

## **MAURITIUS REVENUE AUTHORITY**



## PROCUREMENT OF SECURE TOBACCO STAMPS WITH ACCOMPANYING TRACK AND TRACE SYSTEM

MRA/OABSTAMPS/08/23

## **CLARIFICATION No. 1**

## Issued on 03 March 2023

Please find hereunder queries raised by potential bidders and MRA responses:

SN	Queries	Response
1.	Reference is being made to Section II Bidding Data Sheet (BDS) ITB 12.1	
	(h)	
		No. If the bidder can provide all maintenance of the
	It is mandatory that Tenderers have/can provide facilities for repairs,	
	maintenance, enhancements and/or updates of the track and trace equipment/	
	can perform on-line maintenance. Bidders shall provide an undertaking that	
	maintenance shall be provided for at least four years from date on which the	
	equipment/system is successfully commissioned by the MRA. The track and	
	trace system/equipment shall be delivered and successfully tested at least four	
	weeks before the first order of tobacco stamps reaches Mauritius	
	If the bidder can provide all maintenance of the proposed track and trace	
	system remotely /on-line, is it required to have a facility in Mauritius?	

SN	Queries	Response
2.	<b>Reference is being made to Section II Bidding Data Sheet (BDS) ITB 25.1</b> The deadline for the submission of bids is: Date: TUESDAY 14 MARCH 2023	The deadline for the submission of bids is being extended as follows:
	Time: 14.00 hours (local time)	From: TUESDAY 14 MARCH 2023, at latest by 1400 hours (Mauritian Time)
	Considering the vast scope of the project, we humbly request the MRA to kindly extend the bid submission date by thirty (30) days to ensure a highly competitive bid process by both regional & international bidders.	
3.	Reference is being made to Section II Bidding Data Sheet (BDS) ITB 37.3 (d) & Section III - Evaluation and Qualification Criteria- Stage 4(d)	
	Section ITB 37.3 (d) states "the availability in Mauritius of spare parts and after -sales services for the equipment offered in the bid: Successful Bidder to ensure that spare parts for track and trace system are readily available"	
	Section III - Evaluation and Qualification Criteria -Stage 4 (d) Evaluation states "Availability in Mauritius of spare parts and after sales services for equipment offered in the bid. NOT APPLICABLE"	
	Please clarify—as the referenced requirement and evaluation criteria seem to be in conflict.	
4.	Reference is being made to Section III Evaluation and Qualification Criteria – Stage 1 Compliance With Mandatory Requirements	
	Bidders must indicate warranty period on the tracing system/equipment that should not be less than four years after date of commissioning. Four years warranty is the minimum and is mandatory.	
	We understand that MRA awarded a track and trace program for tobacco products in 2021 that contained a similar requirement for a four (4) year warranty. That said, will MRA potentially have two (2) different stamp systems simultaneously implemented in the marketplace for an overlapping of two (2) years? Is the four (4) year warranty needed to support the traceability of products that are still anticipated to be in the marketplace after the two (2) year contract period?	

SN	Queries	Response
5.	Reference is being made to Section III Evaluation and Qualification Criteria - Technical Compliance: Item No 6	
	As part of a Secure Excise Stamp implementation, two key components should be incorporated to further enhance the information consolidation and enforcement by relevant Government Agencies. Transport Level Transactions shall not be considered for tracking. Kindly clarify what 'Transport Level' transactions mean. Is it related to the need (or lack thereof) to record / monitor trucks transporting stamps?	retrieved remotely from Database. Other than the data retrieved, the Trace System should give two additional information with regards to the
6.	Reference is being made to Section III Evaluation and Qualification Criteria - Technical Compliance: Item No 6.1	
	A secure generated serial number will be incorporated into the security features. This will provide traceability of products and cross-referencing against issuance and utilisation of a given Excise Stamp.	
	At what level does the MRA currently monitor stamped products containing unique identification numbers (e.g. by manufacturer, by manufacturer and product type, at the unit level, etc.)?	
7.	Reference is being made to Section III Evaluation and Qualification Criteria - Technical Compliance: Item No 6.3	
	Bidder should provide information and evidence on how the enforcement officers of the MRA on field visits shall check for this feature without removing the plastic coating on a pack of cigarette. (3.4)	
	Tenderers are requested to propose in detail the secure generated serial number and other IT infrastructure that will be required. The tracing system together with the accompanying devices.	
	What is the current concept of operations for authenticating stamps on products in the marketplace? (i.e., What types of devices are currently being used to authenticate stamps?)	

SN	Queries	Response
8.	How are stamps being applied to products? Also, please confirm that the manufacturers are responsible for applying tax stamps to products (including cost of applicator equipment).	
9.	Would the MRA please confirm that there is no customs duty or import duty on excise labels? Only 15% VAT is applicable at the time of importation?	There is <b>no</b> customs duty or import duty on the excise labels. Only 15% VAT is applicable at time of importation
10.	How many authentication devices are required to support your enforcement teams?	Five
11.	Also, whilst we understand that the MRA will reply to questions within 14 days, we respectfully request your timely attention given the impending deadline.	Please refer to ITB 8 - The MRA shall respond to request for clarifications at latest 7 days prior to the deadline for submission of bids which is now Tuesday 4 April 2023.
12.		No registration is required. Bids addressed to the Director-General, Mauritius Revenue Authority should reach the tender box situated on Level 8, Ehram Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port-Louis Mauritius by <b>1400 hours (Mauritian Time) on</b> <b>Tuesday 4 April 2023</b>
13.	Is it possible to get a photo or sample of the existing tax bands and the hologram foil?	No – The Specifications have been clearly spelt out in the bidding document. Please proceed accordingly.
14.	Can the foil already be purchased from somewhere or should it be completely redesigned?	No foil is required.
15.	COST STRUCTURE FOR VALUE ADDED CALCULATION PER PRODUCT, Do we need to fill out this chart?	The chart needs to be filled only by those bidders applying for the Margin of Preference.
	<b>Reference is being made to ITB22.6</b> The Bid Security shall be forfeited, or the Bid Securing Declaration executed: We request MRA to kindly let us know, Due to unforeseen circumstances Will our performance security be forfeited if we are unable to fulfill the tender in accordance with the agreed agreement? (Government arrives with an order not to do any business where we wish to do business, but we aren't allowed to perform)	termination for default if and to the extent that its delay in performance or other failure to perform its

SN	Queries	Response
17	Reference is being made to Section II Bid Data Sheet ITB 12.1 (h)	
	Bidders will be required to submit as sample, along with their bids:	As per the provisions contained in the bidding documents, samples being requested are for any
	A. Five sheets with tobacco stamps (as per the drawing 4.1 at Section V – Schedule of Requirements); and	tobacco stamps being currently printed and supplied by the bidder but with same characteristics. At this stage,
	B. Ten units of Pre-cut stamps	bidders are <b><u>not required</u></b> to print specific samples in accordance with the MRA's specifications.
	Considering the complexity of the requirement, other than MRA's current supplier, no one can process this type of stamps within the bid submission deadline. So, it's a Humble request to kindly give us a one-month extension after bid submission to submit the samples, so that we can obtain the required raw materials and submit the samples as mentioned in the RFP.	
18	<b>Reference is being made to Section II Bid Data Sheet</b> ITB 12.1 (h)	
	(ii) have successfully supplied and delivered secure excise stamps or stamps with similar security features, installed and commissioned its accompanying tracing system to at least three (3) sites in Mauritius/Overseas over the past five years;	in three different countries. In all, it should be three
	Our understanding of the clause is that the bidder should have successfully supplied and delivered secure excise stamps or stamps with similar security features, installed and commissioned its accompanying tracing system to • at least three (3) sites in any one country or • three (3) sites irrespective of the number of countries.	
	Kindly confirm. Yes/No? If no, kindly clarify.	
19	Reference is being made to - Section III - Evaluation Criteria	
	Bidders must submit samples of similar stamps supplied	
	Kindly confirm whether we can submit stamps with similar features which we had supplied to other Government customers as samples during bid submission. Yes/ No? If no, kindly clarify.	Yes. Submit samples of stamps which you have supplied to other customers. No need to print prototypes or prepare sandboxes at this stage.

SN	Queries	Response
20A	Reference is being made to Section III - Evaluation Criteria TECHNICAL SPECIFICATIONS TOBACCO STAMPS Visible Properties Invisible Properties	
	Excise stamps for use on tobacco shall have at least two visible security elements which do not require specialization, and which shall help consumers to verify visually that the product is not counterfeit or contraband. These security elements must be distinguishable from counterfeits to the maximum extent possible.	
	In our humble opinion, Hologram and thermochromic features can be treated as visible features to cater to this particular requirement. Kindly confirm Yes/ No?	
20B	With the usage of most modern technology, we feel that both visible and invisible features can be included in the hologram portion. We humbly request the department to kindly clarify whether understanding is correct or not. If not, should these be printed features or ink-based features?	
21	Reference is being made to Section III - Evaluation Criteria TECHNICAL SPECIFICATIONS TOBACCO STAMPS	
	At least one colour in the stamp should be done by screen printing.	
	As the Offset printing and Flexo Printing technologies are equally good or better than screen printing, we humbly request the department to kindly relax this clause to the following: "At least one colour in the stamp should be done by screen printing/Offset printing/ Flexo Printing".	documents are maintained.
22	Reference is being made to Section III Evaluation Criteria Paper Type	
	White 70 gsm UV dull with 2 x invisible fibres fluorescing yellow and blue and multi-color invisible dots visible only under UV light. These features should be inside the paper and printed on it. Fluorescing invisible fibres must be in yellow and blue. Dots must be in different colors.	on only one side of the paper.

SN	Queries	Response
	We request the department to kindly clarify whether the embedded features on the paper should be visible on both the side of the paper or only on one side of the paper.	
23	Reference is being made to Section III Evaluation Criteria Paper Type	
	White 70 gsm UV dull with 2 x invisible fibres fluorescing yellow and blue and multi color invisible dots visible only under UV light. These features should be inside the paper and printed on it. Fluorescing invisible fibres must be in yellow and blue. Dots must be in different colors.	must be embedded in the paper substrate and multi-
	Our understanding is that the yellow and blue Fluorescing invisible fibres must be embedded in the paper substrate and multi-color Dots need to be printed onto the paper. We humbly request the department to kindly let us know whether our understanding is correct or not. If not, we request the department to kindly let us know the exact requirement.	
25	<b>Reference is being made to Section III Evaluation Criteria</b> A secure generated serial number will be incorporated into the security features. This will provide traceability of products and cross-referencing against issuance and utilisation of a given Excise Stamp.	
	Our understanding is that only alpha numeric number will be used for tracing the products. The QR code will not have any role to play in this. Kindly confirm whether our understanding is correct? If no, kindly clarify.	The QR Code should incorporate the alpha numeric number.
26	Reference is being made to Section III Evaluation Criteria Other security features	
	The artwork (recombination of 3 master origination) for the holographic strip should be made from a combination of the following techniques to create high security features :- digital dot matrix origination of 4000DPI or more; 2D/3D origination system; dual head lithographic origination capable of shooting images of a resolution up to 120,000DPI Holographic strip should be over printed with at least 3 colour guilloche patterns to provide extra high security features.	shooting images of a resolution up to 120,000 DPI will include the digital dot matrix origination of 4000 DPI or more.
	Our understanding is that dual head lithographic origination capable of	

SN	Queries	Response
	shooting images of a resolution up to 120,000 DPI will be including the digital	
	dot matrix origination of 4000 DPI or more. We request the department to	
27	kindly clarify whether our understanding is correct or not. Reference is being made to Section III Evaluation Criteria	The system needs to track the entire life cycle of the tax
27	In combination with the serial number, an IT infrastructure will be implemented	
	that will provide secure information database which will contain data relevant to	
	the Secure Excise Stamp operation.	
	We request the department to kindly let us know whether the system needs to	
	track the entire life cycle of the tax stamp or is it only till production (application	
	of the label on the products).	
28	Reference is being made to Section III Evaluation Criteria	
	Tenderers are requested to propose in details the secure generated serial	Please proceed as specified in the bidding documents.
	number and other IT infrastructure that will be required.	
	We humbly request the department to kindly publish more clarity regarding	
	the scope of tracking software as well as the IT infrastructure to bring in more	
	clarity of the exact requirement.	
29	Reference is being made to Section III Evaluation Criteria	
	In combination with the carial number on IT infractructure will be implemented	The master box and inner boxes should indicate the
	In combination with the serial number, an IT infrastructure will be implemented that will provide secure information database which will contain data relevant	
	to the Secure Excise Stamp operation.	
	Our understanding is that the hey (nallet (carter labels need not be manned to	
	Our understanding is that the box/ pallet/ carton labels need not be mapped to the stamps on the units inside them. We request the department to kindly let us	
	know whether our understanding is correct or not.	
30A	Reference is being made to Section III Evaluation Criteria	Yes. The 5 listed information should be captured
	In combination with the serial number, an IT infrastructure will be implemented	
	that will provide secure information database which will contain data relevant to	
	the Secure Excise Stamp operation.	
	The information will include, among others;	
	(i) Secure Excise Stamps in stock	
	(ii) Secure Excise Stamps in use	
	(iii) Allocation of specific range and/or design to a particular manufacturer	
	(iv) Damaged or unusable Excise Stamps	

SN	Queries	Response
	(iv) Exception, which may include records of fraudulent use	
	We request the department to kindly confirm whether only this 5 listed information should be captured in the tracing software.	
	If not, kindly elaborate on all the information that should be captured during production.	
30B	<b>Reference is being made to Section III Evaluation Criteria</b> Our understanding is that once the stamps are affixed onto the packets, these are activated in the tracing software. We request the department to kindly clarify whether this is the way the department wants the stamps to be activated?	
	If our understanding is not correct, please clarify and elaborate the requirement for our better understanding.	
31A	<b>Reference is being made to Section III Evaluation Criteria</b> In combination with the serial number, an IT infrastructure will be implemented that will provide secure information database which will contain data relevant to the Secure Excise Stamp operation.	-
	We want to understand what the exact requirement of QR code is in the system/tracing software. We request the department to kindly clarify in detail.	
31B	Our understanding is that there are no legacy systems with which the software needs to integrate and there will not be any data migration activity. Yes/No?	It will not be integrated with any other system/s.
	If not, kindly clarify	
32A	<b>Reference is being made to Section III Evaluation Criteria</b> In combination with the serial number, an IT infrastructure will be implemented that will provide secure information database which will contain data relevant to the Secure Excise Stamp operation.	
	The information will include, among others; (i) Secure Excise Stamps in stock (ii) Secure Excise Stamps in use (iii) Allocation of specific range and/or design to a particular manufacturer	

SN	Queries	Response
	(iv) Damaged or unusable Excise Stamps (iv) Exception, which may include records of fraudulent use	
	Our understanding is that SMS based Authentication is not required. Yes/No?	
	If Yes, is any other authentication required? Kindly clarify	
	We request the department to kindly elaborate in detail, the hierarchy of operations which needs to be captured by the software (required flow of the software).	
	Please share the process flow and operational flow of the required software.	
32C	1) As per our understanding vendor need to set up One track and trace system at one location in Mauritius for all types of excise stamps Kindly confirm Yes/No?.	<ol> <li>MRA is procuring Tobacco Excise Stamps. The system will be located at Custom House Mer Rouge, Port Louis, Mauritius. The application will be Web based.</li> <li>Not Applicable</li> </ol>
	2) If the vendor needs to setup in multiple locations kindly share the number of locations/numbers of track and trace systems required for all types of excise stamp	3) All equipment will have to be provided by the supplier. All necessary access and support will be provided by the MRA.
	3) kindly confirm all infrastructure facilities that the Department will provide for setting up the track and trace system. Yes/ No? If not, kindly clarify.	

SN	Queries	Response
33	<b>Reference is being made to Section III Evaluation Criteria</b> (iv) Exception, which may include records of fraudulent use According to the department, what all activities should be triggered as Exceptions or fraudulent practices?	The supplier should make provision for specific field for 'Exceptions'
34A	<ul> <li>Reference is being made to Section III Evaluation Criteria</li> <li>N.B Such information as mentioned above may be useful in assisting the MRA/ Government Agencies in areas such as:</li> <li>(i) Estimate of tax revenues ahead of consumption</li> <li>(ii) Consumption figures across affected industries</li> <li>(iii) Supporting information in initiating legal actions.</li> <li>(iv)Extrapolation towards economic and/or budget planning</li> <li>Our understanding is that these reports are not required in the software. Yes/ No? If not, kindly clarify.</li> </ul>	These reports are not required in the software.
34B	We humbly request the department to kindly confirm whether the above are the only 4 that should be required in the software. If not, kindly elaborate on all the reports which will be required from the software.	
35	Reference is being made to Section III Evaluation Criteria Samples We would like to bring to your kind notice that the paper and other raw materials required to manufacture the samples mentioned in the RFP is a peculiar type which only the current supplier will be possessing to provide the samples with the specifications mentioned in the RFP, within the timelines of bid submission. Hence as part of bid submission, we humbly request the department to kindly let us submit stamps with similar features which we had supplied to other Government customers as samples during bid submission. Yes/No?	

SN	Queries	Response
36	<ul> <li>Reference is being made to Section VII - Special Conditions of Contract - GCC 13.1</li> <li>Details of Shipping and other Documents to be furnished by Suppliers are: For Goods supplied from overseas:</li> <li>The Supplier shall notify the Purchaser a minimum of forty-eight (48) hours ahead of dispatch, the name of the carrier, the flight number, the expected time of arrival, and the airway-bill number. Documents to be submitted: <ul> <li>(i) Packing list detailing quantity and serial numbers; and</li> <li>(ii) Invoice</li> <li>(iii) Manufacturer's Authorisation certificate (if applicable)</li> <li>(iv) Warranty Certificate for the Track and Trace System</li> <li>We request the department to kindly confirm the following:</li> <li>i. Can the complete printing of Excise Stamps happen in bidder's premises in Bidder's country , if bidder is from a different country (and not from Mauritius)? Yes/No?</li> <li>ii. If not , can partial printing (like variable data printing, numbering etc.) happen in Mauritius &amp; the base printing happen in the printer's location outside Mauritius? Yes/No?</li> </ul> </li> </ul>	Yes, the printing can happen in the Bidder's premises country.
	iii. If the printing of Excise Stamps (full/ partial) must be done in Mauritius, will MRA be providing the space & all the required infrastructure for the printing?	
37	Reference is being made to Section VII - Special Conditions of Contract - GCC 10.2	The requirements as per the Bidding Document are maintained.
	The rules of procedure for arbitration proceedings pursuant to GCC Clause 10.2 shall be as follows: (a) Contract with foreign Supplier: GCC 10.2 (a)—Any dispute, controversy or claim arising out of or relating to this Contract, or breach, termination or invalidity thereof, shall be settled by arbitration in accordance with the UNCITRAL Arbitration Rules as at present in force A Humble request is being made to the MRA to kindly keep Singapore as the judicial seat of arbitration in the event of a dispute involving a foreign supplier such as "MTL"	

SN	Queries	Response
38	<b>Reference is being made to Section VII - Special Conditions of Contract -</b> <b>GCC 13.1</b> The Supplier shall notify the Purchaser a minimum of forty-eight (48) hours ahead of dispatch, the name of the carrier, the flight number, the expected time of arrival, and the airway-bill number.	
	We request the department to kindly clarify whether the supply is supposed to be all at once or in a staggered manner.	
	If it is to be in a staggered manner, kindly elaborate on the delivery installments w.r.t Quantity per installment and timeline.	
39	<b>Reference is being made to Section VII - Special Conditions of Contract - GCC 13.1</b>	Vec. MDA will handle the supply of evoice stamps
	The Supplier shall notify the Purchaser a minimum of forty-eight (48) hours ahead of dispatch, the name of the carrier, the flight number, the expected time of arrival, and the airway-bill number. Our understanding is that MRA will handle the supply of the tax stamps to the manufactories in Mauritius (and abroad). We request the department to kindly let us know whether our understanding is correct or not.	
40	Reference is being made to Section VII - Special Conditions of Contract - GCC 13.1	The supplier will deliver the stamps as specified in the
	The Supplier shall notify the Purchaser a minimum of forty-eight (48) hours ahead of dispatch, the name of the carrier, the flight number, the expected time of arrival, and the airway-bill number.	Bidding Document.
	We request the department to kindly clarify whether the supply is supposed to be done to the end manufactory or to a central location from where the MRA will handle the supply to manufactories.	
41	Reference is being made to Section VII - Special Conditions of Contract - GCC 13.1	
	The Supplier shall notify the Purchaser a minimum of forty-eight (48) hours ahead of dispatch, the name of the carrier, the flight number, the expected time	

SN	Queries	Response
	of arrival, and the airway-bill number.	
	1)Kindly share minimum order quantity per dispatch per location	
	2) Please share the complete delivery address for calculating the DDP price. Please share all delivery location details	
42	<b>Reference is being made to Section VII - Special Conditions of Contract -</b> GCC 18.4	
	Discharge of the Performance Security shall take place by the Client and returned to the Supplier not later than 30 days following end of the forty eighth months from date of order of the first consignment.	
	We respectfully request that MRA to clarify whether a foreign international bidder is eligible for interest on the performance security paid because the lock in term is 48 months.	
43	<b>General query</b> It's a humble request to MRA to kindly Specify whether can we supply the stamp LOT-wise. Requesting to kindly specify Yes/No.	Please proceed in accordance with the requirements of the Bidding Document.
44	<b>Reference is being made to Section II – Bidding Data Sheet - ITB 25.1</b> The deadline for the submission of bids is: Date: TUESDAY 14 MARCH 2023 Time: 14.00 hours (local time)	
	We would like to bring to MRA's kind notice that there is a general increase in Turnaround time (TAT) across the industry for purchase of raw materials used in production of tax stamps. Also, the time between publishing of query answers and bid submission will be very short to understand the exact requirements and produce samples. Hence, we humbly request the department to kindly extend the bid submission time by at least 45-60 days. This will ensure better quality bid submission by all	extended by three weeks as follows: Date: TUESDAY 04 April 2023 Time: 14.00 hours (Mauritian Time)
	bidders in the interest of competitiveness of the bid.	
45	<b>General query</b> We kindly request MRA to provide us more scope about the required tracking software. Kindly specify the software requires a Track and Trace system throughout the supply system. Yes/No?	Bidding Document.

SN	Queries	Response
46	Reference is being made to Section II – Bidding Data Sheet - ITB 24.1	
	Bidders shall not have the option of submitting their bids electronically. We would humbly request MRA to provide an option to submit the bid electronically as enabling this option would be convenient for all bidders, especially international bidders. This will also ensure the increase in participation and competitiveness of the bid.	
47A	Reference is being made to Section I Instructions to Bidders	
	Performance Security	
	Within twenty eight (28) days of the receipt of letter of Acceptance from the Purchaser, the successful Bidder, if required, shall furnish the Performance Security in accordance with the GCC, using for that purpose the Performance Security Form included in Section VIII Contract forms, or another Form acceptable to the Purchaser. The Purchaser shall promptly notify the name of the winning Bidder to each unsuccessful Bidder and discharge the Bid Securities of the unsuccessful bidders pursuant to ITB SubClause 22.4.	Bidding Document.
	We would request MRA to kindly specify the prospect of Issuing a performance Security.	
48B	As being an international bidder we kindly request the MRA to confirm any Government Intermediate/entity that has been authorized to execute Performance Security.	
49C	This guarantee is subject to the Uniform Rules for Demand Guarantees, ICC Publication No. 758. It is our humble request to MRA, Could you please provide information about the Uniform Rules for Demand Guarantees, ICC Publication No. 758?	
50	<b>Reference is being made to Section III Evaluation Criteria</b> Holographic strip should be over printed with at least 3 colour guilloche patterns to provide extra high security features As per our understanding is that, if multiple guilloche patterns are printed over the holographic strip, it could damage the holographic pattern and ultimately compromise the security feature that the bidder is expected to provide. So we kindly request to give relaxation on this clause by removing it. "Holographic strip should be over printed with at least 3 colour guilloche patterns to provide extra high security features"	maintained.

SN	Queries	Response
	<b>General Query</b> We kindly request MRA to clarify whether a penalty would be imposed on the supplier in the event of a delay in the supply of stamp due to unforeseen circumstances. If yes, kindly mention the penalty details.	

The closing date and time for submission of bids is Tuesday 4 April 2023 not later than 1400 hours (Mauritian Time).