

**REQUEST FOR PROPOSAL
For
Taxation Consultancy Services**

Pakistan Telecommunication Authority

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Government of Pakistan
Pakistan Telecommunication Authority
<http://www.pta.gov.pk>

Request for Expression of Interest (EOI) [For Tax Consulting Services]

Pakistan Telecommunication Authority a statutory body established under Pakistan Telecommunication (Re-Organization) Act 1996 invites Expression Of Interest (EOI) from the consultant firms, who are on Active Taxpayers List of the Federal Board of Revenue for tax consultancy services. Method of selection will be quality & cost based.

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

The expression of interest, prepared in accordance with the instructions in the EOI documents, must reach at the office of the undersigned on or before **26th December, 2018 by 2:00pm**. The expression will be opened on the same day at **2:30pm**, PTA HQs, F-5/1, Islamabad. This advertisement is also available on PPRA website at www.ppra.org.pk.

Abdur Rab Khan
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16x2

2. INSTRUCTIONS TO CONSULTANT:

2.1 Introduction:

Pakistan Telecom Authority (PTA) is formed by 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 RFP

Prospective firms/companies may request in writing for clarification of any provisions of RFP 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 agencies/firms 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:

Abdur Rab Khan
Director (Budget & Accounts)

Pakistan Telecommunication Authority
HQs F 5/1, Islamabad
Ph: +92-51-9216004,
Fax: +92-51-9214039
www.pta.gov.pk
Email: abdurab@pta.gov.pk

2.3 Proposal Requirements:

i. Technical Proposal:

While responding to Technical Proposal, prospective firms/companies are required to view scope of work and all related documents of this RFP. 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 this RFP. 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)

b. Experience:

- i. Experience in Telecommunication industry of Pakistan

- ii. Experience with regulatory Authorities in Pakistan

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 Point A, B & C of the Scope of Work.
- 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

2.4 Submission, Receipt, and Opening of Proposals:

Proposals are invited under single stage – Two envelopes Procedure of PPRA Procurement Rules 2004. Original Proposals (Technical and Financial) shall be prepared without any interlineations or overwriting. An authorized representative of applicant firm/company / individual will initial all pages of proposal with official stamp affixed on same. Other terms and conditions, as laid down in PPRA Procurement Rules 36(b) are as follows:-

- i. Bid shall comprise a single package containing two separate envelopes. Each envelope shall contain separately Technical proposal and Financial proposal;
- ii. envelopes shall be marked as “**FINANCIAL PROPOSAL**” and “**TECHNICAL PROPOSAL**” in bold and legible letters to avoid confusion;
- iii. initially, only envelope marked “**TECHNICAL PROPOSAL**” shall be opened;
- iv. envelope marked as “**FINANCIAL PROPOSAL**” shall be retained in custody of PTA without being opened;
- v. PTA shall evaluate technical proposal as per technical evaluation criteria given in RFP, without reference to price and reject any proposal which does not conform to specified requirements;
- vi. During technical evaluation no amendments in technical proposal shall be permitted;
- vii. Financial proposals of technically shortlisted companies shall be opened publicly at a time, date and venue announced and communicated to bidders in advance.
- viii. Financial proposals of firms / companies which have not been short listed on the basis of technical evaluation shall be returned un-opened to respective bidders; and
- ix. Firm / company / individual which score highest on the basis of technical as well as financial evaluation shall be accepted, as procurement is on quality and cost based process as defined under 3(b) of PPRA Consultancy Service Regulations 2010.

2.5 Bid Security:

- i. Bid Security in form of pay order or bank draft only in favor of Pakistan Telecommunication Authority, Islamabad amounting to Rs. 2% of the consultancy charges for the first year amount should be attached with Financial Proposal.
- ii. Financial Bid not accompanied with bid security shall be rejected.
- iii. Bid security of selected consultant shall be retained and released at the end of the contract period while bid security shall be returned to un-successful consultants on award of contract to successful consultant.

3 TERMS OF REFERENCE:

3.1. Scope of Tax Services:

PTA intends on hiring tax consultancy services for following key tasks:

- 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 and proposing most tax efficient / effective model.
- 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 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 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.
- f. Advising on the related matters, and dealing in tax matters, where ever required.

4. **EVALUATION CRITERIA:**

4.1 **Evaluation of Technical Proposals:**

- i. 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	<input type="checkbox"/>	<input type="checkbox"/>
4.	Bidder must be in Active tax Payer List of the FBR.	<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
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QUALITY	1	Tax Partners & Managers (who are members of ICAP/Tax Bar Association or similar international bodies) (relative marking)	5	
	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= 10, Top 6-15 = 5, Others= 1)	10	
	5	Taxation consulting experience of telecommunication industry of Pakistan (list key transactions) (relative marking i.e; full marks shall be awarded to the consultant having maximum consulting experience/transactions of telecom sector)	20	
	6	Taxation consulting experience of regulatory Authorities in Pakistan (List key transactions) (relative marking i.e; full marks shall be awarded to the consultant having maximum consulting experience/transaction of regulatory authorities)	20	
		Total Marks	75	

4.2 Evaluation of Financial Proposals:

Financial proposals will be opened only for those firms/companies 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 consultant 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 consultant will get full marks and others will be marked	5	

		proportionately)		
		Total Marks	25	

4.3 Award of Contract

Contract shall be awarded to firm/company obtaining aggregate highest marks after technical and financial evaluation.

5. TYPE OF CONTRACT:

