Government of Pakistan
Ministry of Maritime Affairs
Port Qasim Authority

Request for Proposal (RFP)

For

HIRING FOR THE SERVICES OF TAX CONSULTANCY FIRM

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1. BACKGROUND

Port Qasim Authority was established through an Act of parliament on June 29, 1973. PQA is the 2nd deep sea industrial-cum-commercial port operating under landlord concept.

The Port is situated in Indus delta region at a distance of 28 nautical miles south-east of Karachi. PQA is the most eco-friendly port and is geographically located on the trade route of Arabian Gulf. The port currently caters for more than 52% of seaborne trade requirements of the country.

2. INVITATION FOR PROPOSAL

2.1 Port Qasim Authority (PQA) invites Technical and Financial proposals uploaded on e-PADS as well as physically, from the reputed Chartered Accountant Firms for tax consultancy services on retainer-ship basis. Chartered Accountant firms registered with Income Tax and Sales Tax departments and on Active Taxpayer List (ATL) of Federal Board of Revenue (FBR), and having experience of handling tax matters of Govt. / Semi Govt. / Autonomous Bodies and Corporations are invited to participate in the tender.

3. INSTRUCTIONS TO APPLICANTS

Submission and Opening of Proposals:

3.1 Hard copy of Pay Order in respect of bid security amount must be delivered to the office of Director General (Finance), Port Qasim Authority as prescribed in bidding documents on or before September, 18th 2026, latest by 1200 hours through the representative of the bidder firms. If the day of submission / opening of the bids is declared as a holiday, the bids will be opened on the next working day at the same time. The Authority will use the “Quality and Cost Based Selection method” under the “single stage two envelope method” by employing rule 36(b) of PPR-2004 for selection of the consultancy firm, with 70% weightage assigned to technical evaluation and 30% to financial bid, under the Procurement Rules. Technical proposals will be publicly opened at 12:30 hours on the same day in the conference room of PQA, Bin Qasim, Karachi, Pakistan. Proposals received after the due time will not be accepted and returned to the bidders unopened. For opening of financial proposals, the date, time and venue will be communicated separately.

3.2 The proposals are to be prepared in English. The applicants must provide complete information along with supporting documents. Any lapse to provide essential information shall render the applicant non-responsive.

4. Queries and clarification of Bid:

4.1 Queries of the applicants seeking clarification must be received in writing or through e-mail to PQA within 10 days of publication of advertisement.

Contact details for all correspondence in relation to this proposal are as follows:

Director (Accounts) PQA
Email: dir.accounts@pqa.gov.pk
Tel: 99272111-30
Ext: 4622

4.2 Applicants are also required to state in their proposals the name, title, phone numbers, fax numbers and e-mail of their authorized representative through whom all communications shall be directed until the process has been completed or terminated.

4.3 PQA may reject any / all proposals at any time prior to the acceptance of a proposal.

Disclaimer:

4.4 The RFP for appointment of tax consultancy firm contains brief information about the services required and provides the applicants with information to assist in the formulation of their proposals.

4.5 While all efforts have been made to ensure the accuracy of information contained in this document, it may not contain all the information required by the applicants. The applicants should conduct their own independent assessment, investigations and analysis and may prepare their proposals in the light of relevant experience and best practices. PQA or any of its employees or advisors/consultants shall incur no liability under any law, statute, rules or regulations as to the accuracy or completeness of this document.

4.6 PQA reserves the right to change any or all conditions / information set in this tender by way of amendment, revision, deletion, updating or annulment through issuance of appropriate corrigendum as PQA may deem fit in accordance with Procurement Rules.

4.7 PQA shall not be responsible for any costs or expenses incurred by interested firms in connection with the preparations or delivery of the proposals.

Appendix-A

5. TERMS OF REFERENCE

The duration of the contract is for a period of **<u>Three (03) years</u>**. The Authority reserves the right to review the contract at the end of the term and may choose to extend it for a further period of **two (02)** years on same terms and conditions. If the Authority chooses to cancel the contract during the term of the contract, a notice period of **one (01)** month will apply.

The tax consultancy firm will assist the Authority in tax planning and ensuring compliance under the relevant tax laws. The scope of work includes the below mentioned services. If any additional service is regarded as imperative by the tax consultancy firm, the same shall be offered and clearly defined.

SCOPE OF SERVICES

Obtaining Income Tax, Federal Sales Tax, Federal Excise Duty and Sind Sales Tax on services on retainer ship basis in the areas of periodical statutory compliances, tax assessments, monitoring, audits, Appeals, Alternative Dispute Resolution, refunds, compensations, advisory work and any other matters related to taxation. Accordingly, the scope of services in this regard can be envisaged as under;

5.1 <u>Periodical statutory compliances</u>

According to the provisions of the Income Tax Ordinance, 2001 and the Income Tax Rules, 2002, the Sales Tax Act, 1990, the Federal Excise Act, 2005 and the Sindh Sales Tax on Services Act, 2011, various statements/returns are required to be filed periodically. The services in this regard will cover;

- Assisting in Tax optimization.
- Advising PQA about the time schedule for filing of all periodical statements/returns.
- Preparation of all periodical statements/returns; gathering and compilation of all related source data from various PQA departments.
- The Firm's personnel will collect all necessary information from the relevant PQA departments, prepare the draft returns, and submit the drafts along with all supporting documents and required attachments to the respective PQA Directors for review and approval prior to filing.
- Advising / reviewing the basis of advance tax payment and filing of statement.
- Intimation of changes in tax laws with special significance to PQA, Ports & Shipping Business and its employees. Where additional information is required with reference to any law, PQA may intimate the firm accordingly.
- Advising/Tax management of the employees of the PQA.
- If required apply for extension of time for filing of annual tax return.

5.2 Tax Optimization

- Advise PQA on Tax optimization or other relevant Tax matters providing day to day advisory in respect of Income Tax & Sales Tax, FED and SRB issues.
- Advisory related to withholding Taxes obligation(s) and any interpretation of laws on certain transactions as requested by PQA.

5.3 Tax Returns, Assessments, Monitoring and Audits

- Gathering relevant information from PQA for preparation of all returns, assessments, monitoring of withholding taxes deduction or payments to the concerned authorities, rectifications and audit proceedings.
- The Firm shall allocate three (3) dedicated, full-time personnel to provide comprehensive tax compliance and advisory services to the Port Qasim Authority (PQA) on a continuous and exclusive basis. Such personnel shall act as the Firm's e-intermediary with the Federal Board of Revenue (FBR) and shall perform all necessary formalities, including electronic filing, revisions, amendments, and rectifications of returns as and when required or deemed appropriate in accordance with applicable laws and regulations. The scope of services shall include, but not be limited to, the following:
    - Filing of monthly sales tax returns with the FBR, including the preparation, review, and submission of all relevant sales tax annexures and supporting schedules, based on the data, records, and documentation gathered from the different Departments of PQA.
    - Preparation of a monthly reconciliation statement between the output tax reflected in PQA's ledgers and other system-generated reports with the corresponding filed sales tax returns, and submission of the duly reconciled statement to the relevant Director on monthly basis.
    - Preparation and maintenance of a detailed transaction-wise break-up of the closing balance of the sales tax payable ledger (including sales tax withheld by PQA), and ensuring that such records are kept current, accurate, and readily available at all times for inspection or reference by any PQA staff or officer as and when required.
    - Preparation and maintenance of a party-wise list of all transactions on which input tax has been deducted/adjusted, reconciliation of the same with the input tax ledgers and the filed sales tax returns, and provision of a formal report to the respective Director highlighting any input tax that has not yet been claimed or submitted by the concerned parties/vendors to the FBR. In addition, the Firm's Staff shall maintain a complete transaction-wise break-up of the input tax balances appearing in the input tax ledgers at all times, and maintain records of all sales tax invoices.
    - Preparation and timely submission of all withholding tax returns (on quarterly and/or annual basis, as applicable) with the FBR. For this purpose, the full-time deputed personnel shall maintain complete party-wise transaction records on a daily basis, reconcile the same with the relevant ledgers and compile the related invoices, CPRs, exemption certificates etc. on an ongoing basis, file the applicable returns, and prepare and submit monthly withholding tax reports to the management of PQA on monthly basis.
- Discuss and get approval from relevant Directors of PQA before all the above returns filed/uploaded on due date.
- Responding to all types of notices, based on the information and documentation obtained from the PQA Departments, relating to Income Tax, Sales Tax, FED, Sindh Sales Tax on Services and attending hearings and submitting replies under the Income Tax Ordinance 2001, the Sales Tax Act, 1990, the Federal Excise Act, 2005 and the Sindh Sales Tax on Services Act, 2011.
- Appearing and arguing before the assessing officers of Income Tax, Sales Tax, FED and Sales Tax on Services to explain any matter that he may raise in relation to the assessments, audit and

monitoring of withholding tax deduction or payments to the concerned authorities, rectifications, audit proceedings and any other proceedings.

- Appearing and arguing before the higher executive authority i.e. Additional Commissioner/Commissioner/Chief Commissioner Inland Revenue, Sales Tax, FED and Sindh Sales Tax on Services, if necessary, in relation to the assessments, monitoring of withholding tax deduction or payments to the concerned authorities, rectifications and audit proceedings.
- Obtaining tax assessment, monitoring, rectification, audit, refund and compensation orders from the tax authorities.
- Advising PQA about the outcome of the assessments, monitoring, rectifications, audits, refunds and compensations and advising PQA about the future course of action.
- Seeking rectifications, if desired in the amended assessments.
- Assists in the preparation of the supporting schedules/statements.
- Review and examine the show cause notices issued by above mentioned Tax Authorities and advise accordingly.

5.4 Appellate / ADRC proceedings

- Preparation of relevant appeal papers including grounds of appeal for appeal before Commissioner (Appeals)/ADRC, Inland Revenue Appellate Tribunal, in respect of Income Tax, Sales Tax, FED and Sind Sales Tax on Services. The services in this regard will cover;
- Filing of appeal papers with relevant authority.
- Preparing arguments along with relevant case laws in support of arguments.
- Appearing before appellate authority / ADRC for hearing.
- Follow-up for orders.
- Defending PQA in the appeals filed by all the Tax Departments before forums where the tax firm is authorized to appear, including the Commissioner (Appeals) and Appellate Tribunal Inland Revenue. For appeals before judicial forums such as the High Court, Supreme Court or Federal Constitutional Court of Pakistan, the tax firm shall assist PQA's legal counsel through assistance and provision of necessary papers and supporting documentation.

5.5 Refunds

- Claiming refund of Income Tax, Sales Tax, FED, Sales Tax on Services if become due. The services in this regard will cover;
    - Filing of refund applications and perusing same on best effort basis.
    - Obtaining refund orders.
    - Lodging claims for compensation on delayed refunds if deemed necessary.

5.6 Updating on new developments

Updating PQA's officials on latest changes in the law with respect to withholding tax responsibilities, advance tax payments and Income Tax/Sales Tax/FED/Sales Tax on Services returns filings as part of the firm's routine advisory practice. Where further input is required, PQA may request the firm accordingly.

5.7 Other non-routine services

- Advisory services or other filing services with respect to direct and indirect taxes which are Income Tax, Sales Tax, Federal Excise Duty and Sales Tax on Services Laws not covered above and as specifically requested by PQA.
- Advise on routine tax Compliances (withholding Tax on various agreements, contracts, transactions) etc. Including generation of payment challans and other documents under Income Tax Ordinance and Sales Tax (Federal & Provincial).
- Taxation Advisory with respect to various procurement / disposals and different nature of contract being executed based on the information and documentation made available by PQA.
- Other services, not covered above, including but not limited to advices sought on Income Tax, Sales Tax, FED, and Sind Sales Tax on Services etc.
- Assisting PQA in filing of complaint before Federal/Provincial Tax Ombudsman and representation before Alternate Dispute Resolution Committee.
- Assistance and provision of necessary papers and documents to PQA advocate in appeals before High Court & Supreme Court cases.
- Representation before Federal Board of Revenue, Federal Ombudsman, Provincial Ombudsman and appeals before the President of Pakistan.
- Assisting in taxation involved in respect of payments to non-residents.
- Any other re-occurring taxation requirement not covered above.

5.8 Exemption Certificates

Obtaining exemption certificates or nil withholding certificates for PQA from the concerned tax authorities when it is required and appearing before the concerned tax authorities for submission of applications, proceedings and finally obtaining the exemption certificates.

6. TECHNICAL EVALUATION

A.	Establishment / Registration of Firm	Total marks	Marks distribution	Marks
	Years of establishment	20	Up to 30 Years	3
			31–40 years	5
			41–60 years	10
			61–70 years	15
			More than 70 years	20
B.	**Number of partners in Karachi Office**			
	No. of partners in Karachi office	20	1–8 partners	5
			9–16 partners	10
			17-24 and above partner	15
			25 or more partners	20
C.	**Number of Qualified Staff in Karachi Office**			
	Number of qualified professional staff in Karachi Office [Qualification: CA, ACCA, ACMA, CIA, CFA]	10	Up to 30 staff	2
			31–60 staff	4
			61–100 staff	6
			101–150 staff	8
			More than 150 staff	10
D.	**Experience of Govt./Semi Govt. Organization**			
	Experience of providing tax advisory/consultancy services to Govt. / Semi Govt. organizations in last 5 years	15	3–5 entities	5
			6–10 entities	10
			More than 10 entities	15
E.	**Financial strength**			
	Average Gross Revenue for the last 3 financial years – (3 years financial statements must be provided)	20	Less than Rs. 1 billion	3
			Rs. 1billion to Rs. 3 billion	5
			Over Rs. 3 billion to Rs. 7 billion	10
			Over Rs. 7 billion to Rs. 9 billion	15
			More than Rs. 9 billion	20
F.	**Affiliation**			
	International affiliation / membership	10	Affiliation with a globally recognized	

			international professional services / accountancy network or foreign firm, evidenced by a current affiliation certificate, and undertaken to be maintained intact for the entire tenure of the engagement contract No Yes	 0 10
G.	**Formal presentation** to be delivered to the concerned Committee covering: (i) detailed understanding of PQA's tax obligations under all applicable laws; (ii) step-by-step execution plan including a tax compliance calendar and responsibility matrix; (iii) proposed team structure with partner-level oversight and key personnel CVs; (iv) risk identification and proposed mitigation measures; (v) KPI and SLA framework for service delivery; (vi) 90-day onboarding and transition roadmap; (vii) the firm's approach to past engagements with Govt.-owned entities and relevant experience thereof; and (viii) adequacy of tools, digital platforms and technology infrastructure used by the firm for managing large-scale tax compliance assignments, including integrated client management systems, automated file maintenance and records management capabilities, and any global knowledge platforms or methodology guides utilised. The Steering Committee shall award marks based on the overall quality, depth, demonstrated experience and practical applicability of the presentation to PQA's specific requirements.	30	Inadequate — fails to address key areas Developing — partial coverage of required areas Satisfactory — adequate methodology and standard approach demonstrated Good — strong methodology, relevant Govt. entity experience evidenced, minor gaps only Excellent — comprehensive strategy, detailed execution plan, strong Govt. entity track record, full KPI framework, and robust technology	0–5 6–10 11–17 18–25 26–30

			infrastructure demonstrated	

NOTE: Financial bids shall only be opened for technically qualified firms. In order to pass technical criteria, a firm must obtain:

(i) at least 50% of the maximum marks in each of Category's A to D individually; and
(ii) at least 55% of the total raw marks in aggregate.

Category E (Financial Strength), Category F (Affiliation) and Category G (Presentation) are not subject to the per-category minimum threshold. Technically disqualified firms' financial proposals shall be returned unopened.

Among technically qualified firms, final selection shall be made on the basis of combined evaluation, with 70% weightage assigned to the normalized technical score and 30% to the financial bid.

- The normalized technical score shall be calculated as: (Raw marks obtained ÷ 125) × 100.
- The financial score shall be calculated as: (Lowest qualified bid ÷ Firm's bid) × 30.

6.1 EXAMPLE OF BID EVALUATION

Say five tax consultancy firms participate in the bidding process. After evaluation of their technical bids, the financial bids of four firms are opened while the fifth is returned as technically disqualified (failing to meet the minimum qualification threshold). The raw marks obtained out of 125 and financial bids of the qualifying firms are tabulated below

S.No	Name of Firm	Raw Marks Obtained (out of 125)	Normalized Technical Score (÷125×100)	Financial Bid
1	A	109	**87.20**	Rs. 200,000
2	B	102	**81.60**	Rs. 150,000
3	C	61	—	Not opened (disqualified)*
4	D	98	**78.40**	Rs. 120,000
5	E	92	**73.60**	Rs. 100,000

Assigning weightage 30% to financial bid and 70% to technical bid, following picture arrived.

S.No	Name of Firm	Technical Score after 70% weight	Financial Score after 30% weight	Total Marks
1	A	87.20 × 70% = **61.04**	100,000/200,000 × 30 = **15**	**76.04**
2	B	81.60 × 70% = **57.12**	100,000/150,000 × 30 = **20**	**77.12**
4	D	78.40 × 70% = **54.88**	100,000/120,000 × 30 = **25**	**79.88**
5	E	73.60 × 70% = **51.52**	100,000/100,000 × 30 = **30**	**81.52**

In this way Firm "E" will be the most advantageous bidder with a combined score of81.52%.

Note: If a bidder fails to submit the proposal through e-PADS, it will result in disqualification for both technical and financial and the proposal will not be accepted.

7. DOCUMENTS REQUIRED

1- Income Tax and Sales Tax / Sindh Sales Tax Registration Certificates of firm;
2- Copy of incorporation / registration certificate
3- Copy of financial statements of the firm for the latest 03 years.
4- Complete profile of firm containing
   a. History of firm;
   b. List of partners in Karachi Office with their name, qualification etc; indicating the partners dealing with Tax matters;
   c. List of existing clients obtaining tax services, mentioning against each client the year since tax services are being provided and the scope of tax service;
   d. List of Existing Govt. / Semi Govt. organizations obtaining tax services, mentioning against each client the year since tax services are being provided and the scope of tax service;
   e. List of Govt. / Semi Govt. organizations that have obtained tax services during last five years.
   f. List of Qualified Staff with name, qualification and designation in firm.
   g. Current affiliation certificate from the international professional network / foreign firm, clearly stating the name of the affiliated international network and the date of commencement of affiliation (required for scoring under Category F).The bidder shall further confirm, by way of a written undertaking on its letterhead, that such affiliation is, and shall remain, valid and intact for the entire tenure of the engagement contract awarded under this RFP. Any lapse, withdrawal, suspension or termination of such affiliation during the tenure of the engagement contract shall be promptly notified by the consultancy firm to PQA in writing within fourteen (14) days of such event, and will have to demonstrate that this matter was not in bidder's knowledge at the time of submission of the bid. h. Technology capability statement describing the firm's digital platforms, integrated client management systems, automated file maintenance infrastructure, and any global knowledge or methodology tools used in client engagements (required for evaluation under Category G, clause (viii)).

All above documents and each page of profile of firm must be signed by lead partner of the firm indicating his name along with seal / stamp of firm.

Advertisement is available on Port Qasim Authority website (www.pqa.gov.pk) and PPRA website (http://www.ppra.gov.pk/).

8. PERFORMANCE BANK GUARANTEE

- The Firm shall, within 15 (fifteen) days from the date of signing of the Agreement (or before commencement of services, whichever is earlier), furnish an unconditional and irrevocable Bank Guarantee issued by a scheduled commercial bank having AA long term rating from its branch located in Karachi and acceptable to PQA for an amount equal to 10% (ten percent) of the annual contract value (excluding taxes) equivalent to 3.33% (three point three three percent) of the total contract value for 03 (three) years (excluding taxes) as performance security.

- The Bank Guarantee shall be valid for the entire duration of the Contract plus an additional 30 (thirty) days beyond the expiry or termination of the Contract to cover any defects, claims, or liabilities that may arise.

- The Bank Guarantee shall be in the format acceptable to PQA and shall be encashable at sight upon first demand by PQA without any protest or demur from the Firm or the issuing bank.

- In case of extension of the Contract period for any reason, the Tax Firm shall extend the validity of the Bank Guarantee accordingly, at least 30 days before its expiry.

- PQA shall have the right to invoke the Bank Guarantee in full or in part in the event of any breach, failure, or default by the Firm in performing its obligations under this Agreement.

9. Financial Form

The Total Consultancy fee proposed by firm, is Rs.___________ (Rupees_____ ___________________________________) for total period of 36 months, which is an all-inclusive lump-sum amount including all applicable indirect taxes (including Sindh Sales Tax on Services) payable in Pakistan and is inclusive of out-of-pocket expenses ("OPE") (including, without limitation, travel, boarding, lodging, subsistence, communication, printing, photocopying and courier costs, but excluding the commutation and food costs of personnel dedicated for PQA at site)..

Note:-

- Please include all the taxes, duties, fees, out-of-pocket expenses and other impositions as may be levied under the Applicable Law within the quoted lump-sum fee. The fee may be increased only by the amount of taxes and duties imposed (or any increase in the rate of existing taxes and duties) subsequent to the submission of the bid.

10. Award of Contract

The contract shall be awarded to the successful Bidder after approval by the Competent Authority.

Annexure-A

10. Application for Appointment as Tax Consultancy Firm

(Letter head paper of the Applicant including full
Postal address telephone no. and fax no.)

Date: ___________________
To:
Director General (Finance)
Port Qasim Authority
Bin Qasim
Karachi.

Dear Sir,

1. Being duly authorized to represent and act on behalf of __________________ (hereinafter referred to as "the Applicant") and having reviewed and fully understood all of the information provided in this RFP for appointment of tax consultancy firms, the undersigned hereby expresses its interest in and applies to be appointed by your organization for providing tax consultancy to PQA.

2. Attached to this proposal/bid are copies of original documents specifying:
   a. Profile of the Firm
   b. Name, title, phone numbers, fax number and email of authorized representative.
   c. Registration certificate of Institute of Chartered Accountants of Pakistan (ICAP)
   d. Karachi Tax Bar's membership certificate of the tax partners(s).
   e. Valid NTN & PNTN number.
   f. Partnership registration certificate with registrar of firms.
   g. Annual financial statements of the firm for the last three financial years.
   h. CV's of partners.

3. The undersigned declares that the statements made and the information provided in the proposal is complete, true and correct in all aspects.

Signed:
Name:
For and on behalf of
(Firms name)

11. FORM OF CONTRACT AGREEMENT

[Notes:

1. Use this Form of Contract when the Tax Consultancy Firm performs Services as Sole Tax Consultancy Firm.
2. In case the tax Consultancy Firm performs Services as a Member of the joint venture, use the Form included at the end.
3. All notes should be deleted in the final text.]

This CONTRACT (hereinafter called the "Contract") is made on the __ day of __ month) of ___ (year), between, Port Qasim Authority ______________________________

(Hereinafter to as the "AUTHORITY" which expression shall include the successors, legal representatives and permitted assigns) on the one part and

____

(hereinafter referred to as the "Tax Consultancy Firm" which expression shall include the successors, legal representatives and permitted assigns) on the other part.

WHEREAS

(a) the AUTHORITY desires to engage the tax Consultancy firm to provide consultancy services as defined in the General Conditions of Contract attached to this Contract (hereinafter called the "Services"); and
(b) the tax Consultancy firm, having represented to the Client that they have the required professional skills, and personnel and technical resources, have agreed to provide the Services on the terms and conditions set forth in this Contract;

NOW THEREFORE the Parties hereby agree as follows:

1. The following documents attached hereto shall be deemed to form an integral part of this Contract: (a) The General Conditions of Contract; (b) The Special Conditions of Contract;

(a) The following Appendices:

[Note: If any of these Appendices are not used, the words "Not Used" should be inserted below/next to the title of the Appendix and on the sheet attached hereto carrying the title of that Appendix.]

Appendix A: Description of the Services/TOR

Appendix B: Reporting Requirements/Documents

Appendix C: Key Personnel and Sub Consultants

2. The mutual rights and obligations of the PQA and the Tax Consultancy firm shall be as set forth in the Contract, in particular:

a) The Tax Consultancy firm shall carry out the Services in accordance with the provisions of the Contract; and

b) The PQA shall make payments to the Tax Consultancy firm in accordance with the provisions of the Contract.

IN WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed in their respective names in two identical counterparts, each of which shall be deemed as the original, as of the day, month and year first above written.

12. GENERAL CONDITIONS

The tax consultancy firm is expected to examine the RFP thoroughly, including all terms and conditions. The tax consultancy firm shall bear all costs / expenses associated with the preparation and submission of the proposal and PQA shall in no case be responsible / liable for those costs/expenses. The prospective tax consultancy firms may seek clarification as mentioned in the RFP in writing.

Definitions:-

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

(a) “The Contract” means the agreement entered into between the Port Qasim Authority and the tax consultants, as recorded in the Contract Form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.

(b) “The Contract Price” means the price payable to the consultants under the Contract for the full and proper performance of its Contractual obligations.

(c) “The Services” means the services, which the consultant is required to render to the PQA under the Contract.

(d) “GCC” means the General Conditions of Contract contained in this section.

(e) “SCC” means the Special Conditions of Contract.

(f) “The PQA” means the Port Qasim Authority, an Autonomous body under the controlling ministry of maritime affairs government of Pakistan Islamabad.

(g) “The Port Qasim Authority” is located in the Country of Pakistan

(h) “The Consultants” means the tax consultant (individual or firm) rendering the services under this Contract. “Day” means calendar day.

(i) “Parties” means Port Qasim Authority and Tax Consultancy Firm named whatsoever.

12.1) Tax Consultancy Fee

The fee for providing tax consultancy for a period of three (3) years shall be quoted as an all-inclusive lump-sum amount, inclusive of (i) all out-of-pocket expenses ("OPE") such as travel, boarding, lodging, subsistence, communication, printing, photocopying and courier costs (but excluding the commutation and food costs of personnel dedicated for PQA at site), and (ii) all applicable indirect taxes, duties and levies (including Sindh Sales Tax on Services) payable in Pakistan. No separate claim shall be made by the Consultants on account of OPE or indirect taxes over and above the quoted fee, save for any new tax or any increase in the rate of an existing tax imposed subsequent to the submission of the Bid, which shall be borne by PQA at the prevailing statutory rate. Tax consultancy firms are requested to submit their best prices with their proposals.

12.2) Quality Assurance

The tax consultancy firm shall ensure that all services conform to the standards for professional services.

12.3) Monitoring Progress of Assignments

The consultancy firm shall submit comments on issuance of assessment orders, appellate orders and on filing of tax returns to the PQA.

In case of monthly/quarterly/ annual filing of statutory income tax and sales tax forms and/or statements, the auto generated acknowledgment will be considered as conclusive evidence of e-filing.

If any other information is required by PQA, the same will be intimated to the consultancy firm and the consultancy firm shall provide the same to PQA within a reasonable agreed time.

12.4) Competency and Expertise Requirements

Tax consultancy firms must be registered with Institute of Chartered Accountants of Pakistan (ICAP). Knowledge and experience of providing tax services to a public sector entity will be an advantage.

12.5) Independence and Objectivity of Staff

In carrying out the work, the tax consultancy firm must ensure that its personnel maintain their objectivity. The tax consultancy firm shall have: (i) no executive or managerial powers, functions or duties except those relating to the provision of services (ii) not be involved in the day-to-day operations of the Authority.

12.6) Invoicing and Payments

PQA will pay invoices against services / deliverables as acknowledged by its authorized representative. Each invoice shall be raised for the agreed all-inclusive lump-sum fee instalment and shall not include any separate charge for out-of-pocket expenses or indirect taxes, both of which are deemed to be subsumed within the quoted fee. Payment will be made through cross-cheque after deduction of all applicable withholding taxes in local currency i.e. Pak Rupees, within thirty (30) days of the receipt of invoice by PQA.

12.7) Dispute Resolution and Arbitration

12.7.1) Amicable Settlement:

The Parties shall use their best efforts, including referring the matter to the Chairman PQA or his duly authorized nominee, to settle amicably all disputes arising out of or in connection with this Contract or its interpretation.

12.7.2) Dispute Settlement:

Any dispute between the Parties as to matters arising pursuant to this Contract which cannot be settled amicably within thirty (30) days after receipt by one Party of the other Party's request for such amicable settlement may be submitted by either Party for settlement in accordance with the provisions of the Arbitration Act, 1940 (Act No. X of 1940), or such successor legislation as may be in force, and Rules made thereunder and any statutory modifications thereto. The seat of arbitration shall be Karachi, Pakistan; the language of the arbitration shall be English; and the arbitral tribunal shall consist of a sole arbitrator mutually appointed by the Parties.

Services under the Contract shall, if reasonably possible, continue during the arbitration proceedings and no payment due to or by the PQA shall be withheld on account of such proceedings except disputed.

12.8) Fraud & Corruption

PQA requires that applicants under this process for appointment of tax consultancy firm, observe the highest standards of ethics during this process. In pursuit of this policy, PQA defines for the purposes of this provision, the terms set forth below:

i. "Corrupt practice" means the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the action of a public official in the prequalification process or in contract execution;
ii. "Fraudulent practice "means a misrepresentation or omission of acts in order to influence the prequalification;
iii. "Collusive practice" means a scheme of arrangement between two or more applicants, with or without the knowledge of the Employer designed to establish artificial data/information; and "Coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the prequalification process;

PQA will reject the proposal if it determines that the tax consultancy firm recommended for engagement has, directly or through an agent, engaged in corrupt, fraudulent, collusive, or coercive practices. PQA will also sanction any firm or individual, including declaring them ineligible, either indefinitely or for a specified period, for prequalification if it determines at any time that they have, directly or through an agent, engaged in corrupt, fraudulent, collusive, or coercive practices.

12.9) Confidentiality

Information relating to the examination, clarification, evaluation and recommendation for the Applicant shall not be disclosed to any person who is not officially concerned with the processors not an advisor in relation to, or matters arising out of, or concerning this process. PQA will treat all information, submitted as part of the proposal, in confidence and will require all those who have access to such material to treat the same in confidence.

Neither PQA nor the consultancy firm may disclose Confidential Information about or belonging to the other without written consent. For the purposes of this Contract, "Confidential Information" means information or documents, including personal data, which either party receives or produces in connection with the Services which is marked confidential or is manifestly confidential, and includes working papers, information and methodologies, and any proposal or tender document. However, it does not include any information which:

(a) is or becomes generally available to the public other than as a result of a breach of this clause; or

(b) is received from a third party who owes no obligation of confidence in respect of the information; or

(c) is known by the non-disclosing party prior to the commencement of the Contract or independently developed by the non-disclosing party.

Notwithstanding the above, PQA and the consultancy firm will be entitled to disclose the Confidential Information of the other:

(a) where there is a requirement to do so under applicable law, rule or regulation provided that, where permitted and practicable, reasonable notice is first given to the other party; or

(b) to their respective insurers or legal advisors where required in any dispute relating to the Services, provided that the Confidential Information is kept confidential by them.

If, in the course of providing the Services, any party to the Contract becomes aware of or suspects money laundering, bribery, or any other serious crime that is required to be reported to a relevant authority, that party shall make such a report. The obligation to report arises regardless of whether the knowledge or suspicion relates to the acts of the party itself or a third party. Where such a report is made, the reporting party may be unable to notify or discuss the matter with the other party due to restrictions imposed by applicable laws or regulations.

If the consultancy firm receives any legally enforceable notice or demand issued by a third party, including any regulatory authority, tax authority, government body or instrumentality, or any court or tribunal, in connection with the Services, PQA shall reimburse the consultancy firm against any third-party claims that may result from such disclosure and to bear the consultancy firm's reasonable professional costs and expenses (including legal counsel expenses) incurred in complying with or challenging any such notice or demand, to the extent that such costs and expenses are not recovered or recoverable from the party issuing the notice or demand.

12.10) Applicable Law

This Contract shall be governed by and construed in accordance with the laws of Pakistan and Pakistani courts shall have exclusive jurisdiction to settle any disputes which may arise in connection with the legal relationships established by this Contract (including any set-off or counterclaim) or otherwise arising in connection with this agreement, subject to clause 12.7 (Dispute Resolution and Arbitration)

12.11) Governing language

The Contract shall be written in English language. Subject the version of the Contract written in the specified language shall govern its interpretation. All correspondence and other documents pertaining to the Contract, which are exchanged by the parties, shall be written in English.

12.12) Termination for Insolvency

PQA may at any time terminate the Contract by giving written notice to the consultants if the consultant becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the tax consultant except where already accrued on the basis of services performed by the consultant, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to the PQA.

12.13) Termination by Default

PQA, in case of material breach of Contract, by written notice of default sent to the consultant, may terminate this Contract in whole or in part:

(a) If the consultant fails to deliver the required services within the period(s) specified in the Contract, or within any extension thereof granted by the PQA pursuant to GCC.

(b) if the consultant fails to perform any other obligation(s) under the Contract.

(c) if the consultant, in the judgment of the PQA has engaged in corrupt or fraudulent practices in competing for or in executing the Contract. For the purpose of this clause: “corrupt practice” means the offering, giving, receiving or soliciting of anything of value to influence the action of an official in the procurement process or in Contract execution. “fraudulent practice” means a misrepresentation of facts in order to influence a procurement process or the execution of a Contract to the detriment of the PQA, and includes collusive practice among Bidders (prior to or after bid submission) designed to establish bid prices at artificial noncompetitive levels and to deprive the PQA of the benefits of free and open competition.

In the case of a material breach that is capable of being remedied, the consultancy firm shall remedy the breach within 30 days of receiving a written request to do so.

The Contract may also be terminated by the consultancy firm with immediate effect in the event of a material breach of the Contract by PQA. Otherwise, the consultancy firm may terminate the Contract at any time by providing not less than 30 days' written notice. The remediation clause shall apply mutatis mutandis.

Where this Contract is terminated or suspended for reasons other than material breach by the consultancy firm, PQA will pay the firm for all services provided up to the date of termination or suspension and additional costs that the consultancy firm reasonably incurs in connection with the early termination or suspension.

The provisions of this Contract which expressly or by implication are intended to survive its termination or expiry will survive and continue to bind the parties.

Termination or suspension of this Contract shall be without prejudice to any accrued rights of the parties.

12.14) Exclusivity and Conflict of Interest

The consultancy firm will not be prevented or restricted by anything in this Contract from providing services for other clients.

In case of provision services to other clients which PQA regard as giving rise to a conflict of interest, PQA shall notify the consultancy firm of such conflicts once aware and the consultancy firm shall properly safeguard PQA’s interest by the implementation of appropriate procedures after discussion and agreement with PQA regarding the arrangements to be put in place to preserve confidentiality and to ensure that advice and opinions are wholly objective throughout the duration of contract.

Where relevant safeguards to manage conflicts cannot be established, the consultancy firm shall discuss the steps to terminate contract with PQA.

12.15) Advice / reports and letters

All advisory outputs, reports, and correspondence shall be for the sole use of PQA and must not be made available, copied, or disclosed, whether in whole or in part, to any other person (outside PQA) without the prior written agreement between the parties. Such deliverables shall not be used for any purpose other than that explicitly stated in the advice, reports, or letters.

12.16) Data Protection

Compliance – PQA and the consultancy firm shall comply with applicable data protection legislation in relation to any personal data shared under the Contract.

Provision of personal data – PQA shall not provide the consultancy firm with personal data unless the Contract requires the use of it, or the consultancy firm requests it from PQA. In respect of any personal data shared with the consultancy firm, PQA shall ensure relevant procedures for data approvals have been taken and that the consultancy firm has relevant arrangements to ensure its safety and protection.

Data transfers – The consultancy firm may transfer personal data shared with it to its IT service providers in relation to the Services provided by the consultancy firm. Some of these recipients may be located outside Pakistan. The consultancy firm will carry out such transfers only where it has a lawful basis to do so, including to a recipient who is: (i) in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the legal requirements for the transfer of personal data.

Data processing – The consultancy firm may act as processor in relation to PQA's personal data in the course of providing the Services and complying with any requirement of law, regulation or a professional body of which the consultancy firm is a member.

Data processor – Where the consultancy firm acts as processor in relation to PQA's personal data, the consultancy firm will: (i) process it only on PQA's lawful written instructions; (ii) implement appropriate measures designed to ensure its security, including by imposing confidentiality obligations on relevant personnel; (iii) provide PQA with reasonable assistance in carrying out any legally required data protection impact assessments, complying with the rights of data subjects and complying with PQA's own data security obligations under applicable data protection legislation; (iv) notify PQA without undue delay after becoming aware of a breach in respect of it; (v) subject to document retention requirements, on PQA's request either return or destroy it when the Contract ends; and (vi) on PQA's written request, provide PQA with reasonable information necessary to demonstrate the consultancy firm's compliance with this clause.

13. SPECIAL CONDITIONS OF CONTRACT

No. of Amendments of, and supplements to, clauses in the general conditions GC Clause of the Contract

1.1 Definitions: -

The following definitions are added to

"Project" Means **<u>APPOINTMENT OF TAX CONSULTANCY FIRM</u>**

1.2 Authorized Representative is the following

For Port Qasim Authority
Director Accounts Tel: 99272111-30
Finance Division Ext: 4622
Port Qasim Authority
Karachi.

1.3 For the Tax Consultants

Tax Consultancy Firm
Services rendered
Tel: ____________________
Fax: ___________________
E-mail:_________________

2. Effectiveness of the Contract

2.1 The date on which this contract shall come into force is the date when contract is signed by both parties and the same is received by the consultants.

3. Termination of Contract for failure to become Effective

The time period shall be thirty (30) days, or such other period as the parties may agree in writing.

4. Commencement of Services

The Consultants shall commence the services within (07) seven days after the date of signing the Contract Agreement, or such other time period as the parties may agree in writing.

5. Expiration of Contract

5.1 The period of satisfied completion of Services rendered by the Consultants shall be 36 months initially from the commencement date of the services or such other period as the Parties may agree in writing.

6. Payments

6.1 As per general conditions sub clause (12.6)

7. Force Closure by the PQA

7.1 If at any time after the acceptance of the tender, Authority shall for any reason whatsoever decide to force close the whole or part of the contract; Secretary, PQA shall give notice in writing of the fact to the firm, who shall have no claim to any payment of compensation or otherwise on account of any profit or advantage which they might have denied from the execution of the work/assignments in full but which they did not derive on consequence of the force closing of work/assignment.

8. Liability of the Consultants

1.1 Documents prepared by the Consultants in the course of the Services shall be for the sole use of PQA, the consultants shall not use these documents for purposes unrelated to this contract without the prior written approval of the PQA or in cases mentioned in general conditions under sub clause 12.9. However, intellectual property rights in all documentation, systems, materials, methodologies and processes brought to the assignment or created in the course of the assignment shall remain and be vested in the Consultant. PQA shall not use the Consultant's name or logo on any website or in any public statement without first obtaining Consultant's written consent.

8.2 The Consultants' liability for loss or damages arising in relation to the services, as a result of any breach of contract, tort (including negligence) or otherwise, shall be to the extent of the amount equal to the fees paid by PQA for the portion of such service(s) or work giving rise to the liability.

Responsibility of the PQA

9.1 PQA shall be responsible for ensuring that the information provided to the Consultant is accurate and not misleading. PQA shall also be responsible for informing the Consultant of any changes in the information as originally presented in a timely manner.

All information and documents reasonably requested by the Consultant to enable the Consultant to provide services shall be provided in a timely fashion by PQA.

Appendix C:

Key Personnels

S. No.	Designation	Responsibility	Man-month
01	Partner		
02	Manager		
03	Team Member-1		36
04	Team Member-2		36
05	Team Member-3		36

(Note: Team may be indicated by the Consultants)

- The 3 dedicated full-time Team Members are required to be deputed at PQA under Section 5.3 of RFP. These Team Members will provide 108 man-months (3 Team Member × 36 months).

- For Partner and Manager, bidders must propose an adequate minimum time input necessary to fulfill obligation under the scope of work.