



TENDER NO: 01. 2024/2025

EXTERNAL AUDITING SERVICES

**4th Floor, North Wing Sibekelo Building 2
Mhlambanyatsi Road, Mbabane
Mbabane**

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TENDER NO. 01 OF 2024/2025 FOR EXTERNAL AUDITING SERVICES

Eswatini Tourism Authority requires a competent, registered and reputable auditing firm to tender for external auditing services, for the financial years 2024/2025, 2025/2026 and 2026/2027.

1. BACKGROUND

The Eswatini Tourism Authority (ETA) is a Public Enterprise under the Ministry of Tourism and Environmental Affairs, established through the Tourism Authority Act, 2001. The mandate of the Authority is to promote and develop tourism in the Kingdom of Eswatini.

2. INSTRUCTIONS TO TENDERERS

ETA wishes to invite reputable registered auditing firms to submit a tender for external auditing services.

Non-refundable tender fee of E 1,000.00 payable to Eswatini Tourism Authority as per below address.

Eswatini Tourism Authority
4th Floor, North Wing Sibekelo Building 2
Mhlambanyatsi Road, Mbabane
Mbabane

2.2 The submission should follow a two-envelope system as follows:

- Technical submission
- Financial submissions.

Each part should be separately sealed in an envelope and each envelope clearly marked and labelled Technical and Financial

2.3 Tender should be submitted at the Eswatini Tourism Authority' Reception by the 13th February 2025 at 14:00 hrs. The physical address to the office is as follows:

Eswatini Tourism Authority
4th Floor, North Wing Sibekelo Building 2
Mhlambanyatsi Road, Mbabane
Mbabane

2.4 Late submissions will not be accepted; telephone or fax submissions will also not be accepted. The bidder bears the responsibility of ensuring their submissions are delivered on time; ETA accepts no liability for delayed delivery of the submission however caused.

2.5 Tender will be valid for a period of sixty (60) calendar days from the closing date of accepting the Tender. Any extensions required will be communicated to the bidders in writing.

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accepted. Where a brand name has been specified, it should be noted that it is for purposes of guidance only.

2.7 Submissions should also include the following:

- A) Valid Trading license
- B) Original and Valid Tax Compliance Certificate
- C) Certificate of Incorporation
- D) Form J & C
- E) Company profile
- F) Directors I.D
- G) Police clearance certificate for ALL Directors
- H) ETA copy of receipt for tender purchase at cost of E1 000.00

2.8 ETA reserves the right to cancel, suspend or reject any tender submissions for any reason without divulging the reasons to any of the bidders. Notwithstanding anything in the foregoing, ETA is not bound to accept the lowest bid or to incur any expenses in the preparation of the tender submission.

2.9 Any substantive queries regarding this tender should be reduced to writing and submitted to the **Secretary to Tender Board on [Tel:+26824049675](tel:+26824049675), Email: AA@tourismauthority.org.sz** no less than 7 days before the tender closing date, information requested by the tenderers will not be unreasonably withheld

2.10 If for whatever reason it becomes necessary to make amendments or additions to the tender, an addendum will be issued to all the bidders.

2.11 Any entity that engages or attempts to unlawfully solicit information relating to this tender from ETA staff members will be disqualified and their submissions returned instantly.

2.12 All tender submitted and all other related information shall be treated with the strictest confidence and remains the property of ETA; none of the information shall be passed on to the third party unless otherwise required by Law.

2.13 Any material deviation and failure to comply with the stipulated terms of reference may result in the loss of marks or subsequent disqualification as relevant.

2.14 ETA may request to conduct a site inspection of the client's office and infrastructure during the assessment and adjudication process of the tender and request for a dummy presentation.

2.15 All Tenders must be provided in English language.

3. SCOPE OF PROJECT

The scope of work for the Tenderers will include but not be limited to:

- a) The audit will be carried out in accordance with International Standards on Auditing (ISA) and regulations promulgated by the Eswatini Institute of Accountants (ESIA). It will include the performance of such tests and procedures necessary to obtain sufficient appropriate audit evidence about the amounts, assertions and disclosures in the financial statements. The procedures selected

- b) The management and those charged with the governance of the authority are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS) and in compliance with the Eswatini Public Procurement Act of 2011. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.
- c) In addition to the audit report, the auditors will prepare a “Management Letter”, in which they will provide comments, observations and recommendations on the system of internal control and other relevant matters in accordance with International Standards on Auditing (ISA) and regulations promulgated by the Eswatini Institute of Accountants.

4. EXPECTED OUTPUTS

4.1. Audit Report

- a) The list of financial information audited including the period covered, statement of the responsibility of the entity’s management and the responsibility of the auditor;
- b) The scope and methodology used including the description and the nature of the audit referencing; accounting standards that have been applied and indicate the effect of any deviations from these standards if any;
- c) The audit standards that were applied
- d) The work of the Auditor performed.
- e) **The Auditors opinion disclosing** relating to International Standards on Auditing (ISA) published by the International Auditing Practices, Committee of the International Federation of Accountants, International Organization of supreme audit Institutions and whether the financial statements and supporting documents of ETA fairly present the cash receipts and expenditure in all material aspects and that the funds were used for the purposes defined by ETA, whether the financial transactions reflected in the financial statements are in accordance with International Financial Reporting Standards for Small-Medium Enterprises (IFRS for SMEs), a **summary assessment** of the efficiency of the management and internal control systems.
- f) The Auditor may expand the report to include other information and explanations not intended as a reservation.
- g) Audited financial statement for the Authority for each of the financial years.
- h) Audit reports will be provided in English language.

4.2. Management Letter

The Auditors should submit a letter to the management at the completion of the audit. The issues to be covered in the letter should include;

- a) The assessment of the efficiency of the administration, management and internal control systems of ETA.
- b) A description of any specific internal control weaknesses noted in the financial management.
- c) Recommendations to resolve/eliminate internal control weaknesses noted.
- d) Management’s comments/responses to audit findings and recommendations.

5 INDEPENDENCE, QUALIFICATIONS, KNOW LEDGE AND EXPERIENCE

- a) Auditors must be completely impartial and independent from all aspects of management or financial interests of the Authority.
- b) The Auditors should not, during the period covered by the audit nor during the undertaking of the audit, be employed by, serve as Director for, or have any financial or close business relationships with any Senior member in the management of ETA.
- c) The Auditors should disclose any relationship that might possibly compromise their independence.
- d) The auditors should have experience in applying audit standards.

e) The audit firm should employ adequate staff with appropriate professional qualifications and suitable experience in auditing accounts of public enterprises.



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- f) Curriculum Vitae (CVs) should be provided to ETA by the principal of the audit firm who would be responsible for signing the opinion, together with CVs of Managers, Supervisors and key personnel proposed as part of the audit team.
- g) Curriculum Vitae (CVs) should include details of audits carried out by the applicable staff, including ongoing assignments indicating capability and capacity to undertake the audit and experience in auditing financial statements compliant with IFRS for SMEs.
- h) Number of partners and professional staff; partner-staff ratio, ability to substitute staff at similar levels of qualifications and experience if necessary.
- i) The Audit firm's specialties that may be advantageous to the audit of the Authority (e.g., IT, enterprise risk management).
- j) Types of clients/sectors, number of large clients/client spread (not overly reliant on few clients)
- k) Any legal actions or reputational issues relating to the Audit firm or its proposed professional staff that may impact on the ability of the firm to provide services to the Authority.
- l) Feedback on performance from other clients.

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4. DELIVERABLES

The Tenderer will be expected to deliver the Financial Statements for each year from 2024/2025, 2025/2026 and 2026/2027.

5. INSTITUTIONAL ARRANGEMENTS

- a) The service provider must be a single legal entity with all other necessary expertise secured via sub-contract, or under a joint venture arrangement. ETA will enter into a single contract with a single entity for the delivery of the work set out in these tender documents.
- b) The Tenderer will report to the Acting Chief Financial Officer.
- b) ETA will provide all the documents and information necessary for the assignment.
- c) The ETA shall formally introduce the Tenderer to all stakeholders.

6. ASSIGNMENT PERIOD

The assignment will be undertaken within Three (3) months of the financial year end of the Authority.

7. EVALUATION OF BIDS

The evaluation of the submissions will be done in three parts:

- a) The compliance/preliminary assessment which carries no marks
- b) The technical evaluation stage carrying a weighting of 80%. A criterion for this evaluation is outlined in 8.
- c) Financial evaluation stage shall carry a weighting of 20 % of the entire score.

The total score will then be computed by addition of the technical and financial scores.

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8. EVALUATION CRITERIA FOR TECHNICAL PROPOSALS

Technical tenders will be evaluated on the following areas:

- a) Methodology / Approach (20%)
- b) Work plan (15%)
- c) Experience and knowledge in preparing financial statements (45%)
- d) Qualifications and relevant experience of key team members (20%)

Only entities who score a minimum of 70% will qualify for the financial evaluation.

9. EVALUATION OF FINANCIAL PROPOSALS

The lowest evaluated Financial Proposal (F_m) will be given the maximum financial score (S_f) of 100 points. The financial scores (S_f) of the other Financial Proposals will be computed as follows: $S_f = 100 \times F_m / F$, in which S_f is the financial score, F_m is the lowest price and F the price of the proposal under consideration.

Proposals will be ranked according to their combined technical (S_t) and financial (S_f) scores using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal; $T + P = 1$) indicated in the Data Sheet: $S = S_t \times T\% + S_f \times P\%$. The firm achieving the highest combined technical and financial score will be invited for negotiations.

The weights given to the Technical and Financial Proposals are:

$$T = 0.8$$

$$P = 0.2$$

10. CLOSING DATE

- a.) The closing date for submission of tenders is the 24 January 2025 at 14.00hrs Eswatini time.
- b) Submitted Sealed Tenders should be clearly marked “**Tender for External Auditing Services**” and addressed:

**Tender Committee
Eswatini Tourism Authority
P O Box A1030**

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**Swazi Plaza
Mbabane**

- c.) No proposals received after the deadline will be accepted.
- d.) No electronic submissions will be accepted. Late, incomplete, telephoned or telegraphic tenders will not be considered.

11. CONTRACT AWARD PROCEDURES

- a) The awarding of contract shall be recommended to the best evaluated tenderers, as determined by the evaluation methodology and criteria specified in the invitation document.
- b) The contract award decision shall be taken by the appropriate approvals authority.
- c) Following the contract award decision, the procuring entity shall prepare a notice indicating the name of the best evaluated tenderer, the value of the proposed contract and any evaluation scores. The notice shall be sent directly to all tenderers who submitted tenders by letter and where appropriate, by fax or email; and through SPPRA website.
- d) The Authority shall allow a period of at least ten working days to elapse from the date of dispatch of the notice before a contract is awarded.

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ANNEXURE 1.

Submission Checklist

Requirement	Available/ not available(Please tick or cross as appropriate)
A. Company Profile	
B. A Certified Copy of Current Trading License	
C. Original and Valid Tax Compliance Certificate	
D. A Certified Copy of Form J and Form C	
E. Police Clearance for All company Directors	
F. Proof of payment for E500 tender fee	
G. Directors I.D	

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FORM A

ESWATINI TOURISM AUTHORITY- COMMITMENT FORM

TENDER NO: 1 OF 2024/2025 EXTERNAL AUDITING SERVICES

I (name of tenderer in full).....
.....hereby agree to deliver all services at the same time without altering the tendered price I quoted during tender submission date.

Residential
Address.....
.....

Business
Address.....
.....

Postal
Address.....
.....

Telephone
Number.....

Email
Address.....

Name of person authorized to sign this tender:

NAME.....

SIGNATURE.....

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FORM B: BID SUBMISSION FORM

[Note to Tenderers: This Bid Submission Form should be on the letterhead of the Company and should be signed by a person with the proper authority to sign documents that are binding on the entity. It should be included by the tenderer with the submitted tender.]

[Location]

[Date]

Procurement Reference No: [Insert Tender number]

To: [Name and address of Procuring Entity]

Dear Sirs:

We, the undersigned, declare that:

- (a) We offer to provide the service for [insert a brief description of the tender] in conformity with your invitation to tender;
- (b) The schedule of prices of our proposal is attached.
- (c) Our tender shall be valid for a period of [specify the number of calendar days] days from the date fixed for the tender submission deadline in accordance with the Tender and it shall remain binding upon us, subject to any modifications resulting from negotiations, and may be accepted at any time before the expiration of that period;
- (d) We understand that you are not bound to accept any proposal that you receive;

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

Name: [insert complete name of person signing the proposal]

In the capacity of [insert legal capacity of person signing the proposal]

Signed: [signature of person whose name and capacity are shown above]

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

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FORM C: DECLARATION OF ELIGIBILITY

[The Tenderer must provide a signed declaration on its company letterhead in the following format. If the Tender is being presented by a joint venture or consortium all members must each sign their own declaration.]

**To: The Chief Executive Officer
Eswatini Tourism Authority
P.O. Box A1030
Swazi Plaza
Mbabane**

Dear Sirs,

RE: TENDER NO: 1 OF 2024/2025 EXTERNAL AUDITING SERVICES

We hereby declare that:

- a) I/We, including any joint venture partners or consortium partners, are a legal entity and have the legal capacity to enter into the contract.
- b) I/We are not insolvent, in receivership, bankrupt or being wound up, our affairs are not being administered by a court or a judicial officer, our business activities have not been suspended, and we are not the subject of legal proceedings for any of the foregoing.
- c) I/We have fulfilled our obligations to pay taxes and social security contributions.
- d) I/We have not, and our directors or officers have not, been convicted of any criminal offence related to our/their professional conduct or the making of false statements or misrepresentations as to their qualifications to enter into a contract within a period of five years preceding the commencement of the procurement proceedings.
- e) I/We do not have a conflict of interest in relation to the procurement requirement.
- f) I/We do not have any of its directors or officers, have not been convicted of any criminal offence relating to professional conduct or the making of false statements or misrepresentations as to its qualifications to enter into a procurement contract within a period of five years preceding the commencement of procurement proceedings.
- g) I/We are not subject to suspension in accordance with section 55, and none of its directors or officers have been involved in a tenderer or supplier currently subject to suspension.

Signed

Authorized Representative

Date

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CONTRACT TERMS AND CONDITIONS

1. DEFINITIONS

1.1 In this Contract, the following terms shall be interpreted as indicated:

- a) “The Contract” means the agreement entered into between the Procuring Entity and the Tenderer, as signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.
- b) “Services” means the work to be performed by the Auditing firm pursuant to this Contract.
- c) “The Contract Price” means the price payable to the Tenderer under the Contract for the full and proper performance of its contractual obligations.
- d) “Local Currency” means Lilangeni (SZL).
- e) “The Procuring Entity” means the Eswatini Tourism Authority, an organization requesting the service.
- f) “Audit Firm” means any private or public entity that will provide the Services to the Authority under the Contract.
- g) “Effective Date” means the date on which this Contract comes into force and effect

2. APPLICATION

2.1 These Contract Terms and Conditions shall apply to the extent that they are not superseded by provisions of other parts of the Contract.

3. STANDARDS

The Audit firm shall perform the Services and carry out their obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods. The Audit firm shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the Authority, and shall at all times support and safeguard the Authority’s legitimate interests in any dealings with Sub consultancies or third Parties

4. USE OF CONTRACT DOCUMENTS AND INFORMATION

4.1 The Audit Firm shall not, without the Procuring Entity’s prior written consent, disclose the Contract, or any provision thereof, or any specification, plan, drawing, pattern, sample, or

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information furnished by or on behalf of the Procuring Entity in connection therewith, to any person other than a person employed by the Audit firm, in the performance of the Contract. Disclosure to any such employed person shall be made in confidence and shall extend only so as may be necessary for purposes of such performance.

4.2 The Audit firm shall not, without the Procuring Entity's prior written consent, make use of any document or information enumerated in Clause 4.1 except for purposes of performing the Contract.

4.3 Any document, other than the Contract itself, enumerated in Clause 4.1 shall remain the property of the Procuring Entity and shall be returned (in all copies) to the Procuring Entity on completion of the Audit firm's performance under the Contract if so required by the Procuring Entity.

5. PATENT RIGHTS

5.1 The Audit firm shall indemnify and hold harmless the Procuring Entity against all third-party claims of infringement of patent, trademark, industrial design, or intellectual property rights arising from use of the Service or any part thereof.

7. DELIVERY AND DOCUMENTS

7.1 Delivery of the Service shall be made by the Audit Firm in accordance with the terms specified in the Schedule of Requirements. The details of service and/or other documents to be furnished by the Audit Firm shall be specified in the Contract.

7.2 For purposes of the Tender, the trade terms used to describe the obligations of the parties shall have the meanings assigned to them by the current edition of Incoterms published by the International Chamber of Commerce, Paris.

11. PAYMENT

11.1 The method and conditions of payment to be made to the Service provider under this Contract shall be specified in the Contract document.

11.2 The Audit firm request(s) for payment shall be made to the Procuring Entity in writing, accompanied by an invoice describing, as appropriate, the hours worked and Services performed, and upon fulfilment of other obligations stipulated in the Contract.

11.3 Payment shall be made promptly by the Procuring Entity, but in no case later than thirty (30) days after submission of an invoice or claim by the Audit firm unless otherwise stated in the Contract.

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12. PRICES

12.1 Prices charged by the Audit firm for hours worked and Services performed under the Contract shall not vary from the prices quoted by the firm in its tender.

13. CHANGE SERVICE

13.1 The Procuring may at any time, by a written order given to the, make changes within the general scope of the Contract in any one or more of the following:

- a) Drafts financial statements and recommendation to strengthening internal controls,
- b) Recommendation to improve accounting records; and/or
- c) The Services to be provided by the Audit firm.

13.2 If any such change causes an increase or decrease in the cost of, or the time required for, the Audit firm performance of any provisions under the Contract. An equitable adjustment shall be made in the Contract price or delivery schedule, or both, and the Contract shall accordingly be amended. Any claims by the Audit firm for adjustment under this clause must be asserted within thirty (30) days from the date of the Audit firm's receipt of the Procuring entity's change order.

14. CONTRACT AMENDMENTS

14.1 Subject to Clause 13, no variation in or modification of the terms of the contract shall be made except by written amendment signed by the parties.

15. ASSIGNMENT

15.1 The Audit firm may not assign, in whole or in part, its obligation to perform under this Contract except with the Procuring Entity's prior written consent.

16. SUBCONTRACTS

16.1 The Audit firm may not enter into any subcontract for performance hereunder unless the Procuring Entity shall have previously consented in writing to such consent or in the Contract, relieve the firm from any liability or obligation under the Contract.

17. DELAYS IN THE AUDIT FIRM'S PERFORMANCE

17.1 Delivery of the service and performance of services shall be made by the Audit firm in accordance with the time schedule prescribed by the Procuring Entity.

17.2 If at any time during performance of the contract, the firm or its subcontractor(s) should encounter conditions impeding timely delivery of the Services and Performance of Services, the firm shall promptly notify the Procuring Entity in writing of the fact of the delay, its likely

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duration and its cause(s). As soon as practicable after receipt of Audit firm' notice, the Procuring Entity shall evaluate the situation and may at its discretion extend the firm's time of performance, with or without liquidated damages, in which case the extension shall be ratified by the parties by amendment of the contract.

17.3 Except as provided under Clause 24, a delay by the Audit Firm in the Performance of its delivery obligations shall render the firm liable to the imposition of liquidated damages pursuant to Clause 18, unless an extension of time is agreed upon pursuant to Clause 17.2 without the application of liquidated damages.

18. LIQUIDATED DAMAGES

18.1 Subject to Clause 17, if the Audit firm fails to deliver the service within the period(s) specified in the contract, the Procuring Entity shall, without prejudice to its other remedies under the Contract, deduct from the contract price, as liquidated damages, a sum equivalent to the 20% (percent) of the delivery price of the delayed services or unperformed services for each week or part thereof of delay until actual delivery or performance, up to a maximum deduction of 60% (percent). Once the maximum is reached, the Procuring Entity may consider termination of Contract.

19. TERMINATION FOR DEFAULT

19.1 The Procuring entity without prejudice to any other remedy for breach of Contract, by written notice of default sent to the Audit firm, may terminate this contract in whole or in part:

- a) If the Audit firm fails to deliver the service within the period specified in the contract, or within any extension thereof granted by the procuring entity pursuant to Clause 17; or
- b) If the Audit firm fails to perform any other obligation(s) under the contract.

19.2 In the event the Procuring entity terminates the contract in whole or in part, pursuant to clause 18.1, the Procuring Entity may procure, upon such terms and in manner as it deems appropriate, goods or services similar to those undelivered, and the firm shall be liable to the procuring Entity for any excess cost for such similar goods or services. However, the supplier shall continue performance of the contract to the extent not terminated.

20. FORCE MAJEURE

20.1 Notwithstanding the provision of Clause 17, 18 and 19, the supplier shall not be liable for liquidated damages or termination for default if and to the extent that it's delay in performance or other failure to perfume its obligation under the contract is the result of Force Majeure.

20.2 For purposes of this Clause, "Force Majeure" means an event beyond the control of the supplier and not involving the supplier's fault or negligence and not foreseeable. Such events

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may include but are not restricted to, acts of Procuring Entity in its sovereign capacity, wars or revolutions, fires, floods, epidemics, quarantine restrictions, and freight embargoes.

20.3 If a Force Majeure situation arises, the Audit firm shall promptly notify the Procuring Entity in writing of such condition and the cause thereof. Unless otherwise directed by the Procuring Entity in writing, the Audit firm shall continue to perform its obligation under the contract as far as is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the force majeure event.

21. TERMINATION FOR INSOLVENCY

21.1 The Procuring Entity may at any time terminate the Contract by giving written notice to the Audit firm if the Audit firm becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the Audit firm, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to the Procuring Entity.

22. RESOLUTION OF DISPUTES

22.1 The Procuring entity and the Audit firm shall make every effort to resolve amicably by direct informal negotiation any disagreement, disputes, or claim arising out of or in connection with the contract or the breach, termination, or validity thereof.

22.2 If, after thirty (30) days from the commencement of such informal negotiations, the Procuring Entity and the Consultancy have failed to negotiate such an amicable settlement, any dispute, controversy, or claim arising out of or in connection with this contract, or the breach, termination, or validity thereof, either party may require that the dispute be referred for resolution by final and binding arbitration.

22.3 The arbitrator shall determine the matters in dispute in accordance with the laws in effect in Swaziland.

22.4 All notices to be given in connection with the arbitration shall be in writing and shall be effective upon receipt.

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23. APPLICABLE LAW

23.1 The contract shall be interpreted in accordance with the laws and regulations in effect in the Kingdom of Eswatini

24. NOTICES

24.1 Any notice given by one party to the other pursuant to this contract shall be sent to the other party in writing by personal delivery, mail, or e-mail of facsimile and, if by email or facsimile, confirmed in writing to the other party's address specified in the special conditions of contract. Each party may change such address by notice to the other party.

24.2 A notice shall be effective when delivered or on the notice's effective date, whichever is later.

25. TAXES AND DUTIES

25.1 The Audit firm shall be entirely responsible for all taxes, stamp duties, license fees, and other such levies incurred or imposed until delivery of the contracted Service to the procuring Entity.

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