complete nutritional content, usage, shelf life and other relevant information that support wholly the objectives for the supply of relief parcels to deserving persons.
- 6.8 Suppliers are obliged to ensure that packaging of relief parcels received is intact for every parcel received.
- 6.9 There will be random verification by the SASSA official/s confirming the quality and content of the relief parcels at any point of delivery.

7 DELIVERIES OF RELIEF PARCELS

- 7.1 The service provider(s) will be expected to adhere to the approved items as supplied by SASSA (see Annexure A). No delivery should be made prior to receipt of an official purchase order from SASSA;
- 7.2 The supplier must be able to deliver both small and large numbers of relief parcels. Delivery should be in terms of the specification requirements and official purchase order issued. No deviations will be accepted without prior written approval by the Regional Executive Manager.
- 7.3 Delivery will be made to a point or points identified by SASSA. It may be necessary to deliver a relief parcels to multiple points within the service delivery area to facilitate collection by identified and approved recipients.
- 7.4 Delivery period should not exceed three (3) working days after receipt of official purchase order. However, in case where SASSA responds to a disaster, the service provider will be expected to deliver relief parcel(s) within one (1) day from the date of the receipt of official purchase order.
- 7.5 Delivery must be done between 7h30 and 12h00 to enable officials to check the contents in terms of the purchase orders. Deliveries made after the set hours will not be accepted.
- 7.6 All items must be transported under hygienically acceptable conditions i.e. the supplier must have access to a covered delivery vehicles. Proof of ownership in the form of motor vehicle license in the name of the bidder or their company, or written agreement in the event it is rented, or a signed letter of intent by the lessor and lesser to hire a vehicle/s must be attached. The letter of intent must be on the letterhead of the lessor.

- 7.7 All drivers making deliveries must be trained by the suppliers with regard to procedures and etiquette. The supplier will be held responsible for any misconduct by the drivers such as late deliveries, shortfall of relief parcels, and collusion between drivers with any SASSA representative or community members.
- 7.8 The delivery of relief parcels must be done in the presence of specifically designated SASSA officials who will verify the quantities and quality of the relief parcels against the official purchase order and sign delivery note/s.
- 7.9 Delivered items must adhere to Foodstuffs, Cosmetics and Disinfectant Act 54 of 1972, as amended, with regard to labeling and packaging.
- 7.10 Goods should be produced and compliant with Hazard Analysis and Critical Control Point (HACCP) compliant facility environment.

8 CONTENTS AND QUALITY OF THE RELIEF PARCELS

The contents of the relief parcels are contained in the attached Annexure "A". The quality and quantity of the items of the relief parcel should strictly be the same as stated in Annexure "A". No substitution of items listed may take place without justifiable reasons and prior approval by the Regional Executive Manager of SASSA.

9 TERMINATION OF AGREEMENT BY SASSA

The South African Social Security Agency shall have the right to terminate this agreement at any time by giving (30) thirty days written notice to the Supplier in any of the following events:

9.1 *On breach*

If the Supplier commits any breach of any terms or conditions of this agreement.

9.2 *On liquidation or insolvency*

If the Supplier shall be subjected to any provisional or final order of liquidation or sequestration or judicial management with its creditors or suffer execution to be levied on its goods or fail to pay any of its sub-contractors appointed in terms hereof on due date for payment.

9.3 *On Criminal Conduct*

If the Supplier is found to have been reasonably and sufficiently implicated in any criminal conduct directly linked to the Social Relief of Distress referred to above.

9.4 *On bringing the South African Social Security Agency into disrepute*

If the service provider, through omission or commission brings the name of the South African Social Security Agency into disrepute. This is inclusive of the service provider failing to honour their financial obligations to their suppliers and thereby dragging the South African Social Security Agency to courts of law as respondent.

10 INDEMNITY

The Supplier hereby indemnifies the South African Social Security Agency against any loss, expenses, damage or injuries which may be sustained by a third party (including the beneficiaries) as well as any claim or legal proceedings and legal costs, including attorney and client costs, that may be instituted against or incurred by the South African Social Security Agency and which arise from or are the result of any act or commission of the Service Provider or any employee or agent of the Supplier in connection with or in the execution of the agreement, or that may arise from an agreement entered into by them on behalf of the South African Social Security Agency.

11 STORAGE/WAREHOUSING FACILITIES

- 11.1 Suppliers must have proper clean and safe storage facilities (rented or owned) in to store the relief parcels before delivering to SASSA designated points. A valid Occupational Health Safety (OHS) compliance certificate of the storage must be attached.
- 11.2 SASSA or any other appointed agent, reserves the right to inspect the premises of any supplier to determine if food, utensils, storage and delivery facilities are adequate and hygienic. Random verification and inspection by SASSA official confirming the condition of the storage/ facility will be conducted.
- 11.3 If the bidder has no storage facilities, a signed agreement or letter of intent to lease the storage/warehouse between the bidder and the storage owner must be provided. A valid Occupational Health Safety (OHS) compliance certificate of the storage must be attached.

12 SERVICE DELIVERY AREAS

- 12.1 Service delivery areas refer to the provincial service area, (including district, local offices Old Age homes, Clinics, Outreach areas, community hall, school, or to any point(s) identified by SASSA).

13 LOADING AND OFF-LOADING

- 13.1 It is the responsibility of the service provider to provide their own labour for loading and off-loading relief parcels.
- 13.2 The Service Provider must ensure that parcels are handled with care as they are expected to be handed over in good condition. Damaged items will not be accepted.

14 PRICING

- 14.1 Pricing must be inclusive of VAT or where applicable.
- 14.2 Pricing for a relief parcel (unit price) must be inclusive of all costs.
- 14.3 Pricing must be firm for the duration of a year and thereafter will increase by the annual Consumer Price Index (CPI) rate for the duration of the contract.
- 14.4 A detailed breakdown of prices for all prices as per annexure "A" inclusive of all costs must be submitted. Submissions will be invalidated if some of the items have not been quoted for in line with Annexure "A".

15 ORDERING AND PAYMENT PROCESS

- 15.1 Official purchase orders will be issued by the Regional or District Offices of the SASSA.
- 15.2 Delivery notes must be sent together with consignment of the relief parcel to designated points. These should be signed for by the receiving official upon receipt and verification of goods. Relief parcels which do not comply with the specifications will not be received / accepted; therefore no payment will be made for such items.
- 15.3 Payment will be effected within thirty (30) days from the date of receipt of the invoice and delivery notes signed for by a SASSA representative at designated delivery point.

16 SITE INSPECTIONS

Site inspections may be conducted at physical addresses of the storage/warehouse as given in the bid document only to the shortlisted bidders. Written notice of change of business address must reach the SASSA Supply Chain Management Office within fourteen (14) days after closing of bid.

17 EVALUATION PROCESS

The evaluation process will be carried out in terms of the following two (2) Stages:

The bid proposals shall be evaluated in accordance with the 90/10 principle. The evaluation shall be conducted as follows:

- **STAGE 1 : Administrative compliance, mandatory documents and Functionality Evaluation**

Phase One: Administrative Compliance

Phase Two: Mandatory Documents

Phase Three: Functionality Evaluation

- **STAGE 2 : Price & BBBEE/ Preference points**

17.1 STAGE 1: Administrative Compliance & Functionality Evaluation

Phase One - Administrative Compliance

- Signed Standard Bidding documents.
- Proof of registration with Central Supplier Database
- Tax Clearance Verification Pin

NB: Failure to comply with administrative compliance may result in your bid being disqualified.

Phase Two - Mandatory Documents:

- Reference letter of previous successful work done in supply and delivery sector.
- A signed letter of good standing from a financial institution (Bank).
- An agreement to procure fresh produce from co-operatives must be signed by the bidder and the co-operative/s based in Western Cape province must be submitted.
- Proof of ownership of vehicles (vehicle registration certificates in the name of the bidder or own company name) or a signed agreement/intent to lease transport between the bidder and lessor on the letterhead of the lessor signed by both parties.
- Proof of ownership for storage facility in Western Cape province with a valid Occupational Health and Safety Compliance certificate (OHS) or an agreement/letter of intent to lease storage facility in the Western Cape province with valid OHS Compliance certificate between the bidder and lessor on the letterhead of the lessor signed by both parties.

NB: Failure to submit the required mandatory documents under phase two will result in a proposal being disqualified.

Phase Three: Functionality Criteria

Values: 1- Poor 2-Average 3-Good 4- Very Good 5-Excellent

Criteria for Functionality	Points
<p>1. Methodology</p> <ul style="list-style-type: none"> ▪ Procurement Plan (15) Provide a method of how the commodities/foodstuffs and fresh produce will be procured according to food specifications of the SRD relief parcels. The bidder must submit a detailed business plan for the delivery of bulk relief parcels/items. ▪ Contingency Plan (10) Provide alternative plan to source products/ services in case of unforeseen circumstances. ▪ Ability to source from local enterprises (15) Information on where products will be sourced and a guarantee that the required stock will be available locally. (Confirmation letters, contracts, signed letter of intent, etc. should be attached); ▪ Job creation strategy (10) Give a detailed plan for offering job opportunities to unemployed members within the service delivery areas (for example, appointment of local community members for the loading and off-loading of relief parcels, or drivers of delivery vehicles, etc). ▪ Risk Management (10) Describe possible risks that may arise in line with foodstuff handling and delivery. Explain how each of the risks listed above will be mitigated. 	60
<p>2. Capacity to Deliver:</p> <p>Logistics – Provide proof of available vehicles for delivery of relief parcels with all the required documentations as per number of vehicles listed:</p> <ul style="list-style-type: none"> ▪ Proof of ownership of vehicles (vehicle registration certificates in the name of the bidder or own company) or 	20

Criteria for Functionality	Points
<ul style="list-style-type: none"> ▪ a signed agreement/intent to lease transport between the bidder and lessor on the letterhead of the lessor signed by both parties. <ul style="list-style-type: none"> ✓ 5 and more 2-ton Vehicles (5) ✓ 4 x 2 –ton Vehicles (4) ✓ 3 x 2-ton Vehicles (3) ✓ 2 x 2-ton Vehicles (2) ✓ 1 x 2-ton Vehicle (1) 	
<p>3. Track record of having completed a single project in the supply and delivery of a service with monetary value as outlined below:</p> <ul style="list-style-type: none"> ▪ Above R1 000 000 = 5 ▪ Above R750 000 – R1 000 000 = 4 ▪ Above R500 000 – R750 000 = 3 ▪ Above R250 000 – R500 000 = 2 ▪ R250 000 and below = 1 <p>Reference letter with the following information must be provided(the Name and Contact Details of the company/organisation serviced must be provided, Name of person to be contacted, start & end date of service together with the monetary value). The SASSA reserves the right to contact the reference for validation.</p>	20
Total	100

PLEASE NOTE:

- **A bidder who scores less than 60 points out of 100** in respect of functionality will be regarded as submitting a non-responsive proposal and will be **disqualified**.
- **A bidder who scores the minimum threshold of 60 or above** will advance to the next phase of the **evaluation process**.

17.2

STAGE 2 EVALUATION: Price & BBBEE points

Provision of the Preferential Procurement Policy Framework Act (PPPFA), Act 5 of 2000 and its regulation will apply in terms of awarding points. Preference Points Claim Form, SBD 6.1 should be completed and signed by the bidder to be able to claim preference points. Calculation of points for B-BBEE status level contributor. Points will be awarded to a bidder for attaining the B-BBEE status level of contributor in accordance with the table below:

B-BBEE Status Level of Contributor	Number of points (90/10 system)
1	10
2	9
3	8
4	5
5	4
6	3
7	2
8	1
Non-compliant contributor	0

NB: Bidders must submit a B-BBEE Verification Certificate from a Verification Agency accredited by the South African Accreditation System (SANAS) or a sworn affidavit signed by Emerging Micro Enterprise (EME) representative and attested by the Commissioner of Oaths.

Failure to submit a certificate from accredited verification agency or sworn affidavit substantiating the BBBEE status level of contribution or is a non-compliant contributor, such bidder shall score 0 points out of the allocated maximum points for B-BBEE.

ANNEXURE A: Relief parcel content

The Service Provider must only provide the following items.

Food item	Brand Name	Weight	Quantity	Unit price R = (NVI)	Unit price R = (VI)	Total Value (Quantity x Unit Price (NVI / VI)) =
Maize Meal (NVI)	Ace, white Star, Iwisa, Impala, Pitsana or equivalent in nutritional value.	12,5kg	1			
Nutritional Supplement (VI)	Movite Porridge or approved substitute with equivalent in nutritional value.	1 kg	2			
Cooking Oil*(NVI)	Sunflower cooking oil or equivalent in nutritional value.	750 ml	2			
Pilchards (NVI)	Glendryck, Saldhana, Lucky Star or equivalent in nutritional value.	400 g tins	6			
Soya Mince (VI)	Imana, Knorrox, Top Class, Vitaminec, Mealtime, Trojan or equivalent in nutritional value.	1 kg	3			
Samp (NVI)	Invicta, Ace, Champion, Iwisa or equivalent in nutritional value.	5 kg	1			
Sugar (VI)	Huletts, Illovo, Selati or equivalent in nutritional value.	2,5 kg	1			
Sugar Beans(NVI)	Econo, Imbo, Plaza, Olympic or	2 kg	1			

	equivalent in nutritional value.					
Bread Flour(NVI)	Golden Cloud, Sasko, Snowflake or equivalent in nutritional value.	2,5 kg	1			
Tea Bags(VI)	Five Roses, Glen, Teaspoon Tips, Joko, Trinco, Rooibos or equivalent in nutritional value.	100 tea bags	2			
Yeast (VI)	NCP, Anchor, Super bake or equivalent in nutritional value.	10 g	2			
Peanut Butter(VI)	Skippy, Black Cat, Yum Yum or equivalent nutritional value.	800g	1			
Milk(NVI)	Full cream powder milk (must be "Real Dairy" OR Full cream long life milk (1 box of 6 L).	1 kg 1 Box	1 6 L			
Toothpaste(VI)	All brands acceptable (consider price).	100 g	2			
Bath soap (VI)	All brands acceptable (consider price).	175g	3			
Washing Soap(VI)	Sunlight Bar Soap or equivalent.	500g	2			
Sanitary towels(NVI)	All brands (consider price) 8 towels per pack.	Pack of 8	3			

Fresh Produce	*Note a combination of available, seasonal fresh produce to the value of approximately R 200 must be included in the relief parcel. The following is suggested:					
	Potatoes or madumbis.(NVI)	7 kg pocket	1			
	Carrots (1kg), or pumpkin (2kg) or butternut (3kg).(NVI)	1 bag	1			
	Onions.(NVI)	5 kg	1			
	Cabbage heads (NVI) Or bunches of spinach (NVI).	3	3			
Fruit	1 Bag of oranges or Apples (NVI).	5kg	1			
TOTAL PRICE = NVI				R		
TOTAL PRICE = VI					R	
GRNAD TOTAL (NVI + VI)						R

Please note the following:

- 1) Non Vat Items: (NVI)
- 2) VAT inclusive Items :(VI)

Service Providers must not charge the Agency VAT on Zero rated items as highlighted above.