



**NATIONAL TREASURY  
REPUBLIC OF SOUTH AFRICA**

Private Bag X115, Pretoria, 0001 Tel: +27 12 315 5111, Fax: +27 12 315 5234

Enquiries: J A N Breytenbach

Ref: 3/4/3/2/10

Tel: 315-5342

Fax: 326-5445

e-mail: jan.breytenbach@treasury.gov.za

**TO ALL  
ACCOUNTING OFFICERS: NATIONAL DEPARTMENTS  
HEADS: PROVINCIAL TREASURIES  
CHIEF FINANCIAL OFFICERS: PROVINCIAL DEPARTMENTS  
CHIEF EXECUTIVE OFFICERS / CHIEF FINANCIAL OFFICERS: CONSTITUTIONAL  
INSTITUTIONS / SCHEDULE 3A AND 3C PUBLIC ENTITIES**

**Supply Chain Management Office  
Practice Note Number SCM 3 of 2006**

**TAX CLEARANCE CERTIFICATES FOR PRICE QUOTATIONS AND COMPETITIVE  
BIDS**

This practice note is applicable to all national and provincial departments, constitutional institutions and public entities as defined in schedule 3A and 3C of the Public Finance Management Act (PFMA). All accounting officers of national departments and heads of provincial treasuries are required to disseminate the contents of this practice note to all chief financial officers of departments and public entities that fall under their jurisdiction.

- 1 If a department / institution is in possession of a supplier's original valid tax clearance certificate, it is not necessary to obtain a new tax clearance certificate each time a price quotation or bid is submitted from that specific supplier. This provision may be applied only if the closing date of the price quotation or bid falls within the expiry date of the tax clearance certificate that is in the department's / institution's possession. Whenever this ruling is applied, cross-reference must be made to the original tax clearance certificate for audit purposes.
- 2 This practice note supersedes paragraph 2 of practice note number SCM 1 of 2006 issued on 23 January 2006.

**C C W KRUGER**  
**DEPUTY DIRECTOR-GENERAL: SPECIALIST FUNCTIONS**  
DATE: 20/5/2006.

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