Request for Proposal

HIRING FOR THE SERVICES OF TAX CONSULTANCY FIRM
(Consultancy Services)

National

Single Stage-Two Envelope

CORRIGENDUM # 1	CORR-P86605-001
Initiation Date	September 03, 2026

September 04, 2026

Port Qasim Authority (Port Qasim Authority - PQA),Director
Office of the Director General (Finance), Chairman Secretariat, Port Qasim Authority, Bin Qasim, Karachi - 75020, Bin Qasim Sub-Division, Malir (District), Karachi (Division), Sindh (Province).
Phone: +92-321-821-7264, Email: dir.accounts@pqa.gov.pk

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PROCUREMENT NOTICE

PROCUREMENT OF CONSULTANCY SERVICES

1. The **Port Qasim Authority (Port Qasim Authority - PQA)** has reserved Funds for the procurement planned for FY **2026-27**. The **Port Qasim Authority (Port Qasim Authority - PQA)** intends to apply part of the proceeds of this Fund to cover eligible payments under the contract for the consultancy services of "**HIRING FOR THE SERVICES OF TAX CONSULTANCY FIRM**" with the reference of "**P86605**"

2. The **Port Qasim Authority (Port Qasim Authority - PQA)** invites RFP through **EPADS v2.0** from eligible Bidders registered on **EPADS v2.0** for provision of Consultancy Services.

3. **Single Stage-Two Envelope** Procedure of Principal Method of Procurement (i.e. Open Competitive Bidding) will be used by adopting **Quality and Cost Based Selection (QCBS)** Technique for the subject procurement, in line with the Public Procurement Rules, 2004 and any Regulations, and Instructions issued by the Authority (from time to time).

4. All proposals must be accompanied by a Bid Security described in Bid Security Section in Bidding Document in the form of **Pay Order** or Bid Securing Declaration on the prescribed format described.

5. E-Bidding documents, containing detailed terms & conditions, specifications and requirements etc. are available on **e-Pak Acquisition and Disposal System (EPADS)** at **https://epads.gov.pk/opportunities/federal/procurements/86605**.

6. The RFP, prepared in accordance with the instructions in the e-Bidding documents, must be submitted through **EPADS v2.0** on or before **Friday, September 18, 2026 12:00 PM**. Proposals will be opened on the same day at **Friday, September 18, 2026 12:30 PM**. Manual submission of RFPs shall not be entertained. Those consultants/Firm who have not yet registered on the new version of **EPADS v2.0,** may register themselves on https://vendors.epads.gov.pk/. A tutorial to explain the registration process is

available at https://www.youtube.com/watch?v=MNW6T38v7tc

In terms of Rules 48 of Public Procurement Rules, 2004 Grievance Redressal Committee (GRC) is notified for the subject procurement and notification copy is available on the procuring agency's website and also available on **EPADS v2.0** as well as Authority's website at (www.ppra.org.pk).

Port Qasim Authority (Port Qasim Authority - PQA), Director
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Instructions to Bidders

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)
EPADS

A. General Provisions

1. **Introduction**

1.1. The Procuring Agency named in the Data Sheet intends to select a consultant, in accordance with the method of selection specified in the Data Sheet. The eligible Consultants are invited to submit a proposal, as specified in the Data Sheet, for consulting services required for the assignment named in the Data Sheet.

1.2. The Consultants should familiarize themselves with the local conditions and take them into account in preparing their Proposals, including attending a pre-proposal conference if one is specified in the Data Sheet. Attending any such pre-proposal conference is optional and is at the Consultants' expense.

1.3. The Procuring Agency will timely provide, at no cost to the Consultants, the inputs, relevant project data, and reports required for the preparation of the Consultant's Proposal as specified in the Data Sheet.

2. **Corrupt and Fraudulent Practices**

2.1. The procuring agencies and the consultant are required to compliance Procurement Regulatory Framework in regard to corrupt and fraudulent practices as defined under Rule 2(1)(f) of the Public Procurement Rules.

B. Preparation of Proposals

3. **General Considerations**

3.1. In preparing the Proposal, the Consultant is expected to examine the RFP in detail. Material deficiencies in providing the information requested in the RFP may result in rejection of the Proposal.

4. **Language**

5. The Proposal, as well as all correspondence and documents relating to the Proposal exchanged between the Consultant and the Procuring Agency, shall

be written in the language(s) specified in the Data Sheet.

Documents Comprising the Proposal

5.1. The Proposal shall comprise the documents and forms listed in the Data Sheet.

6. **Only One Proposal**

6.1. The Consultant (including the individual members of any Joint Venture) shall submit only one Proposal, either in its own name or as part of a Joint Venture in another Proposal. If a Consultant, including any Joint Venture member, submits or participates in more than one proposal, all such proposals shall be disqualified and rejected. This does not, however, preclude a Sub-consultant, or the Consultant's staff from participating as Key Experts and Non-Key Experts in more than one Proposal when circumstances justify and if stated in the **Data Sheet** and subject to regulatory instructions, if any.

7. **Proposal Validity**

7.1. Proposals shall remain valid for the period specified in the Data Sheet after the Proposal submission deadline prescribed by the Procuring Agency (PA). To ensure the validity of proposal, it shall contain bid security or bid Securing declaration as a complementary bid securing instrument having the validity twenty-eight days more than the bid validity period.

7.2. During this period, the Consultant shall maintain its original Proposal without any change, including the availability of the Key Experts, the proposed rates and the total price.

7.3. If it is established that any Key Expert nominated in the Consultant's Proposal was not available at the time of Proposal submission or was included in the Proposal without his/her confirmation, such Proposal shall be disqualified and rejected for further evaluation, and may be subject to blacklisting and debarment in accordance with Clause 5 of this ITC.

7.4. **Extension of Validity Period**

7.4.1. If considered necessary, an extension in the bid validity can be made in accordance with the provision of public procurement rules, 2004 or any instructions issued in this regard.

8. **Bid security/Bid Securing Declaration**

8.1. The consultant shall submit bid security in the form and amount specified by the procuring agency before the submission deadline. Provided that in case where the procuring agency does not require the bid security, the bidder shall submit bid securing declaration on the format prescribed by the Authority in Standard Procurement Documents.

8.2. Any Proposal not accompanied by a Bid Security or Bid Securing Declaration shall be rejected by the Procuring Agency as non-responsive.

8.3. The Bid Securing Declaration of a joint venture must be in the name of the joint venture submitting the Proposal indicating all the members are jointly and severely responsible.

8.4. The successful Consultant's Bid Securing Declaration will be discharged upon the signing the contract with the Successful Consultant, and furnishing the performance security

9. C**larification and Amendment of RFP**

9.1. The Consultant may request a clarification of any part of the RFP during the period indicated in the Data Sheet before three days prior to the Proposals' submission deadline through **EPADS v2.0** only. The Procuring Agency will respond to the same through **EPADS v2.0**. Should the Procuring Agency deem it necessary to amend the RFP as a result of a clarification or at its own initiative, it shall do so following the procedure described below:

9.1.1. At any time before the proposal submission deadline, the Procuring Agency may amend the RFP by issuing an amendment through **EPADS v2.0**.

9.1.2. If the amendment is substantial, the Procuring Agency may extend the proposal submission deadline to give the Consultants reasonable time to take an amendment into account in their Proposals.

9.2. The Consultant who has already submitted the proposal prior to any amendments in the RFP, may submit a modified Proposal based on the respective amendment in the RFP at any time prior to the proposal submission deadline. No modifications to the Technical or Financial Proposal shall be accepted after the deadline.

10. **Preparation of Proposals – Specific Considerations**

10.1. While preparing the Proposal, the Consultant must give particular attention to the following:

10.1.1. The Procuring Agency may indicate in the Data Sheet the estimated Key Experts' time input (expressed in person-month) or the Procuring Agency's estimated total cost of the assignment, but not both. This estimate is indicative and the Proposal shall be based on the Consultant's own estimates for the same.

10.1.2. If stated in the Data Sheet, the Consultant shall include in its Proposal at least the same time input (in the same unit as indicated in the Data Sheet) of Key Experts, failing which the Financial Proposal will be adjusted for the purpose of comparison of proposals and decision for award in accordance with the procedure in the Data Sheet.

10.1.3. For assignments under the Fixed-Budget selection method, the estimated Key Experts' time input is not disclosed. Total available budget, with an indication whether it is inclusive or exclusive of taxes, is given in the Data Sheet, and the Financial Proposal shall not exceed this budget.

10.1.4. The proposal may be subject to price adjustment in accordance with Data sheet and formula specified.

11. **Financial Proposal**

11.1. The Financial Proposal shall be prepared using the Standard Forms provided in the RFP. It shall list all costs associated with the assignment, including (a) remuneration for Key Experts and Non-Key Experts, (b) reimbursable expenses indicated in the Data Sheet.

12. **Taxes**

12.1. The proposal submitted shall be inclusive of all the taxes unless otherwise stated in the Data Sheet. The Consultant and its Sub-consultants and Experts are responsible for meeting all tax liabilities arising out of the Contract unless stated otherwise in the Data Sheet. Information on taxes in the Procuring Agency's country is provided in the Data Sheet.

13. **Currency of Proposal**

13.1. The Consultant may express the price for its Services in the currency or currencies as stated in the Data Sheet. If indicated in the Data Sheet, the portion of the price representing local cost shall be stated in the national currency. Payment shall also be made in the currency specified in the data sheet or condition of the contract.

C. Submission, Opening and Evaluation

14. **Submission/withdrawal of Proposals**

14.1. The Consultant shall submit proposal through **EPADS v2.0** before the submission deadline.

14.2. A Proposal submitted by a Joint Venture shall be submitted through **EPADS v2.0** from the account of Lead Member. Reference to the EPADS account of all the JV Member shall be provided along with the proposal. Incase any of Member is not registered on the **EPADS v2.0**, may be registered on the **EPADS v2.0** or all his credential shall be provided along with the proposal for the evaluation of the procuring agency. JV agreement signed by all the members shall also be provided along with the proposal.

14.3. A Consultant may withdraw its Proposal after it has been submitted before the submission deadline.

15. **Opening of Proposal**

15.1. The Procuring Agency will open all Proposal though **EPADS v2.0**.

15.2. Financial Proposal, will remain unopened till the prescribed financial Proposal opening date.

16. **Evaluation of Technical Proposals**

16.1. The Procuring Agency's evaluation committee shall evaluate the Technical Proposals on the basis of their responsiveness to the Terms of Reference and the RFP, applying the evaluation criteria, sub-criteria, and point system specified in the Data Sheet. Each responsive Proposal will be given a technical score. A Proposal shall be rejected at this stage if it does not respond to important aspects of the RFP or if it fails to achieve the minimum technical score indicated in the Data Sheet.

17. **Opening of Financial Proposals**

17.1. After the technical evaluation is completed, the Procuring Agency shall issue the Technical Evaluation Report containing all the information regarding responsiveness or non-responsiveness of the consultant along with the technical scores (if any). The Procuring shall notify those Consultants that have achieved the minimum overall technical score and inform them of the date andtime for the opening of the Financial Proposals.

17.2. The Financial Proposals shall be opened and evaluated through **EPADS v2.0.**

18. **Correction of Errors**

18.1. Activities and items described in the Technical Proposal but not priced in the Financial Proposal, shall be assumed to be included in the prices of other activities or items, and no corrections are made to the Financial Proposal.

18.2. The Procuring Agency's evaluation committee will

(a) correct any computational or arithmetical errors, and

(b) adjust the prices if they fail to reflect all inputs included for the respective activities or items in the Technical Proposal. In case of discrepancy between (i) a partial amount (sub-total) and the total amount, or (ii) between the amount derived by multiplication of unit price with quantity and the total price, or (iii) between words and figures, the former will prevail. In case of discrepancy between the Technical and Financial Proposals in indicating quantities of input, the Technical Proposal prevails and the Procuring Agency's evaluation committee shall correct the quantification indicated in the Financial Proposal so as to make it consistent with that indicated in the Technical Proposal, apply the relevant unit price included in the Financial Proposal to the corrected quantity, and correct the total Proposal cost.

19. **Conversion to Single Currency**

19.1. For the evaluation purposes, prices shall be converted to a single currency using the selling rates of exchange, source and date indicated in the Data Sheet.

20. **Selection Technique**

20.1. **Quality and Cost Based Selection**

In the case of QCBS, the total score is calculated by weighting the technical and financial scores and adding them as per the formula and instructions in the Data Sheet. The Consultant achieving the highest combined technical and financial score will be invited for negotiations.

20.2. **Fixed-Budget Selection (FBS)**

20.2.1. In the case of FBS, those Proposals that exceed the budget indicated in the Data Sheet shall be rejected.

20.2.2. The Procuring Agency will select the Consultant that submitted the highest-ranked Technical Proposal that does not exceed the budget indicated in the RFP, and invite such Consultant to negotiate the Contract.

20.3. **Least-Cost Selection.**

In the case of Least-Cost Selection (LCS), the Procuring Agency will select the Consultant with the lowest evaluated total price among those consultants that achieved the minimum technical score, and invite such Consultant for discussion on technical issues, without changing the cost and scope of services.

D. Negotiations and Award

21. **Negotiations**

21.1. The negotiations will be held at the date and address indicated in the Data Sheet with the Consultant's representative(s) who must have written power of attorney to negotiate and sign a Contract on behalf of the Consultant.

21.2. The negotiations include discussions of the Terms of Reference (TORs), the proposed methodology, the Procuring Agency's inputs, the special conditions of the Contract, and finalizing the "Description of Services" part of the Contract. These discussions shall not alter the original scope of services under the TORs or the terms of the contract, lest the quality of the final product, its price, or the relevance of the initial evaluation be affected.

22. **Availability of Key Experts**

22.1. The invited Consultant shall confirm the availability of all Key Experts included in the Proposal as a pre-requisite to the negotiations, or, if applicable, a replacement in accordance with Clauses of ITC. Failure to confirm the Key Experts' availability may result in the rejection of the Consultant's Proposal and the Procuring Agency proceeding to negotiate the Contract with the next-ranked Consultant.

22.2. Notwithstanding the above, the substitution of Key Experts at the negotiations may be considered if due solely to circumstances outside the reasonable control of and not foreseeable by the Consultant, including but not limited to death or medical incapacity. In such case, the Consultant shall offer a substitute Key Expert within the period of time specified in the letter of invitation to negotiate the Contract, who shall have equivalent or better qualifications and experience than the original candidate.

23. **Award of Contract**

23.1. The Procuring Agency will award the Contract to the Consultant whose Proposal has been determined to be substantially responsive to the RFP Documents and who has been declared as Successful Consultant, provided that the same is not in conflict with any other law or policy of the Federal Government

24. **Grievance Redressal Mechanism**

24.1. Grievance shall be redressed in accordance with procedure and mechanism defined under Rule 48 of the Public Procurement Rules, 2004 and Redressal of Grievance regulations.

25. **Mechanism of Blacklisting**

25.1. The Blacklisting shall be carried out in accordance with provision of Rule 19 of the Public Procurement Rules, 2004 and for Procedure of Filing and Disposal of Review Petition under Rule 19 (3), 2021, to be read with the Regulations on "Mechanism for Blacklisting and Debarment of Bidders or Contractors Regulations, 2024".

26. **Environmental objectives**

26.1. As per Rule 4 of Public Procurement Rules, 2004, The procuring agency may seek to procure services with a reduced environmental impact throughout their life cycle when compared to services with the same primary function that may otherwise be procured

Bid Data Sheet

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

Proposal Data Sheet (BDS)

The following specific data for the procurement of Consultancy Services to be procured shall complement, supplement, or amend the provisions in the Instructions to Bidders (ITB). Whenever there is a conflict, the provisions herein shall prevail over those in ITB.

BDS Clause Number
ITB Number

Amendments of, and Supplements to, Clauses in the Instruction to Bidders

A. General

1

1.1

Name of Procuring Agency: **Port Qasim Authority (Port Qasim Authority - PQA)**

The subject of procurement is: **HIRING FOR THE SERVICES OF TAX CONSULTANCY FIRM**

Financial year for the operations of the Procuring Agency: **2026-27**

Name and identification number of the Contract: **P86605**

BDS Clause Number 2
ITB Number 1.2 & 9.1

The Bidders may seek clarifications through **EPADS v2.0**: Clarification Date: Monday, September 14, 2026

B. Preparation of Proposals

BDS Clause Number 3
ITB Number 4.1

The language of the proposals is: **English**

BDS Clause Number 4
ITB Number 6.1

Participation of Sub-consultants, Key Experts and Non-Key Experts in more than one Proposal is permissible? **No**

BDS Clause Number 6
ITB Number 7.1

Proposals shall be valid until **120 Days**

BDS Clause Number 7
ITB Number 9.1

List of documents required along with the bid:

1. The bidder must submit tax registration, incorporation/registration and latest three years' financial statements, along with a complete firm profile covering its history, Karachi partners, existing and government/semi-government clients, qualified staff, international affiliation with validity undertaking, and technology capabilities, including digital platforms, client management and automated file systems.

BDS Clause Number 8
ITB Number 10.2

The Consultant's Proposal must include the minimum Key Experts' time-input of __________person-months.

For the evaluation and comparison of Proposals only: if a Proposal includes less than the required minimum time-input, the missing time-input (expressed in person-month) is calculated as follows:

The missing time-input is multiplied by the highest remuneration rate for a Key Expert in the Consultant's Proposal and added to the total remuneration amount. Proposals that quoted higher than the required minimum of time-input will not be adjusted.]

BDS Clause Number 9
ITB Number 105

The price shall be **Adjustable**.

Price schedule will be provided according to the format defined and acquired. see section price schedule.

BDS Clause Number 10
ITB Number 11.1

The qualification criteria to establish the supply / production capability of the bidder.

see Eligibility Criteria

BDS Clause Number 11
ITB Number 7.6
Services and Their related documents:
See section Required Services and ToR

C. Submission, Opening and Evaluation

BDS Clause Number 12
ITB Number 8.1 & 8.2

The amount of Bid Security shall be as defined in Bid Security Section for items and lots given in **BDS 6**
The Bid Security shall be in the form of: **Pay Order**

BDS Clause Number 13
ITB Number 13.1

Currency of the Bids shall be : **PKR**

BDS Clause Number 14
ITB Number 14.1

Proposal shall be submitted online on EPADS v2.0 whereas hard copy of the bid security should be submitted to the following;

Office of the Director General (Finance), Chairman Secretariat, Port Qasim Authority, Bin Qasim, Karachi - 75020, Bin Qasim Sub-Division, Malir (District), Karachi (Division), Sindh (Province).

Bids that are not submitted on EPADS v2.0 shall be disqualified.

The deadline for Bids submission is: **Friday, September 18, 2026 12:00 PM**

BDS Clause Number 15
ITB Number 15.1

The Bids opening shall take place on **EPADS v2.0**.

Day *:* ***Friday***

Date: ***Friday, September 18, 2026***

Time *: **12:30 PM***

BDS Clause Number 16
ITB Number 20

Selection technique adopted will be: **Quality and Cost Based Selection (QCBS)**
see Evaluation Criteria

F. Negotiation and Award

BDS Clause Number 18
ITB Number 21.5

The Performance guarantee shall: **3.33%**.

The Performance Guarantee shall be acceptable in the form of: **Bank Guarantee**

G. Review of Procurement Decisions

BDS Clause Number 19
ITB Number 24.1

Grievence against this procurement shall be submitted online on **EPADS v2.0**.

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

Eligibility Criteria

Bidder's Type	Required Registration
Partnership Firm	FBR (NTN) FBR (GSTN) Registrar of Firms

Eligibility Criteria	Document
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.	Yes

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Evaluation Criteria

Quality and Cost Based Selection (QCBS)

Weightage

Technical Evaluation %	Financial Evaluation %
70	30

Technical Marks	**125**
Passing Marks	**69**
Technical Evaluation Criteria	
Establishment / Registration of Firm: Years of establishment Note: A minimum score of 50% in this category is required for technical qualification. (Qualitative)(Doc Required) More than 70 years **(20)** 61–70 years **(15)** 41–60 years **(10)** 31–40 years **(5)** Below 30 years **(3)**	20

Number of partners in Karachi Office Note: A minimum score of 50% in this category is required for technical qualification. (Qualitative)(Doc Required) 25 or more Partners **(20)** 17 – 24 Partners **(15)** 9 – 16 Partners **(10)** 1 – 8 Partners **(5)**	20
Number of Qualified Staff in Karachi Office Note: A minimum score of 50% in this category is required for technical qualification. (Qualitative)(Doc Required) More than 150 staff **(10)** 101–150 staff **(8)** 61–100 staff **(6)** 31–60 staff **(4)** Up to 30 staff **(2)**	10

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

Experience of Govt./Semi Govt. Organization Note: A minimum score of 50% in this category is required for technical qualification. (Qualitative)(Doc Required) More than 10 entities **(15)** 6–10 entities **(10)** 3–5 entities **(5)**	15
Financial strength : Average Gross Revenue for the last 3 financial years – (3 years financial statements must be provided) (Qualitative)(Doc Required) More than Rs. 9 billion **(20)** Over Rs. 7 billion to Rs. 9 billion **(15)** Over Rs. 3 billion to Rs. 7 billion **(10)** Rs. 1billion to Rs. 3 billion **(5)** Less than Rs. 1 billion **(3)**	20
Affiliation: International affiliation / membership (Qualitative)(Doc Required) 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, if yes **(10)**	10

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

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. (Qualitative)(Doc Required) Excellent — comprehensive strategy, detailed execution plan, strong Govt. entity track record, full KPI framework, and robust technology infrastructure demonstrated **(30)** Good — strong methodology, relevant Govt. entity experience evidenced, minor gaps only **(25)** Satisfactory — adequate methodology and standard approach demonstrated **(17)** Developing — partial coverage of required areas **(10)** Inadequate — fails to address key areas **(5)**	30

Required Services

Positions Without Lots :

Position	Delivery Schedule	Quantity	Bid Security
HIRING FOR THE SERVICES OF TAX CONSULTANCY FIRM	**Address:** Administration Building I, Port Qasim Authority, Ministry of Maritime Affairs, Bin Qasim, Karachi 75020, Bin Qasim Sub-Division, Malir (District), Karachi (Division), Sindh (Province). **Schedule:** 10 days **Quantity:** 1/job **Quantity:** 1 job	1/job	100000 PKR

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)
EPADS

Related Services :

No

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TORS (Terms of References)

Positions Without Lots :

Position: HIRING FOR THE SERVICES OF TAX CONSULTANCY FIRM

TORs (Terms of Reference):

The contract shall remain effective for Three (03) years. At the end of the term, the Authority may review the engagement and, at its discretion, extend it for a further two (02) years on the same terms. If the Authority terminates the contract during its term, one (01) month’s notice shall apply.

The tax consultancy firm shall assist PQA with tax planning, optimization and compliance under all applicable laws and regulations. The engagement shall cover Income Tax, Federal Sales Tax, Federal Excise Duty (FED) and Sindh Sales Tax on Services, including statutory compliance, assessments, monitoring, audits, appeals, Alternative Dispute Resolution (ADR), refunds, compensation claims, advisory services and related matters.

5.1 Periodic Statutory Compliance

Under the Income Tax Ordinance, 2001, Income Tax Rules, 2002, Sales Tax Act, 1990, Federal Excise Act, 2005 and Sindh Sales Tax on Services Act, 2011, the Firm shall assist PQA with:
• Tax optimization and filing schedules.
• Preparation of periodic statements and returns from relevant PQA departments.
• Preparation of draft returns and submission to relevant Directors for approval before filing.
• Review of advance tax calculations/payments and related statements.
• Updating PQA on significant tax law changes.
• Tax advice for PQA employees and annual filing extensions.

5.2 Tax Optimization

The Firm shall provide daily advice on tax optimization, Income Tax, Sales Tax, FED, SRB and withholding tax.

5.3 Tax Returns, Assessments, Monitoring and Audits

The Firm shall obtain PQA information for returns, assessments, withholding tax, rectifications and audits. Three (03) dedicated full-time personnel shall serve PQA exclusively and act as the Firm’s FBR e-intermediary.

Their duties shall include:
• Monthly FBR sales tax returns, annexures and schedules.
• Monthly reconciliation of output tax in PQA ledgers/system reports with filed returns and submission to the relevant Director.
• Transaction-wise sales tax payable records, including PQA withholding.
• Party-wise input tax reconciliation with ledgers and returns, including unclaimed input tax.
• Preparation and filing of quarterly/annual withholding tax returns, with party-wise records, ledger reconciliation and monthly management reporting.
• Directors’ approval before filing returns.
• Responding to tax notices, attending hearings and submitting replies using information supplied by PQA.
• Representation before assessing and senior tax authorities in related proceedings.
• Obtaining assessment, monitoring, rectification, audit, refund and compensation orders and advising PQA on outcomes and future action.
• Seeking rectification, assisting with schedules and reviewing show-cause notices.

5.4 Appellate / ADR Proceedings

The Firm shall prepare and file appeals before the Commissioner (Appeals), ADRC and Appellate Tribunal Inland Revenue, including grounds, arguments, case law, hearings and follow-up.

The Firm shall defend PQA before authorized forums and assist legal counsel in High Court, Supreme Court and Federal Constitutional Court matters.

5.5 Refunds

For refunds of Income Tax, Sales Tax, FED or Sales Tax on Services, the Firm shall prepare and file applications, pursue them, obtain refund orders and claim compensation for delayed refunds when necessary.

5.6 Updating on New Developments

The Firm shall update PQA on tax law changes concerning withholding tax, advance tax and Income Tax, Sales Tax, FED and Sales Tax on Services return filings.

5.7 Other Non-Routine Services

Upon request, the Firm shall provide advisory and filing services for direct and indirect tax matters not otherwise included, including:

- Withholding tax compliance for agreements, contracts and transactions, including payment challans and related documents.
- Tax advice on procurement, disposals and contracts based on PQA information and documents.
- Advice on other Income Tax, Sales Tax, FED and Sindh Sales Tax on Services matters.
- Assistance with complaints before Federal/Provincial Tax Ombudsmen and representation before ADRC.
- Necessary papers and assistance to PQA’s advocates for High Court and Supreme Court matters.
- Representation before FBR, Federal/Provincial Ombudsmen and appeals before the President of Pakistan.
- Assistance concerning taxation of payments to non-residents.
- Other recurring taxation requirements not covered above.

5.8 Exemption Certificates

The Firm shall obtain exemption or nil withholding certificates for PQA when required, including applications, appearances, proceedings and follow-up until duly obtained.

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)
EPADS

Price Schedule

For Individual Positions

#	Position Title	Quantity	Unit Price (PKR)	Total Price (PKR)	Delivery Location	Delivery Period / Year	Country of Origin
1							
2							

For Lots

#	Lot Title	Total Lot Price (PKR)	Country of Origin
1	[Lot 1 Title]		

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)
EPADS

General Conditions of Contract

A. General Provisions

1. **Definitions**

Unless the context otherwise requires, the following terms whenever used in this Contract have the following meanings:

1.1. "**Affiliate(s)**" means an individual or an entity that directly or indirectly controls, is controlled by, or is under common control with the Consultant.

1.2. "**Applicable Law**" means the laws and any other instruments having the force of law in Pakistan or as may be specified in the Special Conditions of Contract (SCC), as they may be issued and in force from time to time.

1.3. "**Consultant**" means an individual consultant or a consulting firm as the case may be;

1.4. "**Contractor's Personnel**" means personnel whom the Contractor utilizes in the execution of its contract, including the staff, labor and other employees of the Contractor and each subcontractor; and any other personnel assisting the Contractor in the execution of the contract to be supervised by the Consultant (if applicable).

1.5. "**Day**" means calendar day unless indicated otherwise.

1.6. "**Effective Date**" means the date on which this Contract comes into force and effect pursuant to Clause GCC 11.

1.7. "**Experts**" means, collectively, Key Experts, Non-Key Experts, or any other personnel of the Consultant, Sub-consultant or JV member(s) assigned by the Consultant to perform the Services or any part thereof under the Contract.

1.8. "**Foreign Currency**" means any currency other than the Pakistani Rupees.

1.9. "**GCC**" means these General Conditions of Contract.

1.10. "**Government**" means the Government of Pakistan.

1.11. "**Joint Venture (JV)**" means an association with or without a legal personality distinct from that of its members, of more than one entity where one member has the authority to conduct all businesses for and on behalf of any and all the members of the JV, and where the members of the JV are jointly and severally liable to the Procuring Agency for the performance of the Contract.

1.12. "**Key Expert(s)**" means an individual professional whose skills, qualifications, knowledge and experience are critical to the performance of the Services under the Contract and whose Curricula Vitae (CV) was taken into account in the technical evaluation of the Consultant's proposal.

1.13. "**Local Currency**" means the currency of Pakistan

1.14. "**Non-Key Expert(s)**" means an individual professional provided by the Consultant or its Sub-consultant to perform the Services or any part thereof under the Contract.

1.15. "**Party**" means the Procuring Agency or the Consultant, as the case may be, and "Parties" means both of them.

1.16. Procuring Agency’s Personnel” refers to the staff, labor and other employees (if any) of the Procuring Agency engaged in fulfilling the Procuring Agency’s obligations under the Contract; and any other personnel identified as Procuring Agency’s Personnel, by a notice from the Procuring Agency to the Consultant

1.17. “**Proposal**” means the Technical Proposal and/or the Financial Proposal of the Consultant.

1.18. “**RFP**” means the Request for Proposals to be prepared by the Procuring Agency for the selection of consultants, based on the SRFP.

1.19. “**SCC**” means the Special Conditions of Contract by which the GCC may be amended or supplemented but not over-written.

1.20. “**Site**” (if applicable) means the land and other places where Works are to be executed or facilities to be installed, and such other land or places as may be specified in the Contractor’s Contract as forming part of the Site.

1.21. “**SRFP**” means the Standard Request for Proposals, which must be used by the Procuring Agency as the basis for the preparation of the RFP.

1.22. “**Sub-consultants**” means an entity to whom/which the Consultant subcontracts any part of the Services while remaining solely liable for the execution of the Contract.

1.23. “**Third Party**” means any person or entity other than the Government, the Procuring Agency, the Consultant or a Sub-consultant.

1.24. “**TORs**” means the Terms of Reference that explain the objectives, scope of work, activities, and tasks to be performed, respective responsibilities of the Procuring Agency and the Consultant, and expected results and deliverables of the assignment.

2. **Relationship between the Parties**

2.1. Nothing contained herein shall be construed as establishing a relationship of master and servant or of principal and agent as between the Procuring Agency and the Consultant. The Consultant, subject to this Contract, has complete charge of the Experts and Sub-consultants, if any, performing the Services and shall be fully responsible for the Services performed by them or on their behalf hereunder.

3. **Law Governing Contract**

3.1. The contract shall be governed and interpreted in accordance with the laws of Pakistan, unless otherwise specified in SCC.

4. **Language**

4.1. The Contract as well as all correspondence and documents relating to the Contract exchanged between the Consultant and the Procuring Agency, shall be written in the English language unless otherwise stated in the SCC. Supporting documents and printed literature that are part of the Contract may be in another language provided these are accompanied by an accurate translation of the relevant passages in English, in which case, for purposes of interpretation of the Contract, this translation shall govern.

5. **Headings**

5.1. The headings shall not limit, alter or affect the meaning of this Contract.

6. **Communications**

6.1. Any communication required or permitted to be given or made pursuant to this Contract shall be in writing in the language specified in Clause GCC 4. Any such notice, request or consent shall be deemed to have been given or made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent to such Party at the address specified in the SCC.

6.2. A Party may change its address for notice hereunder by giving the other Party any communication of such change to the address specified in the SCC.

7. Location

7.1. The Services shall be performed at such locations as are specified in Appendix A hereto and, where the location of a particular task is not so specified, at such locations, whether in the Government's country or elsewhere, as the Procuring Agency may approve.

8. **Authority of Member in Charge**

8.1. In case the Consultant is a Joint Venture, the members hereby authorize the member specified in the SCC to act on their behalf in exercising all the Consultant's rights and obligations towards the Procuring Agency under this Contract, including without limitation the receiving of instructions and payments from the Procuring Agency.

9. **Authorized Representatives**

9.1. Any action required or permitted to be taken, and any document required or permitted to be executed under this Contract by the Procuring Agency or the Consultant may be taken or executed by the officials specified in the SCC.

10. **Fraud and Corruption**

10.1. Public Procurement Regulatory Authority requires that Procuring Agencies (including beneficiaries of Government funded projects) as well as Applicants/Bidders/Suppliers/Contractors under Government financed contracts, observe the highest standard of ethics during the procurement and execution of such contracts in accordance with the requirement of Procurement Regulatory Framework

B. Commencement, Completion, Modification and Termination of Contract

11. **Effectiveness of Contract**

11.1. This Contract shall come into force and effect on the date (the "Effective Date") of the Procuring Agency's notice to the Consultant instructing the Consultant to begin carrying out the Services. This notice shall confirm that the effectiveness conditions, if any, listed in the SCC have been met.

12. **Termination of Contract for Failure to Become Effective**

12.1. If this Contract has not become effective within such time period after the date of Contract signature as specified in the SCC, either Party may, by not less than twenty two (22) days written notice to the other Party, declare this Contract to be null and void, and in the event of such a declaration by either Party, neither Party shall have any claim against the other Party with respect hereto.

13. **Commencement of Services**

13.1. The Consultant shall confirm availability of Key Experts and begin carrying out the Services not later than the number of days after the Effective Date specified in the SCC.

14. **Expiration of Contract**

14.1. Unless terminated earlier pursuant to Clause GCC 19 hereof, this Contract shall expire at the end of such time period after the Effective Date as specified in the SCC.

15. **Entire Agreement**

15.1. This Contract contains all covenants, stipulations and provisions agreed by the Parties. No agent or representative of either Party has authority to make, and the Parties shall not be bound by or be liable for, any statement, representation, promise or agreement not set forth herein.

16. **Modifications or Variations**

16.1. Any modification or variation of the terms and conditions of this Contract, including any modification or variation of the scope of the Services, may only be made by written agreement between the Parties. However, each Party shall give due consideration to any proposals for modification or variation made by the other Party.

16.2. In cases of any modifications or variations, the prior written consent of the Procuring Agency is required.

17. **Force Majeure**

17.1. **Definition**

17.1.1. For the purposes of this Contract, “Force Majeure” means an event which is beyond the reasonable control of a Party, is not foreseeable, is unavoidable, and makes a Party’s performance of its obligations hereunder impossible or so impractical as reasonably to be considered impossible under the circumstances, and subject to those requirements, includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood or other adverse weather conditions, strikes, lockouts or other industrial action confiscation or any other action by Government agencies.

17.1.2. Force Majeure shall not include (i) any event which is caused by the negligence or intentional action of a Party or such Party’s Experts, Sub-consultants or agents or employees, nor (ii) any event which a diligent Party could reasonably have been expected to both take into account at the time of the conclusion of this Contract, and avoid or overcome in the carrying out of its obligations hereunder.

17.1.3. Force Majeure shall not include insufficiency of funds or failure to make any payment required hereunder.

17.2. **No Breach of Contract**

17.2.1. The failure of a Party to fulfill any of its obligations hereunder shall not be considered to be a breach of, or default under, this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event has taken all reasonable precautions, due care and reasonable alternative measures, all with the objective of carrying out the terms and conditions of this Contract.

17.3. **Measures to be Taken**

17.3.1. A Party affected by an event of Force Majeure shall continue to perform its obligations under the Contract as far as is reasonably practical, and shall take all reasonable measures to minimize the consequences of any event of Force Majeure.

17.3.2. A Party affected by an event of Force Majeure shall notify the other Party of such event as soon as possible, and in any case not later than fourteen (14) calendar days following the occurrence of such event, providing evidence of the nature and cause of such event, and shall similarly give written notice of the restoration of normal conditions as soon as possible.

17.3.3. Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.

17.3.4. During the period of their inability to perform the Services as a result of an event of Force Majeure, the Consultant, upon instructions by the Procuring Agency, shall either:

17.3.4.1. demobilize, in which case the Consultant shall be reimbursed for additional costs they reasonably and necessarily incurred, and, if required by the Procuring Agency, in reactivating the Services; or

17.3.4.2. continue with the Services to the extent reasonably possible, in which case the Consultant shall continue to be paid under the terms of this Contract and be reimbursed for additional costs reasonably and necessarily incurred.

17.3.5. In the case of disagreement between the Parties as to the existence or extent of Force Majeure, the matter shall be settled according to Clauses GCC 49& 50.

18. **Suspension**

18.1. The Procuring Agency may, by written notice of suspension to the Consultant, suspend all payments to the Consultant hereunder if the Consultant fails to perform any of its obligations under this Contract, including the carrying out of the Services, provided that such notice of suspension (i) shall specify the nature of the failure, and (ii) shall request the Consultant to remedy such failure within a period not exceeding thirty (30) calendar days after receipt by the Consultant of such notice of suspension.

19. **Termination**

19.1. This Contract may be terminated by either Party as per provisions set up below:

a) **By the Procuring Agency**

19.1.1. The Procuring Agency may terminate this Contract in case of the occurrence of any of the events specified in paragraphs (a) through (f) of this Clause. In such an occurrence the Procuring Agency shall give at least thirty (30) days' written notice of termination to the Consultant in case of the events referred to in (a) through (d); at least sixty (60) days' written notice in case of the event referred to in (e); and at least five (5) days' written notice in case of the event referred to in (f):

(a) If the Consultant fails to remedy a failure in the performance of its obligations hereunder, as specified in a notice of suspension pursuant to Clause GCC 18;

(b) If the Consultant becomes (or, if the Consultant consists of more than one entity, if any of its members becomes) insolvent or bankrupt or enter into any agreements with their creditors for relief of debt or take advantage of any law for the benefit of debtors or go into liquidation or receivership whether compulsory or voluntary;

(c) If the Consultant fails to comply with any final decision reached as a result of arbitration proceedings pursuant to Clause GCC 49

(d) If, as the result of Force Majeure, the Consultant is unable to perform a material portion of the Services for a period of not less than sixty (60) days;

(e) If the Procuring Agency, in its sole discretion and for any reason whatsoever, decides to terminate this Contract;

(f) If the Consultant fails to confirm availability of Key Experts as required in Clause GCC 13.

19.1.2. if the Consultant, in the judgment of the Procuring Agency has engaged in Fraud and Corruption, in competing for or in executing the Contract, then the Procuring Agency may, after giving fourteen (14) calendar days written notice to the Consultant, terminate the Consultant's employment under the Contract.

19.2. **By the Consultant**

The Consultant may terminate this Contract, by not less than thirty (30) days' written notice to the Procuring Agency, in case of the occurrence of any of the events specified in paragraphs (a) through (d) of this Clause.

(a) If the Procuring Agency fails to pay any money due to the Consultant pursuant to this Contract and not subject to dispute pursuant to Clauses GCC 49.1 within forty-five (45) days after receiving written notice from the Consultant that such payment is overdue.

(b) If, as the result of Force Majeure, the Consultant is unable to perform a material portion of the Services for a period of not less than sixty (60) days.

(c) If the Procuring Agency fails to comply with any final decision reached as a result of arbitration pursuant to Clause GCC 49.1.

(d) If the Procuring Agency is in material breach of its obligations pursuant to this Contract and has not remedied the same within forty-five (45) days (or such longer period as the Consultant may have subsequently approved in writing) following the receipt by the Procuring Agency of the Consultant's notice specifying such breach.

19.3. **Cessation of Rights and Obligations**

Upon termination of this Contract pursuant to Clauses GCC 12 or GCC 19 hereof, or upon expiration of this Contract pursuant to Clause GCC 14, all rights and obligations of the Parties hereunder shall cease, except

(i) such rights and obligations as may have accrued on the date of termination or expiration,

(ii) the obligation of confidentiality set forth in Clause GCC 22,

(iii) the Consultant's obligation to permit inspection, copying and auditing of their accounts and records set forth in Clause GCC 25 and to cooperate and assist in any inspection or investigation, and (iv) any right which a Party may have under the Applicable Law.

19.4. **Cessation of Services**

19.4.1. Upon termination of this Contract by notice of either Party to the other pursuant to Clauses GCC 19a or GCC 19b, the Consultant shall, immediately upon dispatch or receipt of such notice, take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the Consultant and equipment and materials furnished by the Procuring Agency, the Consultant shall proceed as provided, respectively, by Clauses GCC 27 or GCC 28.

19.5. **e.Payment upon Termination**

Upon termination of this Contract, the Procuring Agency shall make the following payments to the Consultant:

(a) remuneration for Services satisfactorily performed prior to the effective date of termination, and reimbursable expenditures for expenditures actually incurred prior to the effective date of termination; and pursuant to Clause 43;

(b) in the case of termination pursuant to paragraphs (d) and (e) of Clause GCC 19.1.1, reimbursement of any reasonable cost incidental to the prompt and orderly termination of this Contract, including the cost of the return travel of the Experts.

C. Obligations of the Consultant

20. **General**

20.1. **Standard of Performance**

20.1.1. The Consultant shall perform the Services and carry out the Services 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 Consultant shall always act, in respect of any matter relating to this Contract or to the Services, as a faithful adviser to the Procuring Agency, and shall at all times support and safeguard the Procuring Agency's legitimate interests in any dealings with the third parties.

20.1.2. The Consultant shall employ and provide such qualified and experienced Experts and Sub-consultants as are required to carry out the Services.

20.1.3. The Consultant may subcontract part of the Services to an extent and with such Key Experts and Sub-consultants as may be approved in advance by the Procuring Agency

20.2. **Law Applicable to Services**

20.2.1. The Consultant shall perform the Services in accordance with the Contract and in accordance with the Law of Pakistan and shall take all practicable steps to ensure that any of its Experts and Sub-consultants, comply with the Applicable Law.

21. **Conflict of Interests**

21.1. The Consultant shall hold the Procuring Agency's interest's paramount, without any consideration for future work, and strictly avoid conflict with other assignments or their own corporate interests.

21.1.1. **Consultant Not to Benefit from Commissions, Discounts, etc.**

21.1.1.1. The payment of the Consultant pursuant to GCC F (Clauses GCC 42 through 47) shall constitute the Consultant's only payment in connection with this Contract and, subject to Clause GCC 21.1.3, the Consultant shall not accept for its own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Contract or in the discharge of its obligations hereunder, and the Consultant shall use its best efforts to ensure that any Sub-consultants, as well as the Experts and agents of either of them, similarly shall not receive any such additional payment.

21.1.1.2. Furthermore, if the Consultant, as part of the Services, has the responsibility of advising the Procuring Agency on the procurement of goods, works or services. Any discounts or commissions obtained by the Consultant in the exercise of such procurement responsibility shall be for the account of the Procuring Agency.

21.1.2. **Consultant and Affiliates Not to Engage in Certain Activities**

21.1.2.1. The Consultant agrees that, during the term of this Contract and after its termination, the Consultant and any entity affiliated with the Consultant, as well as any Sub-consultants and any entity affiliated with such Sub-consultants, shall be disqualified from providing goods, works or non-consulting services resulting from or directly related to the Consultant's Services for the preparation or implementation of the project, unless otherwise indicated in the SCC.

21.1.3. **Prohibition of Conflicting Activities**

21.1.3.1. The Consultant shall not engage, and shall cause its Experts as well as its Sub-consultants not to engage, either directly or indirectly, in any business or professional activities that would conflict with the activities assigned to them under this Contract.

21.1.4. **Strict Duty to Disclose Conflicting Activities**

21.1.4.1. The Consultant has an obligation and shall ensure that its Experts and Sub-consultants shall have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of their Procuring Agency, or that may reasonably be perceived as having this effect. Failure to disclose said situations may lead to the disqualification of the Consultant or the termination of its Contract.

22. **Confidentiality**

22.1. Except with the prior written consent of the Procuring Agency, the Consultant and the Experts shall not at any time communicate to any person or entity any confidential information acquired in the course of the Services, nor shall the Consultant and the Experts make public the recommendations formulated in the course of, or as a result of, the Services.

23. **Liability of the Consultant**

23.1. Subject to additional provisions, if any, set forth in the SCC, the Consultant's liability under this Contract shall be as determined under the Applicable Law.

24. **Insurance to be Taken out by the Consultant**

24.1. The Consultant (i) shall take out and maintain, and shall cause any Sub-consultants to take out and maintain, at its (or the Sub-consultants', as the case may be) own cost but on terms and conditions approved by the Procuring Agency, insurance against the risks, and for the coverage specified in the SCC, and (ii) at the Procuring Agency's request, shall provide evidence to the Procuring Agency showing that such insurance has been taken out and maintained and that the current premiums therefore have been paid. The Consultant shall ensure that such insurance is in place prior to commencing the Services as stated in Clause GCC 13.

25. **Accounting, Inspection and Auditing**

25.1. The Consultant shall keep, and shall make all reasonable efforts to cause its Sub-consultants to keep, accurate and systematic accounts and records in respect of the Services in such form and detail as will clearly identify relevant time changes and costs.

25.2. Pursuant to paragraph 1.23 (e) of Attachment 1 to the General Conditions, the Consultant shall permit and shall cause its agents (where declared or not), subcontractors, sub-consultants, service providers, suppliers, and personnel, to permit, the procuring agency to inspect the site and/or the accounts, records and other documents relating to the procurement process, selection and/or contract execution, and to have such accounts, records and other documents. The Consultant's and its Subcontractors' and sub-consultants' attention is drawn to Sub-Clause 10.1 (Fraud and Corruption) which provides, inter alia, that acts intended to materially impede the exercise of the Procuring Agency's inspection and audit rights constitute a prohibited practice subject to contract termination.

26. **Reporting Obligations**

26.1. The Consultant shall submit to the Procuring Agency the reports and documents specified in Appendix A, in the form, in the numbers and within the time periods set forth in the said Appendix.

27. **Proprietary Rights of the Procuring Agency in Reports and Records**

27.1. Unless otherwise indicated in the SCC, all reports and relevant data and information such as maps, diagrams, plans, databases, other documents and software, supporting records or material compiled or prepared by the Consultant for the Procuring Agency in the course of the Services shall be confidential and become and remain the absolute property of the Procuring Agency. The Consultant shall, not later than upon termination or expiration of this Contract, deliver all such documents to the Procuring Agency, together with a detailed inventory thereof. The Consultant may retain a copy of such documents, data and/or software but shall not use the same for purposes unrelated to this Contract without prior written approval of the Procuring Agency.

27.2. If license agreements are necessary or appropriate between the Consultant and third parties for purposes of development of the plans, drawings, specifications, designs, databases, other documents and software, the Consultant shall obtain the Procuring Agency's prior written approval to such agreements, and the Procuring Agency shall be entitled at its discretion to require recovering the expenses related to the development of the program(s) concerned. Other restrictions about the future use of these documents and software, if any, shall be specified in the SCC.

28. **Equipment, Vehicles and Materials**

28.1. Equipment, vehicles and materials made available to the Consultant by the Procuring Agency, or purchased by the Consultant wholly or partly with funds provided by the Procuring Agency, shall be the property of the Procuring Agency and shall be marked accordingly. Upon termination or expiration of this Contract, the Consultant shall make available to the Procuring Agency an inventory of such equipment, vehicles and materials and shall dispose of such equipment, vehicles and materials in accordance with the Procuring Agency's instructions. While in possession of such equipment, vehicles and materials, the Consultant, unless otherwise instructed by the Procuring Agency in writing, shall insure them at the expense of the Procuring Agency in an amount equal to their full replacement value.

28.2. Any equipment or materials brought by the Consultant or its Experts into the Procuring Agency's country for the use either for the project or personal use shall remain the property of the Consultant or the Experts concerned, as applicable.

29. **Code of Conduct**

29.1. The Procuring Agencies and the Consultant are bound to follow the Code of Ethics to be issued by the Authority.

D. Consultant's Experts and Sub-Consultants

30. **Description of Key Experts**

30.1. The title, agreed job description, minimum qualification and time-input estimates to carry out the Services of each of the Consultant's Key Experts are described in Appendix B.

30.2. If required to comply with the provisions of Clause GCC 20a, adjustments with respect to the estimated time-input of Key Experts set forth in Appendix B may be made by the Consultant by a written notice to the Procuring Agency, provided (i) that such adjustments shall not alter the original time-input estimates for any individual by more than 10% or one week, whichever is larger; and (ii) that the aggregate of such adjustments shall not cause payments under this Contract to exceed the ceilings set forth in Clause GCC 42.2.

30.3. If additional work is required beyond the scope of the Services specified in Appendix A, the estimated time-input for the Key Experts may be increased by agreement in writing between the Procuring Agency and the Consultant. In case where payments under this Contract exceed the ceilings set forth in Clause GCC 42.2, the Parties shall sign a Contract amendment.

31. **Replacement of Key Experts**

31.1. Except as the Procuring Agency may otherwise agree in writing, no changes shall be made in the Key Experts.

31.2. Notwithstanding the above, the substitution of Key Experts during Contract execution may be considered only based on the Consultant's written request and due to circumstances outside the reasonable control of the

Consultant, including but not limited to death or medical incapacity. In such case, the Consultant shall forthwith provide as a replacement, a person of equivalent or better qualifications and experience, and at the same rate of remuneration.

32. **Approval of Additional Key Experts**

32.1. If during execution of the Contract, additional Key Experts are required to carry out the Services, the Consultant shall submit to the Procuring Agency for review and approval a copy of their Curricula Vitae (CVs). If the Procuring Agency does not object in writing (stating the reasons for the objection) within twenty two (22) days from the date of receipt of such CVs, such additional Key Experts shall be deemed to have been approved by the Procuring Agency.
The rate of remuneration payable to such new additional Key Experts shall be based on the rates for other Key Experts position which require similar qualifications and experience.

33. **Removal of Experts or Sub-consultants**

33.1. If the Procuring Agency finds that any of the Experts or Sub-consultant has committed serious misconduct or has been charged with having committed a criminal action, or shall the Procuring Agency determine that a Consultant's Expert or Sub-consultant has engaged in Fraud and Corruption while performing the Services, the Consultant shall, at the Procuring Agency's written request, provide a replacement.

33.2. In the event that any of Key Experts, Non-Key Experts or Sub-consultants is found by the Procuring Agency to be incompetent or incapable in discharging assigned duties, the Procuring Agency, specifying the grounds therefore, may request the Consultant to provide a replacement.

33.3. Any replacement of the removed Experts or Sub-consultants shall possess better qualifications and experience and shall be acceptable to the Procuring Agency.

34. **Replacement/ Removal of Experts – Impact on Payments**

34.1. Except as the Procuring Agency may otherwise agree, (i) the Consultant shall bear all additional travel and other costs arising out of or incidental to any removal and/or replacement, and (ii) the remuneration to be paid for any of the Experts provided as a replacement shall not exceed the remuneration which would have been payable to the Experts replaced or removed.

35. **Working Hours, Overtime, Leave, etc.**

35.1. Working hours and holidays for Experts are set forth in Appendix B. To account for travel time to/from the Procuring Agency's country, experts carrying out Services inside the Procuring Agency's country shall be deemed to have commenced or finished work in respect of the Services such number of days before their arrival in, or after their departure from, the Procuring Agency's country as is specified in Appendix B.

35.2. The Experts shall not be entitled to be paid for overtime nor to take paid sick leave or vacation leave except as specified in Appendix B, and the Consultant's remuneration shall be deemed to cover these items.

35.3. Any taking of leave by Key Experts shall be subject to the prior approval by the Consultant who shall ensure that absence for leave purposes will not delay the progress and or impact adequate supervision of the Services.

E. Obligations of the Procuring Agency

36. Assistance and Exemptions

36.1. Unless otherwise specified in the SCC, the Procuring Agency shall use its best efforts to:

36.1.1. Assist the Consultant with obtaining work permits and such other documents as shall be necessary to enable the Consultant to perform the Services.

36.1.2. Facilitate prompt clearance through customs of any property required for the Services and of the personal effects of the Experts and their eligible dependents.

36.1.3. Issue to officials, agents and representatives of the Government all such instructions and information as may be necessary or appropriate for the prompt and effective implementation of the Services.

36.1.4. Assist the Consultant and the Experts and any Sub-consultants employed by the Consultant for the Services with obtaining exemption from any requirement to register or obtain any permit to practice their profession or to establish themselves either individually or as a corporate entity in the Procuring Agency's country according to the applicable law in the Procuring Agency's country.

36.1.5. Assist the Consultant, any Sub-consultants and the Experts of either of them with obtaining the privilege, pursuant to the applicable law in the Procuring Agency's country, of bringing into the Procuring Agency's country reasonable amounts of foreign currency for the purposes of the Services or for the personal use of the Experts and of withdrawing any such amounts as may be earned therein by the Experts in the execution of the Services.

36.1.6. Provide to the Consultant any such other assistance as may be specified in the SCC.

37. **Access to Project Site**

37.1. The Procuring Agency warrants that the Consultant shall have, free of charge, unimpeded access to the project site in respect of which access is required for the performance of the Services. The Procuring Agency will be responsible for any damage to the project site or any property thereon resulting from such access and will indemnify the Consultant and each of the experts in respect of liability for any such damage, unless such damage is caused by the willful default or negligence of the Consultant or any Sub-consultants or the Experts of either of them.

38. **Change in the Applicable Law Related to Taxes and Duties**

38.1. If, after the date of this Contract, there is any change in the applicable law in the Procuring Agency's country with respect to taxes and duties which increases or decreases the cost incurred by the Consultant in performing the Services, then the remuneration and reimbursable expenses otherwise payable to the Consultant under this Contract shall be increased or decreased accordingly by agreement between the Parties hereto, and corresponding adjustments shall be made to the ceiling amounts specified in Clause GCC 42.2.

39. **Services, Facilities and Property of the Procuring Agency**

39.1. The Procuring Agency shall make available to the Consultant and the Experts, for the purposes of the Services and free of any charge, the services, facilities and property described in the Terms of Reference (Appendix A) at the times and in the manner specified in said Appendix A.

39.2. In case that such services, facilities and property shall not be made available to the Consultant as and when specified in Appendix A, the Parties shall agree on (i) any time extension that it may be appropriate to grant to the Consultant for the performance of the Services, (ii) the manner in which the Consultant shall procure any such services, facilities and property from other sources, and (iii) the additional payments, if any, to be made to the Consultant as a result thereof pursuant to Clause GCC 42.3.

40. **Counterpart Personnel**

40.1. The Procuring Agency shall make available to the Consultant free of charge such professional and support counterpart personnel, to be nominated by the Procuring Agency with the Consultant's advice, if specified in Appendix A.

40.2. If counterpart personnel are not provided by the Procuring Agency to the Consultant as and when specified in Appendix A, the Procuring Agency and the Consultant shall agree on (i) how the affected part of the Services shall be carried out, and (ii) the additional payments, if any, to be made by the Procuring Agency to the Consultant as a result thereof pursuant to Clause GCC 42.3.

40.3. Professional and support counterpart personnel, excluding Procuring Agency's liaison personnel, shall work under the exclusive direction of the Consultant. If any member of the counterpart personnel fails to perform adequately any work assigned to such member by the Consultant that is consistent with the position occupied by such member, the Consultant may request the replacement of such member, and the Procuring Agency shall not unreasonably refuse to act upon such request.

41. **Payment Obligation**

41.1. In consideration of the Services performed by the Consultant under this Contract, the Procuring Agency shall make such payments to the Consultant and in such manner as is provided by GCC F below.

F. Payments to the Consultant

42. **Ceiling Amount**

42.1. An estimate of the cost of the Services is set forth in Appendix C (Remuneration) and Appendix D (Reimbursable expenses).

42.2. Payments under this Contract shall not exceed the ceilings in foreign currency and in local currency specified in the SCC.

42.3. For any payments in excess of the ceilings specified in GCC42.2, an amendment to the Contract shall be signed by the Parties referring to the provision of this Contract that evokes such amendment.

43. **Remuneration and Reimbursable Expenses**

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

43.1. The Procuring Agency shall pay to the Consultant (i) remuneration that shall be determined on the basis of time actually spent by each Expert in the performance of the Services after the date of commencing of Services or such other date as the Parties shall agree in writing; and (ii) reimbursable expenses that are actually and reasonably incurred by the Consultant in the performance of the Services.

43.2. All payments shall be at the rates set forth in Appendix C and Appendix D.

43.3. Unless the SCC provides for the price adjustment of the remuneration rates, said remuneration shall be fixed for the duration of the Contract.

43.4. The remuneration rates shall cover: (i) such salaries and allowances as the Consultant shall have agreed to pay to the Experts as well as factors for social charges and overheads (bonuses or other means of profit-sharing shall not be allowed as an element of overheads), (ii) the cost of backstopping by home office staff not included in the Experts' list in Appendix B, (iii) the Consultant's profit, and (iv) any other items as specified in the SCC.

43.5. Any rates specified for Experts not yet appointed shall be provisional and shall be subject to revision, with the written approval of the Procuring Agency, once the applicable remuneration rates and allowances are known.

44. **Taxes and Duties**

44.1. The Consultant, Sub-consultants and Experts are responsible for meeting any and all tax liabilities arising out of the Contract unless it is stated otherwise in the SCC.

44.2. As an exception to the above and as stated in the SCC, all local identifiable indirect taxes (itemized and finalized at Contract negotiations) are reimbursed to the Consultant or are paid by the Procuring Agency on behalf of the Consultant.

45. **Currency of Payment**

45.1. Any payment under this Contract shall be made in the currency(ies) specified in the SCC.

46. **Mode of Billing and Payment**

46.1. Billings and payments in respect of the Services shall be made as follows:
(a) Advance payment. Within the number of days after the Effective Date, the Procuring Agency shall pay to the Consultant an advance payment as specified in the SCC. Unless otherwise indicated in the SCC, an advance payment shall be made against an advance payment bank guarantee acceptable to the Procuring Agency in an amount (or amounts) and in a currency (or currencies) specified in the SCC. Such guarantee (i) is to remain effective until the advance payment has been fully set off, and (ii) is to be in the form set forth in Appendix E, or in such other form as the Procuring Agency shall have approved in writing. The advance payments will be set off by the Procuring Agency in equal installments against the statements for the number of months of the Services specified in the SCC until said advance payments have been fully set off.
(b) The Itemized Invoices. As soon as practicable and not later than fifteen (15) days after the end of each calendar month during the period of the Services, or after the end of each time interval otherwise indicated in the SCC, the Consultant shall submit to the Procuring Agency, in duplicate, itemized invoices, accompanied by the receipts or other appropriate supporting documents, of the amounts payable pursuant to Clauses GCC 45 and GCC 46 for such interval, or any other period indicated in the SCC. Separate invoices shall be submitted for expenses incurred in foreign currency and in local currency. Each invoice shall show remuneration and reimbursable

expenses separately.

(c) The Procuring Agency shall pay the Consultant's invoices within sixty (60) days after the receipt by the Procuring Agency of such itemized invoices with supporting documents. Only such portion of an invoice that is not satisfactorily supported may be withheld from payment. Should any discrepancy be found to exist between actual payment and costs authorized to be incurred by the Consultant, the Procuring Agency may add or subtract the difference from any subsequent payments.

(d) The Final Payment .The final payment under this Clause shall be made only after the final report and a final invoice, identified as such, shall have been submitted by the Consultant and approved as satisfactory by the Procuring Agency. The Services shall be deemed completed and finally accepted by the Procuring Agency and the final report and final invoice shall be deemed approved by the Procuring Agency as satisfactory ninety (90) calendar days after receipt of the final report and final invoice by the Procuring Agency unless the Procuring Agency, within such ninety (90) calendar day period, gives written notice to the Consultant specifying in detail deficiencies in the Services, the final report or final invoice. The Consultant shall thereupon promptly make any necessary corrections, and thereafter the foregoing process shall be repeated. Any amount that the Procuring Agency has paid or has caused to be paid in accordance with this Clause in excess of the amounts payable in accordance with the provisions of this Contract shall be reimbursed by the Consultant to the Procuring Agency within thirty (30) days after receipt by the Consultant of notice thereof. Any such claim by the Procuring Agency for reimbursement must be made within twelve (12) calendar months after receipt by the Procuring Agency of a final report and a final invoice approved by the Procuring Agency in accordance with the above.

(e) All payments under this Contract shall be made to the accounts of the Consultant specified in the SCC.

(f) With the exception of the final payment under (d) above, payments do not constitute acceptance of the Services nor relieve the Consultant of any obligations hereunder.

47. **Interest on Delayed Payments**

47.1. If the Procuring Agency had delayed payments beyond fifteen (15) days after the due date stated in Clause GCC 46.1 (c), interest shall be paid to the Consultant on any amount due by, not paid on, such due date for each day of delay at the annual rate stated in the SCC.

G. Fairness and Good Faith

48. **Good Faith**

48.1. The Parties undertake to act in good faith with respect to each other's rights under this Contract and to adopt all reasonable measures to ensure the realization of the objectives of this Contract.

H. Settlement of Disputes

49. **Amicable Settlement**

49.1. Any dispute of any kind whatsoever shall arise between the Procuring Agency and the Service Provider in connection with or arising out of the Contract, including without prejudice to the generality of the foregoing, any question regarding its existence, validity or termination, or the execution of the Project –whether during developing phase or after their completion and whether before or after the termination, abandonment or breach of the Contract – the parties shall seek to resolve any such dispute or difference by mutual consultation. If the parties fail to resolve such a dispute or difference even after negotiations or mediation, then the dispute shall be referred within fourteen (14) days in writing by either party to the Arbitrator, with a copy to the other party.

49.2. Any dispute in respect of which a notice of intention to commence arbitration has been given, in accordance with GCC sub-clause 45.1, shall be finally settled by arbitration. Arbitration may be commenced prior to or after completion of the Project. Arbitration proceedings shall be conducted in accordance with Arbitration Act 1940.

49.3. Notwithstanding any reference to the arbitration herein, the parties shall continue to perform their respective obligations under the Contract unless they otherwise agree that the Procuring Agency shall pay the Service Provider any monies due the Service Provider.

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)
EPADS

Special Conditions of Contract

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)
EPADS

SPECIAL CONDITIONS OF CONTRACT

The following Special Conditions of Contract shall supplement the General Conditions of Contract. Whenever there is a conflict, the provisions herein shall prevail over those in the Conditions of Contract. The corresponding clause number of the GCC is indicated in parentheses.

Number of GC Clause

Amendments of, and Supplements to, Clauses in the General Conditions of Contract>

Number of GC Clause 3.1

The Contract shall be interpreted in accordance with the laws of Islamic Republic of Pakistan

Number of GC Clause 4.1

The language is **English**

Number of GC Clause 6.1 and 6.2

The addresses are:

The Procuring Agency is: Port Qasim Authority (Port Qasim Authority - PQA), Director Office of the Director General (Finance), Chairman Secretariat, Port Qasim Authority, Bin Qasim, Karachi - 75020, Bin Qasim Sub-Division, Malir (District), Karachi (Division), Sindh (Province).

The Consultant Address:

The title of the subject procurement is:HIRING FOR THE SERVICES OF TAX CONSULTANCY FIRM

Number of GC Clause 8.1

[Note: If the Consultant consists only of one entity, state "N/A";Or

The Lead Member on behalf of the JV is ___________ ______________________________ *[insert name of the member]*

Number of GC Clause 9.1

The Authorized Representatives are:

The Authorized Representatives are:

For the Procuring Agency:

Port Qasim Authority (Port Qasim Authority - PQA), Director
Office of the Director General (Finance), Chairman Secretariat, Port Qasim Authority, Bin Qasim, Karachi - 75020, Bin Qasim Sub-Division, Malir (District), Karachi (Division), Sindh (Province).
+92-321-821-7264
dir.accounts@pqa.gov.pk

For the Bidder:

Name: ………………………

Designation: ……………..

Address: ……………………………..

Number of GC Clause 11.1

[Note: If there are no effectiveness conditions, state "N/A"]OR

List here any conditions of effectiveness of the Contract]

The effectiveness conditions are the following: *[insert "N/A" or list the conditions]*

Termination of Contract for Failure to Become Effective:

The time period shall be ______________________ *[insert time period, e.g.: four months]*.

Commencement of Services:

The number of days shall be________________ *[e.g.: ten]*.

Confirmation of Key Experts' availability to start the Assignment shall be submitted to the Procuring Agency in writing as a written statement signed by each Key Expert.

Expiration of Contract:

The time period shall be _______________________ *[insert time period, e.g.: twelve months]*.

Number of GC Clause 23.1

No additional provisions.

The following limitation of the Consultant's Liability towards the Procuring Agency can be subject to the Contract's negotiations:

Consultant's Liabilities

Compliance: Tax returns, statements, advance tax, extensions and legal updates. Optimization: Tax planning and advice on Income/Sales Tax, FED, SRB and withholding tax. Returns/Audits: Filing, reconciliation, audits, assessments, notices, hearings and rectifications. Appeals/ADRC: Appeal preparation, filing and representation. Refunds: Refund claims, orders and compensation. Updates: Tax law and compliance updates. Other: Advisory, ombudsman, litigation and non-resident tax support.

Number of GC Clause 24.1

The insurance coverage against the risks shall be as follows:

(a) Professional liability insurance, with a minimum coverage of _____________________ *[insert amount and currency which should be not less than the total ceiling amount of the Contract]*;

Number of GC Clause 33. Removal of Experts or Sub-consultants

[Note to Procuring Agency: include the following for supervision of infrastructure contracts (such as Plant or Works) and for other consulting service where the social risks are substantial or high, otherwise delete.]

Price adjustment on the remuneration …………….. ***[****insert* **"applies"** *or* **" does not apply"*]***

[If the Contract is less than 18 months, price adjustment does not apply.

If the Contract has duration of more than 18 months, a price adjustment provision on the remuneration for foreign and/or local inflation shall be included here. The adjustment should be made every 12 months after the date of the contract for remuneration in foreign currency and – except if there is very high inflation in the Procuring Agency's country, in which case more frequent adjustments should be provided for – at the same intervals for remuneration in local currency. Remuneration in foreign currency should be adjusted by using the relevant index for salaries in the country of the respective foreign currency (which normally is the country of the Consultant) and remuneration in local currency by using the corresponding index for the Procuring Agency's country. A sample provision is provided below for guidance:

Payments for remuneration made in [foreign *and/or* local] currency shall be adjusted as follows:

{or }

where

R_f is the adjusted remuneration;

R_{fo} is the remuneration payable on the basis of the remuneration rates (**Appendix C**) in foreign currency;

I_f is the official index for salaries in the country of the foreign currency for the first month for which the adjustment is supposed to have effect; and

I_{fo} is the official index for salaries in the country of the foreign currency for the month of the date of the Contract.

{or }

where

R_l is the adjusted remuneration;

R_{lo} is the remuneration payable on the basis of the remuneration rates (**Appendix D**) in local currency;

I_l is the official index for salaries in the Procuring Agency's country for the first month for which the adjustment is to have effect; and

I_{lo} is the official index for salaries in the Procuring Agency's country for the month of the date of the Contract.

The currency of payment shall be the following: *PKR*

[The advance payment could be in either the foreign currency, or the local currency, or both; select the correct wording in the Clause here below. The advance bank payment guarantee should be in the same currency(ies)]

The following provisions shall apply to the advance payment and the advance bank payment guarantee:

Following is the guidance for Dispute Resolution

i. If any dispute of any kind whatsoever shall arise between the Authority and the Bidder in connection with or arising out of the Contract, including without prejudice to the generality of foregoing, any question regarding its existence, validity, termination and the execution of the Contract – whether during developing phase or after their completion and whether before or after the termination, abandonment or breach of the Contract – the parties shall seek to resolve any such dispute or difference by mutual diligent negotiations in good faith within 14 (fourteen) days following a notice sent by one Party to the other Party in this regard**.**

ii. At future of negotiation the dispute shall be resolved through mediation and mediator shall be appointed with the mutual consent of the both parties**.**

iii. At the event of failure of mediation to resolve the dispute relating to this contract such dispute shall finally be resolved through binding Arbitration by sole arbitrator in accordance with Arbitration Act 1940. The arbitrator shall be appointed by mutual consent of the both parties**.** The Arbitration shall take place in Islamabad, Pakistan and proceedings will be conducted in English language.

iv. The cost of the mediation and arbitration shall be shared by the parties in equal proportion however the both parties shall bear their own costs and lawyer's fees regarding their own participation in the mediation and arbitration. However, the Arbitrator may make an award of costs upon the conclusion of the arbitration making any party to the dispute liable to pay the costs of another party to the dispute**.**

v. Arbitration proceedings as mentioned in the above clause regarding resolution of disputes may be commenced prior to, during or after completion of the contract.

Notwithstanding any reference to the arbitration herein, the parties shall continue to perform their respective obligations under the Contract unless they otherwise agree that the Authority shall pay the Bidder any monies due to the Bidder.

Arbitrator's fee:

The fee shall be specified in Pak Rupees, as determined by the Arbitrator, which shall be shared equally by both parties**.**

Appointing Authority for Arbitrator:

By the Mutual Consent or in accordance with the provisions of Arbitration Act, 1940, in case the parties fail to reach a consensus on the name of sole arbitrator, any party may submit an application to the Chief Justice Islamabad High Court for appointment of sole arbitrator. The Chief Justice IHC may appoint a former judge of any High Court or Supreme Court as the sole arbitrator to resolve the dispute between the parties.

Rules of procedure for arbitration proceedings:

Any dispute between the Authority and a Bidder who is a national of the Islamic Republic of Pakistan arising in connection with the present Contract shall be referred to adjudication or arbitration in accordance with the laws of the Islamic Republic of Pakistan including Arbitration Act 1940, however above provision shall prevail in referring the case to the Arbitrator.

Place of Arbitration and Award:

The arbitration shall be conducted in English language and place of arbitration shall be at Islamabad. The award of the arbitrator shall be final and shall be binding on the parties.

Bid Securing Declaration

EPADS

Bid Securing Declaration

Date: *[insert date (as day, month and year)]*

Bid No.:***P86605***

To: **Port Qasim Authority (Port Qasim Authority - PQA), Director Office of the Director General (Finance), Chairman Secretariat, Port Qasim Authority, Bin Qasim, Karachi - 75020, Bin Qasim Sub-Division, Malir (District), Karachi (Division), Sindh (Province).**

We, the undersigned, declare that:

We understand that, according to your conditions, Bids must be supported by a Bid Securing Declaration.

We accept that we will be blacklisted and henceforth cross debarred for participating in respective category of public procurement proceedings for a period of (not more than) six months, if fail to abide with a bid securing declaration, however without indulging in corrupt and fraudulent practices, if we are in breach of our obligation(s) under the Bid conditions, because we:

1. have withdrawn or modified our Bid during the period of Bid Validity specified in the Form of Bid;
2. Disagreement to arithmetical correction made to the Bid price; or
3. having been notified of the acceptance of our Bid by the Procuring Agency during the period of Bid Validity, (i) failure to sign the contract if required by Procuring Agency to do so or (ii) fail or refuse to furnish the Performance Security or to comply with any other condition precedent to signing the contract specified in the Bidding Documents.

We understand this Bid Securing Declaration shall expire if we are not the successful

Bidder, upon the earlier of (i) our receipt of your notification to us of the name of the successful Bidder; or (ii) twenty-eight (28) days after the expiration of our Bid.

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

Contract Form

FORM OF CONTRACT

This CONTRACT (hereinafter called the “Contract”) is made the *[number]* day of the month of *[month]*, *[year]*, between, on the one hand, *[name of Procuring Agency or Recipient]* (hereinafter called the “Procuring Agency”) and, on the other hand, *[name of Consultant]* (hereinafter called the “Consultant”).

[If the Consultant consist of more than one entity, the above should be partially amended to read as follows: “…(hereinafter called the “Procuring Agency”) and, on the other hand, a Joint Venture consisting of the following entities, each member of which will be jointly and severally liable to the Procuring Agency for all the Consultant’s obligations under this Contract, namely, *[name of member]* and *[name of member]* (hereinafter called the “Consultant”).]

WHEREAS

1. the Procuring Agency has requested the Consultant to provide certain consulting services as defined in this Contract (hereinafter called the “Services”);

2. the Consultant, having represented to the Procuring Agency that it has the required professional skills, expertise and technical resources, has agreed to provide the Services on the terms and conditions set forth in this Contract;

3. the Procuring Agency has received [*or* has applied for] a loan [*or* credit *or* grant] from the *[Insert as appropriate:)]* toward the cost of the Services and intends to apply a portion of the proceeds of this [loan/credit/grant] to eligible payments under this Contract, it being understood that (i) payments will be made only at the request of the Procuring Agency; (ii) such payments will be subject, in all respects, to the terms and conditions of the [loan/financing/grant] agreement, including prohibitions of withdrawal from the [loan/credit/grant] account for the purpose of any payment to persons or entities, or for any import of goods, if such payment or import.

NOW THEREFORE the parties hereto hereby agree as follows:

The following documents attached hereto shall be deemed to form an integral part of this Contract:

- The General Conditions of Contract
- The Special Conditions of Contract;
- Appendices: Appendix
  - Terms of Reference Appendix
  - Key Experts Appendix
  - Remuneration Cost Estimates Appendix)
  - Reimbursable Cost Estimates Appendix
  - Form of Advance Payments Guarantee

In the event of any inconsistency between the documents, the following order of precedence shall prevail: the Special Conditions of Contract; the General Conditions of Contract, including Attachment 1; Appendix A;

Appendix B; Appendix C and Appendix D; and Appendix E. Any reference to this Contract shall include, where the context permits, a reference to its Appendices.

2. The mutual rights and obligations of the Procuring Agency and the Consultant shall be as set forth in the Contract, in particular:

(a) the Consultant shall carry out the Services in accordance with the provisions of the Contract; and

(b) the Procuring Agency shall make payments to the Consultant 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 as of the day and year first above written.

For and on behalf of *[Name of Procuring Agency]*

[Authorized Representative of the Procuring Agency – name, title and signature]

For and on behalf of *[Name of Consultant or Name of a Joint Venture]*

[Authorized Representative of the Consultant – name and signature]

[For a joint venture, either all members shall sign or only the lead member, in which case the power of attorney to sign on behalf of all members shall be attached.]

For and on behalf of each of the members of the Consultant [insert the name of the Joint Venture]

[Name of the lead member]

[Authorized Representative on behalf of a Joint Venture]

[add signature blocks for each member if all are signing]

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

Integrity Pact

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

Integrity Pact

DECLARATION OF FEES, COMMISSION AND BROKERAGE ETC. PAYABLE BYTHE SUPPLIERS OF GOODS, SERVICES & WORKS IN CONTRACTS WORTH RS.10.00 MILLION OR MORE

Contract Number: Contract Value: Contract Title:

Dated:

[Name of Supplier] hereby declares that it has not obtained or induced the procurement of any contract, right, interest, privilege or other obligation or benefit from Government of Pakistan or any administrative subdivision or agency thereof or any other entity owned or controlled by it (GoP) through any corrupt business practice.

Without limiting the generality of the foregoing [Name of Supplier] represents and warrants that it has fully declared the brokerage, commission, fee etc. paid or payable to anyone and not given or agreed to give and shall not give or agree to give to anyone within or outside Pakistan either directly or indirectly through any natural or juridical person, including its affiliate, agent, associate, broker, consultant, director, promoter, shareholder, sponsor or subsidiary, any commission, gratification, bribe, finder's fee or kickback, whether described as consultations fee or otherwise, with the object of obtaining or inducing the procurement of a contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP, except that which has been expressly declared pursuant hereto.

[Name of Supplier] certifies that it has made and will make full disclosure of all agreements and arrangements with all persons in respect of or related to the transaction with GoP and has not taken any action or will not take any action to circumvent the above declaration, representative or warranty.

[Name of Supplier] accepts full responsibility and strict liability for making and false declaration, not making full disclosure, misrepresenting fact or taking any action likely to defeat the purpose of this declaration, representation and warranty. It agrees that any contract, right interest, privilege or other obligation or benefit obtained or procured as aforesaid shall, without prejudice to any other right and remedies available to GoP under any law, contract or other instrument, be voidable at the option of GoP.

Notwithstanding any rights and remedies exercised by GoP in this regard, [Name of Supplier] agrees to indemnify GoP for any loss or damage incurred by it on account of its corrupt business practices and further pay compensation to GoP in an amount equivalent to ten time the sum of any commission, gratification, bribe, finder's fee or kickback given by [Name of Supplier] as aforesaid for the purpose of obtaining or inducing the procurement of any contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP.

Performance Guarantee Form

Performance Guarantee Form

To: **Port Qasim Authority (Port Qasim Authority - PQA), Director Office of the Director General (Finance), Chairman Secretariat, Port Qasim Authority, Bin Qasim, Karachi - 75020, Bin Qasim Sub-Division, Malir (District), Karachi (Division), Sindh (Province).**

WHEREAS *[name of Bidder]* (hereinafter called "the Bidder") has undertaken, in pursuance of Contract No. *[reference number of the contract]* dated *[insert date]* for provision of Goods*(*hereinafter called "the Contract").

AND WHEREAS it has been stipulated by you in the said Contract that the Bidder shall furnish you with a Bank Guarantee by a reputable bank for the sum specified therein as security for compliance with the Bidder's performance obligations in accordance with the Contract.

AND WHEREAS we have agreed to give the Bidders guarantee:

THEREFORE, WE hereby affirm that we are Guarantors and responsible to you, on behalf of the Bidder, up to a total of *[amount of the guarantee in words and figures]*, and we undertake to pay you, upon your first written demand declaring the Bidder to be in default under the Contract and without cavil or argument, any sum or sums within the limits of *[amount of guarantee]* as aforesaid, without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

This guarantee is valid until the: *[insert date]*

Signature and seal of the Guarantors

____

[name of bank or financial institution]

[address]

[date}

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)
EPADS

Annexure

RFP for Hiring Tax Consultant Firm

Information (Read-Only)

See Form Under Additional Forms and Documents: **RFP for Hiring Tax Consultant Firm** (page number: 69)

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)
EPADS

Procurement Forms

Additional Forms and Documents

Government of Pakistan
Ministry of Maritime Affairs
Port Qasim Authority

Request for Proposal (RFP)

For

HIRING FOR THE SERVICES OF TAX CONSULTANCY FIRM

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)
EPADS

Table of contents

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.

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)
EPADS

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 Periodical statutory compliances

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.

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EPADS

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.

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

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)

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

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.

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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 **APPOINTMENT OF TAX CONSULTANCY FIRM**

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.

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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.

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