

BIDDING DOCUMENTS
For
Taxation Services

Pakistan Telecommunication Authority

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Government of Pakistan
PAKISTAN TELECOMMUNICATION AUTHORITY
www.pta.gov.pk

REQUEST FOR EXPRESSION OF INTEREST (EOI)

TAXATION SERVICES

Pakistan Telecommunication Authority (PTA), a statutory body established under Pakistan Telecommunication (Re-Organization) Act 1996, invites electronic bids from the interested Bidders registered with Income Tax and Sales Tax Departments and who are on Active Taxpayers List of the Federal Board of Revenue, for taxation services for PTA for period(s) as approved by PTA from time to time.

Bidding documents, containing detailed terms of reference and specific conditions, etc. are available at office of the undersigned. Price of the bidding documents is Rs.500/- (non-refundable pay order in favour of PTA). Bidding documents can also be downloaded from www.pta.gov.pk free of cost.

The bids, prepared in accordance with the instructions in the bidding documents, must be submitted through E-Pak Acquisition and Disposal System i.e. e-PADS before 30th January 2024 at 11:00 AM. Technical bids will be open on the same day at 11:30 AM through e-PADS system. If the bid receiving and opening day fall on a public holiday, the bids will be opened on next working day at the same time. . This advertisement is also available at PTA and PPRA websites i.e. www.pta.gov.pk and www.ppra.org.pk.

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Email: umarawan@pta.gov.pk

2. INSTRUCTIONS TO SERVICE PROVIDER:

2.1 Introduction:

Pakistan Telecom Authority (PTA) is established under Pakistan Telecom Authority (Re-Organization) Act 1996 (The ACT). PTA is mandated to regulate the telecom industry of Pakistan, issue licenses and create fair regime in the telecom sector. Among other things PTA is also required to collect fees from operators providing telecom service under license issued by PTA, and income of PTA is made taxable through an amendment in the ACT further such authorities were required to be taxed by finance ACT 2006.

2.2 Queries regarding Bidding Documents

Prospective bidders may request in writing for clarification of any provisions of bidding documents not later than five days before proposal submission date. Any subsequent queries will neither be entertained nor responded. Any request for clarification must be sent in writing by mail, facsimile, or electronic mail to PTA's address indicated below. PTA will respond by facsimile or electronic mail to such requests and will send written copies of response (including an explanation of query but without identifying source of inquiry) to all participating prospective bidders who intend to submit proposals.

Address for requesting and all correspondence with PTA related to this assignment including requesting for clarification/submission of proposal etc. is as follows:

Director (P & C)
Pakistan Telecommunication Authority
HQs F 5/1, Islamabad
Ph: +92-51-9216004,
Fax: +92-51-9214039
www.pta.gov.pk
Email: abdurrab@pta.gov.pk

2.3 Proposal Requirements:

i. Technical Proposal:

While responding to Technical Proposal, prospective bidders are required to view scope of work and all related documents of these bidding documents. Material deficiencies in providing information requested may result in non-acceptance of proposal.

Technical proposal should provide information about all the parameters required for technical evaluation as mentioned at sr. 4.1 of these bidding documents. Further, following information should also be covered in technical proposal:

a. Quality:

- i. Tax Partners & Staff (who are members of ICAP/Tax Bar Association or similar international bodies)
- ii. Engagement Partner, Manager and team profiles, experience and qualifications.
- iii. Demonstrable Internal Quality Review Process on Advices / appeals
- iv. Affiliated / Member firm of reputed international firm (within Top 15 ranked worldwide)
- v. Number of hours willing to provide on monthly basis

b. Experience:

- i. Experience in Telecommunication industry of Pakistan
- ii. Experience with regulatory Authorities in Pakistan

- iii. Number of years of firm's experience in taxation field

Note: All supporting documents may be attached with technical proposals.

ii. Financial Proposal:

Financial proposals should be provided on following format:

- i. Monthly Retainer ship Fee (Preparation of Tax Position & Advising on the Tax related Matters) including sub-clause A, B & C of the Scope of Services at clause 3 of these bidding documents.
- ii. Hourly rates (Partner, Manager & Team) for additional service as and when required, which may not be covered above (If required, and as per agreed time requirement of relevant person(s), on case to case basis & before provision of such services).
- iii. Out of Pocket Expenses

Evaluation of bid will be based upon figures written again clause 'i' & 'ii' above only and not other clauses of financial proposal. It is the crux of these bidding documents that maximum work to be performed by service provider would be covered in point 'i' above, and nothing in the scope would be of such nature that it would be billed separately and would be out of scope of these bidding documents, however, clause 'ii' and 'iii' above are kept in case of eventuality and to avoid frustration, service provider should also provide its quote keeping this aspect in mind and should include all possible items and works in his quote in point 'i' and accordingly may suggest to include if there is any point not written in Scope of work and considered to be a normal item of tax working.

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2.4 Submission, Receipt, and Opening of Proposals:

1. The bid, prepared in accordance with the instructions in the bidding documents, must be submitted through PPRA E-PADS portal on or before 30th January 2024 at 11:00 AM. The bids will be opened on the same day at 11:30 AM. If the bids receiving and opening day falls on a public holiday, the bids will be opened on next working day at the same time.

2. Proposals (**electronic bids**) are invited under single stage – Two envelopes Procedure of Rule 36(b) of PPRA Public Procurement Rules, 2004.

a. The bid shall be submitted through **E-Pak Acquisition and Disposal System (e-PADS) available on PPRA website**. All interested bidders must register themselves on PPRA website in e-PADS as suppliers for submitting their bids. The detailed procedure for submission of bids is available at PPRA website i.e. [epronotif1.pdf \(ppra.org.pk\)](#) .

b. The bidders through the system shall fill the standard entries of the technical and financial proposals forms and allied sections separately. However, the bidders through the system shall encrypt those entries electronically in the form of two encrypted packages with the separate encryption timelines, as configured in the 'system in accordance with the

opening schedule defined in the procurement notice and respective procurement documents'.

- c. The Procuring Agency shall access to the encrypted technical proposal portion through Encrypted Proposal Submission System (EPSS) after lapse of thirty (30) minutes on the date of proposal submission deadline configured in the system.
- d. The Procuring Agency shall open the technical proposals at the time, date and venue mentioned in the opening schedule in the presence of the bidders in accordance with the requirement of Rule 28(2) of the Public Procurement Rules, 2004. The bidders may be physically present or may choose to participate online during live opening session.
- e. The Procuring Agency shall fill out the entries of the Technical Proposal Opening Sheet generated by the system, and shall post the tender opening sheet and allied record on the system.
- f. The Procuring Agency through the system shall collect data of technical responsiveness and allied updated date of opening of financial proposal from the e-Evaluation Matrix System and e-Grievance Redressal System, and update the configuration accordingly.
- g. The Procuring Agency shall access to the encrypted financial proposal portion of the EPSS to the extent of only technically responsive proposals on the time and date configured in the system.
- h. The Procuring Agency shall fill out the entries of the Financial Proposal Opening Sheet generated by the system, and shall post the tender opening sheet and allied record on the system.
- i. The Procuring Agency shall ensure that the financial proposals remain encrypted in the system which are technically non-responsive, unless specifically required by the Authority (i.e. PPRA) for determining any trends or for the purpose of some investigation or inquiry.

3.

Note: All interested bidders must register at e-PADS at <https://eprocure.gov.pk/#/supplier/registration>. No Physical bid shall be entertained.

2.5 Bid Security:

Bid Security (**in original**) of Rs. 25,000/- (Rupees twenty five thousand only) in shape of banker's cheque in favour of Pakistan telecommunication Authority must reach this office on or before of the closing date byhours (bid security in the shape of cheques shall not be entertained).

2.6 Bid Validity:

The quoted bids shall be valid for 120 days of opening of technical bids.

2.7 Bid shall be submitted excluding GST. The GST will be paid to the tax firm on the rate prescribed by GoP from time to time.

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3 TERMS OF REFERENCE:

3.1. Scope of Tax Services:

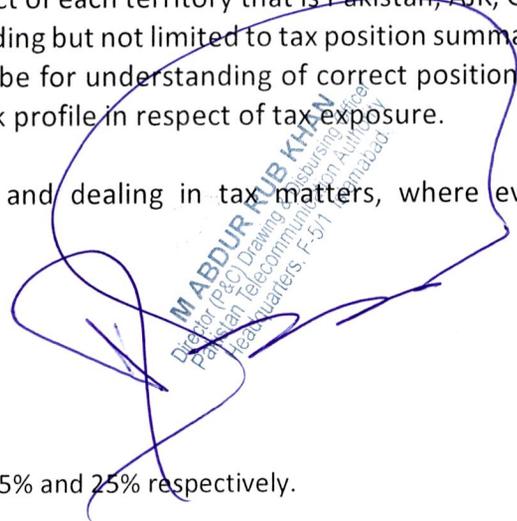
PTA intends to hire taxation services for following key tasks for a period(s) as approved by PTA from time to time:

- A. Tax Advice on existing Tax Structure
 - a. Advice on PTA's existing tax structure and contractual arrangements in relation to its position within telecommunication industry
 - b. Proposing most tax efficient / effective model for accounting.
 - c. Tax status of various PTA's matters with tax authorities and forums.
- B. Monthly Retainer
 - a. Preparation and filing of corporate tax return with Inland Revenue Department, including underlying Income/Sales tax computation on finalization of accounts and revision of return, if required.
 - b. Preparation and filing of refund application for refund due, if any.
 - c. Attendance before tax authorities including Inland Revenue department, Appeal authorities and tribunal, and responding to notices issued in connection with corporate/sales tax return and audit proceedings till finalization of assessment for Income/Sales tax or FED.
 - d. Assistance in giving tax credits as per Income tax ordinance 2001 and related Sales tax or FED, wherever applicable.
 - e. Responding day-to-day notices and other correspondence with Inland Revenue, and applet authorities concerning items listed as 'a' to 'd' above.

- f. Help in interpreting and intimating of any changes in income tax, sales tax, federal excise and custom duty laws, if and when required.
- g. Obtaining exemption certificate from Inland Revenue Authorities under various sections of Income Tax Ordinance 2001 Sales Tax Act or FED, as may be required.
- h. Doing all work that is 'a' to 'g' for Pakistan, AJ&K, Gilgit Baltistan, and all provinces of Pakistan in manner and as required at each place.

C. Appeals

- a. Preparation and filing of appeal documents with Commissioner Inland Revenue (Appeals). Preparation and filing of written submissions and attendance before Commissioner Inland Revenue (Appeals) to argue appeal(s).
- b. Preparation and filing of appeal documents with Appellate Tribunal of Inland Revenue. Preparation and filing of statements of facts and attendance to argue appeal before Appellate Tribunal of Inland Revenue and where required defend appeal filed by Inland Revenue Department.
- c. Assistance and provision of necessary papers and documents to advocate in appeal before High Court.
- d. Assistance and provision of necessary papers and documents to advocate in appeal before Supreme Court.
- e. Preparation of tax position in respect of each territory that is Pakistan, AJK, GB, and each province separately. Including but not limited to tax position summary and consolidation as the case may be for understanding of correct position in respect of tax affairs, including risk profile in respect of tax exposure.
- f. Advising on the related matters, and dealing in tax matters, where ever required.


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4. EVALUATION CRITERIA:

4.1 Evaluation of Technical Proposals:

- i. Technical and Financial bid weightage will be 75% and 25% respectively.
- ii. Proposal will be rejected if following mandatory requirement are not fulfilled:

Sr. #	Mandatory Requirements	Yes	No
1.	Provision of Certificate of Incorporation of Registration or equivalent (as the case may be)	<input type="checkbox"/>	<input type="checkbox"/>
2.	Provision of NTN & GST registration certificates with relevant tax authorities	<input type="checkbox"/>	<input type="checkbox"/>

3.	Minimum relevant experience of five years (duly supported with the documentary evidence i.e. engagement letter/contract etc.)	<input type="checkbox"/>	<input type="checkbox"/>
4.	Bidder must be in Active tax Payer List of the FBR for both income tax and sales tax.	<input type="checkbox"/>	<input type="checkbox"/>
5.	Bidder must have office / branch at Islamabad/ Rawalpindi.	<input type="checkbox"/>	<input type="checkbox"/>

- iii. Technical evaluation committee, constituted by PTA will evaluate proposals on the basis of their responsiveness to scope of work. Responsive proposal will be given a technical score (TS). Relative marking will be given to individual firms on each item of marks. Technical Proposal has 75 marks and threshold for qualifying technical evaluation is 60% i.e 45 marks.

	S.#	Criterion	Marks	Score
QUALITY	1	Tax Partners & Managers (who are members of ICAP/Tax Bar Association or similar international bodies) (relative marking)	05	
	2	Engagement Partner, Manager and team profiles, experience and qualifications (relative marking)	10	
	3	Demonstrable Internal Quality Review Process on Advices / appeals	10	
	4	Affiliated / Member firm of reputed international firm (within Top 5 ranked worldwide= 5, Top 6-15 = 3, Others= 1)	05	
	5	Experience in providing Taxation services to telecommunication industry of Pakistan duly supported by the signed contracts/ engagement letters etc. (list key transactions) (relative marking i.e; full marks shall be awarded to the bidder having maximum experience/transactions of telecom sector)	15	
	6	Experience in providing Taxation services to regulatory Authorities in Pakistan (List key transactions) duly supported by the signed contracts/ engagement letters etc. (relative marking i.e; full marks shall be awarded to the bidder having maximum experience/transaction of regulatory authorities)	10	
	7	No of years of firm's experience in taxation field with one mark per year beyond minimum	10	

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		experience of 05 years, with maximum of 10 years		
	8	No of monthly hours willing to provide (for retainer ship fee) <ul style="list-style-type: none"> • Partner - 0.20 marks per hour upto maximum of 10 hours • Manager - 0.10 marks per hour upto maximum of 30 hours • Other - 0.05 marks per hour upto maximum of 100 hours 	10	
		Total Marks	75	

4.2 Evaluation of Financial Proposals:

Financial proposals will be opened only of those bidders who secure at least 60% marks in Technical Evaluation. Lowest Financial bid will obtain the highest score. A criterion for evaluation of financial Proposal is as under:-

FINANCIAL	1	Monthly Retainer fee to cover all day to day routine matters, advices and appeals in FBR Forums, preparation of Tax Position & Advising on Tax related Matters). (relative marking i.e; lowest quoted person will get full marks and others will be marked proportionately)	20	
	2	Hourly rates (Partner, Manager & Team) for additional service as and when required, which may not be covered above. (relative marking i.e; lowest quoted person will get full marks and others will be marked proportionately)	5	
		Total Marks	25	

4.3 Award of Contract

i. Contract shall be awarded to the **most advantageous bid**, which has met the mandatory requirements/ eligibility criteria, found substantially responsive to the terms and conditions and evaluated as the highest ranked bid on the basis of quality & cost (obtaining aggregate highest marks in technical and financial evaluation) thereof, as specified in these bidding documents.

ii. In case two or more bidders obtain equal aggregate marks, then the contract will be awarded to the one with lowest financial bid.

5. TYPE OF CONTRACT:

Contract will be made with successful bidder on the basis of this bidding document and scope of work as elaborated above and contract clauses defining time period of contract, names of parties, start date will be elaborated in the contract as agreed, terms of service and other incidental matters will be same as elaborated above with no change what so ever, not already elaborated in this document.

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