- Tenderers who have won more lots than the number they have stated as being sought will then be identified. Lots will be allocated to these tenderers in the order of the preferences they have stated, if applicable, up to the number of lots sought. Where equal preferences have been stated in respect of lots at the threshold of the number of lots sought, the lot(s) to be allocated will be determined by random selection.
- d Remaining lots will be allocated by an iterative process to the next highest tenderer where that tenderer either has not won the number of lots sought, or having already gained the number of lots sought, would gain a higher preference for one or more lots. In the latter case, the bid(s) displaced become available for reallocation. This process will be repeated until every lot has either been allocated or identified as not wanted. Where there are two or more equal next highest bids, or equal preferences, the winner or lot(s) to be allocated will be determined by random selection.
- 39 Failure to make the required payment in settlement will invalidate the relevant bid(s) made by the tenderer concerned. Such bids will be re-allocated as described above, but with the exception that at this stage orders of preference will be disregarded.
- 40 For the purposes of determining equal bids and/or preferences, as outlined above, the Ministry will make use of a computer-based random number generator.

## GOODS AND SERVICES TAX ("GST")

The Department of Inland Revenue has advised the Ministry of Commerce that GST is not payable in respect of the deposits and interest share of unsuccessful tenderers. However, liability for GST does arise in the case of successful tenderers. Accordingly, for the purposes of determining the results of this tender, all bids will be considered to exclude GST. GST will be recovered from successful tenderers at the time that they are invoiced for payments in settlement. GST will be additional to the amount otherwise payable by the successful tenderer.