
SELECTION OF CONSULTANT / CONSULTANCY FIRM

REQUEST FOR PROPOSALS

RFP No.: P-29/2025

**SELECTION OF CONSULTANCY SERVICES FOR: IRIS 3.0 ROADMAP & TAX
OPERATING MODEL OF PAKISTAN (TOM-PK)**

December 2025



Submission of Bids:

on or before 11:00 AM, 19th January 2026

In case of any query, please contact Phone: (+92)51-9259353

Or visit

Procurement Cell

Pakistan Revenue Automation (Private) Limited,

PRAL Office, 2nd Floor, Galaxy Business Centre, St # 9, Sector I-9/3, Islamabad

Email: at procurement@pral.com.pk, Website: pral.com.pk

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PART I

Section I. Request for Proposal

PAKISTAN REVENUE AUTOMATION PVT. LIMITED



Proposal No: 29/2025

for

**HIRING OF CONSULTANT / CONSULTANCY FIRM FOR IRIS 3.0 ROADMAP & TAX
OPERATING MODEL OF PAKISTAN (TOM-PK)**

Date:

1. This Invitation for submission of Proposals follows EOI published in the Print Media, PPRA Website and PRAL Websites as well.
2. PRAL now invites proposals to provide the following consultancy services: Hiring of Consultant Firm/Consultant for IRIS 3.0 Roadmap & Tax Operating Model of Pakistan. More details on the services are provided in the Terms of Reference.
3. This Request for Proposal (RFP) has been addressed to the short-listed Consultants:
 01. M/s KPMG
 02. M/s PWC
 03. M/s McKinsey
 04. M/s EY Ford Rhodes

5. A firm will be selected under Quality & Cost Based procedures described in this RFP.

6. The RFP includes the following documents:

Section 1 - Letter of Invitation

Section 2 - Instructions to Consultants and Data Sheet

Section 3 - Technical Proposal (FTP) - Standard Forms

Section 4 - Financial Proposal - Standard Forms

Section 5 – Eligible Countries

Section 6 - Terms of Reference

Section 7 - Standard Forms of Contract

7. Please submit your proposal on the following address:

Procurement Cell

Pakistan Revenue Automation (Private) Limited,

PRAL Office, 2nd Floor, Galaxy Business Centre, St # 9, Sector I-9/3, Islamabad

A. Preparation of Proposals	
1. General Considerations	1.1 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.
2. Cost of Preparation of Proposal	2.1 The Consultant shall bear all costs associated with the preparation and submission of its Proposal, and PRAL shall not be responsible or liable for those costs, regardless of the conduct or outcome of the selection process. PRAL is not bound to accept any proposal, and reserves the right to annul the selection process in accordance with the procurement regulatory framework at any time prior to Contract award, without thereby incurring any liability to the Consultant.
3. Language	3.1 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.
4. Documents Comprising the Proposal	4.1 The Proposal shall comprise the documents and forms listed in the Data Sheet . If specified in the Data Sheet , the Consultant shall include a statement of an undertaking of the Consultant to observe, in competing for and executing a contract, the Procuring Regulatory Framework regarding corrupt and fraudulent practices.
5. Only One Proposal	5.1 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.
6. Proposal Validity	6.1 Proposals shall remain valid for the period specified in the Data Sheet after the Proposal submission deadline prescribed by the PA. To ensure the validity of proposal, it shall contain bid/proposal securing declaration as a complementary bid/proposal securing instrument having

	<p>the validity twenty-eight days more than the bid/proposal validity period.</p> <p>6.2 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.</p> <p>6.3 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.</p>
<p>a. Extension of Validity Period</p>	<p>6.4 If considered necessary, an extension can be made in case of exceptional circumstances (beyond the control of the procuring agency) after recording the reason(s) in writing. Such extension shall be only once, and the period of the extension should be determined keeping in view of the circumstances under which such extension is deemed to be necessary, however, the same shall not be more than the original bid validity period. The request and the responses shall be made in writing. Moreover, any such extension shall be solicited and procured in advance prior to the expiry of original (or initial) bid validity period. Bid/Proposal Securing Instrument shall also be extended in conformity with the period of extension.</p> <p>6.5 If the Consultant agrees to extend the validity of its Proposal, it shall be done without any change in the original Proposal and with the confirmation of the availability of the Key Experts.</p> <p>6.6 The Consultant has the right to refuse to extend the validity of its Proposal in which case such Proposal will not be further evaluated.</p>
<p>b. Substitution of Key Experts at Validity Extension</p>	<p>6.7 If any of the Key Experts become unavailable for the extended validity period, the Consultant shall provide a written adequate justification and evidence satisfactory to PRAL together with the substitution request. In such case, a replacement Key Expert shall have equal or better qualifications and experience than those of the originally proposed Key Expert. The technical evaluation score,</p>

	<p>however, will remain to be based on the evaluation of the CV of the original Key Expert.</p> <p>6.8 If the Consultant fails to provide a replacement Key Expert with equal or better qualifications, or if the provided reasons for the replacement or justification are unacceptable to the Procuring Agency, such Proposal will be rejected.</p>
c. Sub-Contracting	6.9 The Consultant shall not subcontract the whole of the Services.
	6.10 The Proposal Securing Declaration is required to protect PRAL against the risk of Consultant’s conduct which would warrant the consultant to face the blacklisting or debarment proceedings in accordance with regulatory framework.
	6.11 Any Proposal not accompanied by a Proposal Securing Declaration may be rejected by PRAL as non-responsive.
	6.12 The Proposal Securing Declaration of a joint venture must be in the name of the joint venture submitting the Proposal.
	6.13 The successful Consultant’s Proposal Securing Declaration will be discharged upon the signing the contract with the Successful Consultant, and furnishing the performance security.
	<p>6.14 A Consultant shall be suspended from being eligible for tendering in any contract with PRAL for the period of time indicated in the Proposal Securing Declaration:</p> <ul style="list-style-type: none"> (a) if the Consultant withdraws its Proposal, except as provided in ITC 12.6 or (b) in the case of a successful Consultant, if the Consultant fails within the specified time limit to: <ul style="list-style-type: none"> (i) sign the contract, or (ii) furnish the required performance security
7. Clarification and	7.1 The Consultant may request a clarification of any part of the RFP during the period indicated in the Data Sheet before the Proposals’ submission deadline. Any request for

<p>Amendment of RFP</p>	<p>clarification must be sent in writing, or by standard electronic means, to PRAL’s address indicated in the Data Sheet. PRAL will respond in writing, or by standard electronic means, and will send written copies of the response (including an explanation of the query but without identifying its source) to all eligible Consultants. Should PRAL 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:</p> <p>i. At any time before the proposal submission deadline, PRAL may amend the RFP by issuing an amendment in writing or by standard electronic means. The amendment shall be sent to all shortlisted Consultants and will be binding on them. The shortlisted Consultants shall acknowledge receipt of all amendments in writing.</p> <p>7.2 The Consultant who has already submitted the proposal prior to any amendments in the RFP, may submit a modified Proposal or a modification to any part of it 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.</p>
<p>8. Technical Proposal Format and Content</p>	<p>8.1 The Technical Proposal shall not include any information regarding Financial Proposal. A Technical Proposal containing material financial information may be declared non-responsive.</p> <p>8.2 Depending on the nature of the assignment, the Consultant is required to submit a Full Technical Proposal (FTP) as indicated in the Data Sheet and using the Standard Forms provided in Section 3 of the RFP.</p>
<p>9. Financial Proposal</p>	<p>9.1 The Financial Proposal shall be prepared using the Standard Forms provided in Section 4 of the RFP. It shall list all costs associated with the assignment, indicated in the Data Sheet.</p>
<p>a. Taxes</p>	<p>9.2 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. PRAL</p>
<p>b. Currency of Proposal</p>	<p>9.3 The Consultant may express the price for its Services in the currency or currencies as stated in the Data Sheet. The</p>

	<p>portion of the price representing local cost shall be stated in the national currency and shall constitute at least 30% of the total price of the proposal.</p>
<p>c. Currency of Payment</p>	<p>9.4 Payment under the Contract shall be made in the currency or currencies in which the payment is requested in the Proposal.</p>
<p>C. Submission, Opening and Evaluation</p>	
<p>10. Submission, Sealing, and Marking of Proposals</p>	<p>10.1 The Consultant shall submit a signed and complete Proposal comprising the documents and forms in accordance with Clause 10 (Documents Comprising Proposal).</p> <p>10.2 An authorized representative of the Consultant shall sign the original submission letters in the required format for both the Technical Proposal and, if applicable, the Financial Proposal and shall initial all pages of both. The authorization shall be in the form of a written power of attorney attached to the Technical Proposal.</p> <p>10.2.1 A Proposal submitted by a Joint Venture shall be signed by all members so as to be legally binding on all members, or by an authorized representative who has a written power of attorney signed by each member’s authorized representative.</p> <p>10.3 Any modifications, revisions, interlineations, erasures, or overwriting shall be valid only if they are signed or initialed by the person signing the Proposal.</p> <p>10.4 The signed Proposal shall be marked “ORIGINAL”, and its copies marked “COPY” as appropriate. The number of copies is indicated in the Data Sheet. All copies shall be made from the signed original. If there are discrepancies between the original and the copies, the original shall prevail.</p> <p>10.5 The original and all the copies of the Technical Proposal shall be placed inside of a sealed envelope clearly marked “TECHNICAL PROPOSAL”, “[Name of the Assignment]”, reference number, name and address of the Consultant, and with a warning “Do Not Open Until</p>

<p>Withdrawal of bids</p>	<p>[INSERT THE DATE AND THE TIME OF THE TECHNICAL PROPOSAL SUBMISSION DEADLINE].”</p> <p>10.6 Similarly, the original Financial Proposal (if required for the applicable selection method) shall be placed inside of a sealed envelope clearly marked “FINANCIAL PROPOSAL” followed by the name of the assignment, reference number, name and address of the Consultant, and with a warning “Do Not Open With The Technical Proposal.”</p> <p>10.7 The sealed envelopes containing the Technical and Financial Proposals shall be placed into one outer envelope and sealed. This outer envelope shall bear the submission address, RFP reference number, the name of the assignment, Consultant’s name and the address, and shall be clearly marked “Do Not Open Before [insert the time and date of the submission deadline indicated in the Data Sheet]”.</p> <p>10.8 If the envelopes and packages with the Proposal are not sealed and marked as required, PRAL will assume no responsibility for the misplacement, loss, or premature opening of the Proposal.</p> <p>10.9 The Proposal or its modifications must be sent to the address indicated in the Data Sheet and received by PRAL no later than the deadline indicated in the Data Sheet, or any extension to this deadline. Any Proposal or its modification received by PRAL after the deadline shall be declared late and rejected, and promptly returned unopened.</p> <p>10.10 A Consultant may withdraw its Proposal after it has been submitted, provided that written notice of the withdrawal of the Proposal, is received by PRAL prior to the deadline for submission of Proposal.</p> <p>10.11 Revised Proposal may be submitted after the withdrawal of the original Proposal.</p> <p>10.12 First, envelopes marked “WITHDRAWAL” shall be opened and read out and the envelope with the corresponding bid shall not be opened, but returned to the Bidder. No bid withdrawal shall be permitted unless</p>
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	<p>the corresponding Withdrawal Notice contains a valid authorization to request the withdrawal and is read out at bid opening.</p>
<p>11 Confidentiality</p>	<p>11.1 From the time the Proposals are opened to the time the Evaluation Report is published, the Consultant should not contact the Procurement Evaluation Committee of PRAL on any matter related to its Technical and/or Financial Proposal. Information relating to the evaluation of Proposals shall not be disclosed to the Consultants who submitted the Proposals or to any other party not officially concerned with the process, until the publication of the Evaluation Report.</p> <p>11.2 Any attempt by Consultants or anyone on behalf of the Consultant to influence improperly PRAL in the evaluation of the Proposals may result in the rejection of its Proposal, and may be subject to the application of prevailing blacklisting procedures.</p> <p>11.3 Notwithstanding the above provisions, from the time of the Proposals' opening to the time of publication of evaluation report, if a Consultant wishes to contact the Procurement Evaluation Committee or PRAL on any matter related to the selection process, it should do so only in writing.</p>
<p>12 Opening of Proposal (Technical Proposals)</p>	<p>12.1 PRAL will open all Proposal, in public, in the presence of Consultant' or their representatives who choose to attend, and other parties with a legitimate interest in the Proposal proceedings at the place, on the date and at the time, specified in the BDS. The Consultant' representatives present shall sign a register as proof of their attendance.</p> <p>12.2 First, envelopes marked "WITHDRAWAL" shall be opened and read out and the envelope with the corresponding Proposal shall not be opened, but returned to the Consultant. No Proposal withdrawal shall be permitted unless the corresponding Withdrawal Notice contains a valid authorization to request the withdrawal and is read out at bid opening.</p> <p>12.3 Second, outer envelopes marked "SUBSTITUTION" shall be opened. The inner envelopes containing the Substitution Proposal shall be</p>

	<p>exchanged for the corresponding Original Proposal being substituted, which is to be returned to the Consultant unopened. No envelope shall be substituted unless the corresponding Substitution Notice contains a valid authorization to request the substitution and is read out and recorded at bid opening.</p> <p>12.4 Next, outer envelopes marked “MODIFICATION” shall be opened. No Technical Proposal and/or Financial Proposal shall be modified unless the corresponding Modification Notice contains a valid authorization to request the modification and is read out and recorded at the opening of the Proposal. Any Modification shall be read out along with the Original Proposal except in case of Single Stage Two Envelope Procedure where only the Technical Proposal, both Original as well as Modification, are to be opened, read out, and recorded at the opening. Financial Proposal, both Original and Modification, will remain unopened till the prescribed financial Proposal opening date.</p> <p>12.5 PRAL’s evaluation committee shall conduct the opening of the Technical Proposals in the presence of the Proposer Consultants’ authorized representatives who choose to attend (in person, or online if this option is offered in the Data Sheet). The opening date, time and the address are stated in the Data Sheet. The envelopes with the Financial Proposal shall remain sealed until they are opened in accordance with Clause 23 of the ITC.</p> <p>12.6 At the opening of the Technical Proposals the following shall be read out: (i) the name and the country of the Consultant or, in case of a Joint Venture, the name of the Joint Venture, the name of the lead member and the names and the countries of all members; (ii) the presence or absence of a duly sealed envelope with the Financial Proposal; (iii) any modifications to the Proposal submitted prior to proposal submission deadline; and (iv) any other information deemed appropriate or as indicated in the Data Sheet.</p>
<p>13 Proposals Evaluation</p>	<p>13.1 Subject to provision of Clause 15.1 of the ITC, the evaluators of the Technical Proposals shall have no</p>

	<p>access to the Financial Proposals until the technical evaluation is concluded.</p> <p>13.2 The Consultant is not permitted to alter or modify its Proposal in any way after the proposal submission deadline. While evaluating the Proposals, PRAL will conduct the evaluation solely on the basis of the submitted Technical and Financial Proposals.</p>
<p>14 Evaluation of Technical Proposals</p>	<p>14.1 PRAL’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.</p>
<p>15. Public Opening of Financial Proposals</p>	<p>15.1 After the technical evaluation is completed, PRAL shall issue the Technical Evaluation Report containing all the information regarding responsiveness or non-responsiveness of the consultant along with the technical scores. The Financial Proposals of non-responsive consultants will be returned unopened after completing the selection process and Contract signing. PRAL shall notify in writing to those Consultants that have achieved the requisite technical score and inform them of the date, time and location for the opening of the Financial Proposals. The opening date should allow the Consultants sufficient time to make arrangements for attending the opening. The Consultant’s attendance at the opening of the Financial Proposals (in person, or online if such option is indicated in the Data Sheet) is optional and is at the Consultant’s choice.</p> <p>15.2 The Financial Proposals shall be opened by PRAL’s evaluation committee in the presence of the representatives of those Consultants whose proposals have achieved the requisite technical score. At the opening, the names of the Consultants, and the overall technical scores, including the break-down by criterion, shall be read aloud. The Financial Proposals will then be inspected to confirm that they have remained sealed and unopened. These Financial Proposals shall be then opened, and the total prices read aloud and recorded.</p>

	Copies of the record shall be sent to all Consultants who submitted Proposals.
16. Correction of Errors	16.1 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.
17. Taxes	17.1 PRAL's evaluation of the Consultant's Financial Proposal shall exclude taxes and duties in the in accordance with the instructions in the Data Sheet .
18. Conversion to Single Currency	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 .
19. Combined Quality and Cost Evaluation	
a. Quality- and Cost-Based Selection (QCBS)	19.1 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.
D. Negotiations and Award	
20. Negotiations	20.1 The negotiations will commence 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.
a. Availability of Key Experts	20.3 The invited Consultant shall confirm the availability of all Key Experts included in the Proposal as a pre-requisite to the negotiations. 20.4 Notwithstanding the above, the substitution of Key Experts at the negotiations may be considered if due to circumstances outside the reasonable control of the Consultant. 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

	<p>experience than the original candidate. PRAL will have sole discretion in accepting such substitution. Failure to provide an acceptable substitute may lead to rejection of the Consultant’s Proposal and PRAL proceeding to negotiate the Contract with the next-ranked Consultant.</p>
b. Technical negotiations	<p>20.5 The negotiations include discussions of the Terms of Reference (TORs), the proposed methodology, PRAL’s inputs, the terms 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.</p>
c. Financial Negotiations	<p>20.6 There shall be no financial negotiations, however, it may include only the clarification of the Consultant’s tax liability and how it should be reflected in the Contract.</p>
21. Conclusion of Negotiations	<p>21.1 The negotiations are concluded with a review of the finalized draft Contract, which then shall be initiated by PRAL and the Consultant’s authorized representative.</p> <p>21.2 If the negotiations fail, PRAL shall inform the Consultant in writing of all pending issues and disagreements and provide a final opportunity to the Consultant to respond. If disagreement persists, PRAL shall terminate the negotiations informing the Consultant of the reasons for doing so; and PRAL will invite the next-ranked Consultant to negotiate a Contract. Once PRAL commences negotiations with the next-ranked Consultant, PRAL shall not reopen the earlier negotiations.</p>
22. Award of Contract	<p>22. Subject to ITC 29, PRAL 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 Most Advantageous Consultant, provided that such Consultant has been determined to be:</p> <ul style="list-style-type: none"> a) eligible in accordance with the provisions of ITC 6; b) is determined to be qualified to perform the Contract satisfactorily; and

	c) Successful negotiations have been concluded, if any.
23. Grievance Redressal Mechanism	<p>23.1 PRAL shall constitute a Grievance Redressal Committee (GRC) comprising of odd number of person with proper power and authorization to address the complaint. The GRC shall not have any of the members of Procurement Evaluation Committee. The committee must have one subject specialist depending the nature of the procurement.</p> <p>23.2 Any party can file its written complaint against the eligibility parameters or any other terms and conditions prescribed in the prequalification or bidding documents found contrary to provision of Procurement Regulatory Framework, and the same shall be addressed by the GRC well before the bid submission deadline.</p> <p>23.3 Any Bidder feeling aggrieved by any act of PRAL after the submission of his bid may lodge a written complaint concerning his grievances not later than seven of the announcement of technical evaluation report and five days after issuance of final evaluation report.</p> <p>23.4 In case, the complaint is filed against the technical evaluation report, the GRC shall suspend the procurement proceedings.</p> <p>23.5 In case, the complaint is filed after the issuance of the final evaluation report, the complainant cannot raise any objection on technical evaluation of the report: Provided that the complainant may raise the objection on any part of the final evaluation report in case where single stage one envelop bidding procedure is adopted.</p> <p>23.6 The GRC, in both the cases shall investigate and decide upon the complaint within ten days of its receipt.</p> <p>23.7 Any bidder or PRAL not satisfied with the decision of the GRC may file Appeal before the Appellate Committee of the Authority on prescribed format after depositing the fee as prescribed in “Redressal of Grievance Regulations, 2021”.</p>

	<p>23.8 The Committee, upon receipt of the Appeal against the decision of the GRC complete in all respect shall serve notices in writing upon all the parties to Appeal.</p> <p>23.9 The committee shall call the record from the concerned PRAL or the GRC as the case may be, and the same shall be provided within prescribed time.</p> <p>23.10 The committee may after examination of the relevant record and hearing all the concerned parties, shall decide the complaint within fifteen (15) days of receipt of the Appeal.</p> <p>23.11 The decision of the Committee shall be in writing and shall be signed by the Head and each Member of the Committee. The decision of the committee shall be final.</p>
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Section III. Proposal Data Sheet

A. General	
ITC Clause Reference	
2.1	<p>Name of the Procuring Agency: Pakistan Revenue Automation Pvt. Limited</p> <p>Method of selection: Quality & Cost Based Technique</p>
2.2	<p>Financial Proposal is to be submitted in separate envelope as per the as per the Single Stage Two Envelop Bidding Procedure</p> <p>The name of the assignment is: HIRING OF CONSULTANCY SERVICES FOR IRIS 3.0 ROADMAP & TAX OPERATING MODEL OF PAKISTAN (TOM-PK)</p>
2.3	<p>A pre-proposal conference/meeting will be held: Yes <u>12-01-2026</u></p>
2.4	<p>PRAL will provide the following inputs, project data, reports, etc. to facilitate the preparation of the Proposals: <u>N/A</u></p> <hr/>
6.3.1	<p>A list of debarred firms and individuals is available at the PPRA website: https://ppra.org.pk/</p>
B. Preparation of Proposals	
9.1	<p>The language of the Bid:</p> <p>All correspondence shall be in English</p>
10.1	<p>The Proposal shall comprise the following:</p> <p style="padding-left: 40px;"><u>For FULL TECHNICAL PROPOSAL (FTP):</u> 1st Inner Envelope with the Technical Proposal: (1) Power of Attorney to sign the Proposal (2) TECH-1 (3) TECH-2</p>

	<p>(4) TECH-4 (5) TECH-5 (6) TECH-6</p> <p>Financial Proposal (if applicable): (1) FIN-1 (2) FIN-2 (5) Statement of Undertaking (if required under Data Sheet 10.2 below)</p>
10.2	<p>Statement of Undertaking is required Yes</p>
11.1	<p>Participation of Sub-consultants, Key Experts and Non-Key Experts in more than one Proposal is permissible No</p>
12.1	<p>Proposals shall be valid until <i>120 Days after Submission</i></p>
13.1	<p>Clarifications may be requested no later than <u>16-01-2026</u> prior to the submission deadline.</p> <p>The contact information for requesting clarifications is: Head of Procurement E-mail: procurement@pral.com.pk</p>
15.2	<p>The format of the Technical Proposal to be submitted is: FTP</p> <p>Submission of the Technical Proposal in a wrong format may lead to the Proposal being deemed non-responsive to the RFP requirements.</p>
16.4	<p>The Financial Proposal shall be stated in the following currencies:</p> <p>Consultant may express the price for their Services in any fully convertible currency, singly or in combination of up to one foreign currencies.</p>
C. Submission, Opening and Evaluation	
17.1	<p>The Consultants have the option of submitting their Proposals electronically.</p>

17.4	<p>The Consultant must submit: (a) Technical Proposal: one (1) original and one (1) Soft copy in USB; (b) Financial Proposal: one (1) original.</p>												
17.7 and 17.9	<p>The Proposals must be submitted no later than: Date: 19 January 2026 Time: 11:00 local time The Proposal submission address is: PRAL Office, 2nd Floor, Galaxy Business Centre, St # 9, I-9/3, Islamabad.</p>												
19.4	<p>The opening shall take place at: same as the Proposal submission address</p> <p>Date: same as the submission deadline indicated in 17.7. Time: 11:05 AM local time</p>												
21.1 [for FTP]	<p>Mandatory Requirements:</p> <p>All participating consultants must have qualified in the Expression of Interest (EOI) issued by PRAL.</p> <p>Evaluation Criteria:</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Points</th> </tr> </thead> <tbody> <tr> <td>I. Similar Experience</td> <td>30</td> </tr> <tr> <td>II. Project Methodology</td> <td>20</td> </tr> <tr> <td>III. Key Resources</td> <td>50</td> </tr> <tr> <td>Total Points</td> <td>100</td> </tr> </tbody> </table> <p>I. Similar Experience of the Consultant: Marks will be awarded based on the following criteria for evaluating the Consultants' experience.</p> <p>Note: Evidence such as completion certificates, relevant contract extracts, or equivalent documentation must be provided. If no documents are available, valid references from client contacts should be submitted.</p> <table border="1"> <thead> <tr> <th>Criteria</th> <th>Points</th> </tr> </thead> <tbody> </tbody> </table>	Category	Points	I. Similar Experience	30	II. Project Methodology	20	III. Key Resources	50	Total Points	100	Criteria	Points
Category	Points												
I. Similar Experience	30												
II. Project Methodology	20												
III. Key Resources	50												
Total Points	100												
Criteria	Points												

<p>National Tax Administration modernization Experience of consultancy services for modernization or digital transformation of tax administrations since January 1, 2020, including demonstrable Inland Revenue/TOM programs. To qualify, the relevant National Tax Administration must have an inland revenue of at least USD 2 Billion at the time of provision of the consultancy services. A maximum of 5 Engagement shall be considered.</p> <p>Marks shall be awarded on the basis of scope of work performed per engagement as shown in the table below.</p> <table border="1" data-bbox="448 667 1284 1100"> <thead> <tr> <th>Scope of Work</th> <th>Marks (per Engagement)</th> </tr> </thead> <tbody> <tr> <td>Develop Business Case for TOM design</td> <td>1</td> </tr> <tr> <td>Redesign Tax Operating Model</td> <td>7</td> </tr> <tr> <td>Change Management on TOM design Project</td> <td>1</td> </tr> <tr> <td>PMO on TOM design Project</td> <td>1</td> </tr> <tr> <td>Analytics for improving Tax Performance</td> <td>2</td> </tr> <tr> <td>Design Authority on Digital Transformation</td> <td>2</td> </tr> <tr> <td>Any other Advisory related to Digital Transformation</td> <td>1 for each service up to a max of 2 marks per Engagement</td> </tr> </tbody> </table>	Scope of Work	Marks (per Engagement)	Develop Business Case for TOM design	1	Redesign Tax Operating Model	7	Change Management on TOM design Project	1	PMO on TOM design Project	1	Analytics for improving Tax Performance	2	Design Authority on Digital Transformation	2	Any other Advisory related to Digital Transformation	1 for each service up to a max of 2 marks per Engagement	<p>30</p>
Scope of Work	Marks (per Engagement)																
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Redesign Tax Operating Model	7																
Change Management on TOM design Project	1																
PMO on TOM design Project	1																
Analytics for improving Tax Performance	2																
Design Authority on Digital Transformation	2																
Any other Advisory related to Digital Transformation	1 for each service up to a max of 2 marks per Engagement																
<p>Total Points</p>	<p>30</p>																
<p>II. Project Methodology: Marks shall be awarded based on the following criteria for exhibiting proper work methodology to be adopted for the provision of services:</p>																	
<table border="1"> <thead> <tr> <th>Criteria</th> <th>Points</th> </tr> </thead> <tbody> <tr> <td>Understanding of Objectives Familiarization with the project objectives is of paramount importance considering the nature of the project.</td> <td style="text-align: center;">05</td> </tr> </tbody> </table>	Criteria	Points	Understanding of Objectives Familiarization with the project objectives is of paramount importance considering the nature of the project.	05													
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Presentation of technical proposal	5
Total Points	20

III. Key Resources:

The following Key Resources shall be evaluated:

Key Resource	Points
Lead Consulting Partner	10
Chief Functional Architect	10
Service Design Lead	7.5
Tax Administration Specialists (Sales Tax, FED, Income Tax)	15
BPR / Process Engineering Lead	5
Change Management Lead	5
Total Points	50

1. Key Resource Roles

The following Key Resource roles will be evaluated using this rubric. Bidders must meet the minimum experience thresholds and submit the requested evidence for scoring.

Key Resource	Minimum Experience
Lead Consulting Partner	20+ years
Chief Functional Architect	15+ years
Service Design Lead	12+ years
Tax Administration Specialists (Sales Tax, Income Tax, FED)	15+ years
Process Engineering Lead (BPR/Process Re-engineering)	10+ years
Change Management Lead	15+ years

2. Evaluation Principles

- Domain primacy: Highest marks are reserved for demonstrated experience reforming/modernizing national tax administrations (or integrated revenue agencies) internationally.
- Evidence-based scoring: Claims must be supported by engagement details (client type, country, dates, role, deliverables produced, outcomes/impact).

- Fairness to generalists: Broad public sector / digital transformation experience is valued but receives lower marks.
- Role fit: Each Key Resource must show a clear match between their strongest experience and the specific RFP role.

3. Scoring Method (0–5 scale per criterion)

Each criterion is scored on a 0–5 scale and then multiplied by the criterion weight. The total score for each Key Resource is out of 500.

Score	Interpretation (must be evidenced in the submitted profile)
0	No evidence / not applicable
1	Limited exposure; supporting role; outcomes unclear
2	Some relevant exposure; partial role fit; limited National Tax Authority (NTA) reform depth (for criteria tagged as Domain)
3	Solid role-relevant experience; clear examples and artifacts; at least 2 relevant engagements
4	Strong depth; multiple NTA engagements (for criteria tagged as Domain); led major workstreams; clear outcomes/impact
5	Exceptional; senior leadership in NTA reform across multiple countries (for criteria tagged as Domain); recognized SME; delivered reforms that went into implementation

4. Evidence Requirements

For any criterion scored 4 or 5, bidders must provide engagement evidence as a table for the relevant Key Resource including:

- Client type (e.g., national revenue authority / ministry of finance / customs / regulator), country, and dates
- Role and level of responsibility (lead / workstream lead / advisor)
- Specific deliverables produced (e.g., TOM, process maps, service journeys, architecture, roadmap, policy-to-process translation)
- Implementation linkage (e.g., requirements handed to build teams, pilots, rollouts, and benefits tracking)
- References (contactable client references may be requested at PRAL’s discretion)
- If a profile has public-sector reform experience but no demonstrated engagement in National Tax Administration (NTA) reform or modernization, the criteria tagged as will be scored at 2/5.
- If a profile has only private-sector reform experience, the criteria tagged as Domain will be scored 0/5.

5. Role-Specific Evaluation Matrices

5.1 Lead Consulting Partner

Scoring is out of 500 points. 0–5 scale on each criterion multiplied by the weight.

Criterion	Weight	Scoring guidance (what qualifies for 4–5)
NTA reform leadership (strategy + operating model + governance) [Domain]	30	Led multi-year reforms for national revenue authorities (not only private sector). Demonstrated steering committee leadership and executive-level decision support.
Global tax administration modernization exposure [Domain]	20	Multiple countries/tax administrations; familiarity with OECD/FTA and international benchmarks; evidence of transferable lessons.
Delivery leadership and integration with build teams	20	Proven handoff from vision/TOM to implementable requirements, managing interfaces with technology delivery partners and government teams.
Stakeholder management in public sector / donors	15	Led complex stakeholder environments (MoF, tax authority, provincial entities, donors) and dispute resolution.
Thought leadership / credibility	15	Recognized SME (publications, prior revenue authority leadership, global forums).

5.2 Chief Functional Architect

Scoring is out of 500 points. 0–5 scale on each criterion multiplied by the weight.

Criterion	Weight	Scoring guidance (what qualifies for 4–5)
Functional architecture for tax administration (end-to-end lifecycle)	35	Designed target functional architecture covering registration, filing, payment, refunds, audit,

[Domain]		enforcement/collections, appeals, taxpayer services.
Tax administration reform + digital enablement [Domain]	25	Demonstrated modernization of tax systems/platforms (e-filing, e-invoicing, risk engines, case management, portals) for revenue authorities.
Multi-jurisdiction experience [Domain]	15	Led work in multiple tax administrations / countries; can benchmark and adapt to Pakistan.
Data/risk/compliance analytics integration [Domain]	25	Experience embedding compliance risk models, analytics COE, data architecture alignment with functional design.
<p>5.3 Service Design Lead</p> <p>Scoring is out of 500 points. 0–5 scale on each criterion multiplied by the weight.</p>		
Criterion	Weight	Scoring guidance (what qualifies for 4–5)
Taxpayer-centric service design for revenue authorities [Domain]	35	Led service design/journey mapping for tax administrations, including digital channels and assisted channels.
Design of multi-channel operating model	20	Designed front office/back office integration, SLAs, service catalogues, and complaint/appeals interfaces.
Prototyping and validation of journeys	20	Evidence of prototyping/testing with users, iterative refinement and adoption strategy.
Public sector transformation leadership	15	Led transformation or institutional reform in government.
Measurement and benefits orientation	10	Defined service KPIs, adoption metrics, and mechanisms to track benefits.

5.4 Tax Administration Specialist (Sales Tax / Income Tax / FED)

Scoring is out of 500 points. 0–5 scale on each criterion multiplied by the weight.

Criterion	Weight	Scoring guidance (what qualifies for 4–5)
National tax policy and administration reform depth [Domain]	35	Worked directly for or advised national tax authorities/ministries on policy and administration reforms; not limited to private advisory.
Policy-to-operations translation including HR restructuring [Domain]	25	Demonstrated conversion of policy/legal constructs into processes, controls, forms, rules, and system requirements.
International comparative practice [Domain]	20	Experience with OECD/FTA/UN/IMF/WB tax agenda, BEPS/Pillar Two where relevant, and benchmarking across countries.
Domain specialization (relevant tax area) [Domain]	25	Deep expertise in the specified tax domain (VAT/GST, income tax, excise/FED), including compliance and enforcement implications.

5.5 Process Engineering Lead (BPR / Process Re-engineering)

Scoring is out of 500 points. 0–5 scale on each criterion multiplied by the weight.

Criterion	Weight	Scoring guidance (what qualifies for 4–5)
BPR in revenue authority context [Domain]	40	Led process reengineering for revenue authorities (not generic private sector BPR). Produced end-to-end process maps with exception handling and controls.
Process artifacts quality (BPMN/RACI/SOPs/controls)	25	Demonstrated creation of implementable artifacts: BPMN, RACIs, SOPs, control points, KPIs, and volume/cycle-time baselines.
Compliance operations understanding	20	Strong grasp of audit, enforcement, collections, investigations, risk-based compliance and case management.

Facilitation and co-creation	15	Evidence of workshops with government stakeholders; ability to reconcile differing viewpoints and produce agreed outputs.
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5.6 Change Management and Communications Lead

Scoring is out of 100 points. 0–5 scale on each criterion multiplied by the weight.

Criterion	Weight	Scoring guidance (what qualifies for 4–5)
Large-scale public sector change leadership	30	Led organization-wide change programs with civil service constraints and complex stakeholder groups.
Revenue authority or comparable reform change experience	25	Change management in revenue administration or similar large compliance/service organizations (customs, social security, etc.).
Experience in developing communications and training strategy	25	Demonstrated training, communications, change network, role redesign, and adoption KPIs for large digital rollouts.
Capability building and institutionalization	20	Built internal capability (playbooks, change office, training-of-trainers).

6. Calibration Notes

The following calibration notes reflect common patterns observed in the EOI resource profiles shared by bidders. They are provided to help guide bidders on how PRAL will be applying the rubric and to demonstrate how it distinguishes domain-specific expertise from generalist transformation experience.

Typical high-scoring evidence for IRIS 3.0 / TOM-PK:

- Direct experience modernizing tax administration platforms (Tax Operating Model).
- Former senior leadership roles inside national tax administrations coupled with subsequent global consulting experience
- World Bank / IMF / OECD / Forum on Tax Administration (FTA) leadership and multi-country NTA reform track record.

Typical lower-scoring evidence:

- Generic digital transformation or sector reforms without explicit revenue administration scope.
- Private-sector BPR (procurement, inventory, finance processes) without revenue authority context.
- Technology modernization leadership without demonstrated understanding of tax functional lifecycle.

Standard Engagement Evidence Template (per Key Resource)

Bidders should provide the following table for each Key Resource (minimum 3 most relevant engagements):

Client type / agency	Country	Dates	Role	Deliverables produced	Outcomes / implementation linkage
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IV. Evaluation Criteria

Quality and Cost Based Selection (QCBS) method will be used with 80% weightage on technical evaluation and 20% weightage on quoted price.

International Payments:

- The bidder should clearly provide a breakup of the total fee into the foreign currency and local currency components. If the bidder requests, PRAL shall be responsible for remitting the foreign currency component to the global arm of the bidder.
- A minimum 30% of the total fees should be in local currency.
- All relevant taxes will be applicable on local and foreign payments as per law.

V. Financial Bid and Payment Milestones

The Financial Bid should separate the price for Workstream K (“Advisory Support”) from the price for the other workstreams. For Workstream K, the price should be quoted on a monthly basis, and, for bid evaluation purposes, a 6-month advisory period shall be considered. PRAL reserves the right to increase or decrease the length of Workstream K, giving the Main Consultant 30 days notice of such change. The charge for Workstream K shall be updated based on such change. For clarity, the

	<p>Quality Linked Incentive shall be calculated excluding the price of Workstream K.</p> <table border="1" data-bbox="440 321 1435 690"> <thead> <tr> <th data-bbox="440 321 1040 380">Milestone</th> <th data-bbox="1040 321 1435 380">% of Payment</th> </tr> </thead> <tbody> <tr> <td data-bbox="440 380 1040 428">Phase 1: Inception Report</td> <td data-bbox="1040 380 1435 428">5% (excluding Workstream K)</td> </tr> <tr> <td data-bbox="440 428 1040 512">Phase 2: Benchmarking Report, AS-IS, TOM-PK Recommendations</td> <td data-bbox="1040 428 1435 512">15% (excluding Workstream K)</td> </tr> <tr> <td data-bbox="440 512 1040 569">Phase 3: Sales Tax, FED</td> <td data-bbox="1040 512 1435 569">40% (excluding Workstream K)</td> </tr> <tr> <td data-bbox="440 569 1040 625">Phase 4: Income Tax</td> <td data-bbox="1040 569 1435 625">40% (excluding Workstream K)</td> </tr> <tr> <td data-bbox="440 625 1040 690">Phase 5: Advisory Support (Workstream K)</td> <td data-bbox="1040 625 1435 690">Billing every 2 months</td> </tr> </tbody> </table>	Milestone	% of Payment	Phase 1: Inception Report	5% (excluding Workstream K)	Phase 2: Benchmarking Report, AS-IS, TOM-PK Recommendations	15% (excluding Workstream K)	Phase 3: Sales Tax, FED	40% (excluding Workstream K)	Phase 4: Income Tax	40% (excluding Workstream K)	Phase 5: Advisory Support (Workstream K)	Billing every 2 months
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Phase 4: Income Tax	40% (excluding Workstream K)												
Phase 5: Advisory Support (Workstream K)	Billing every 2 months												
23.1	<p>The opening shall take place at: same as the Proposal submission address</p>												
25.1	<p>For the purpose of the evaluation, PRAL will exclude: (a) all local identifiable indirect taxes such as sales tax, excise tax, VAT, or similar taxes levied on the contract's invoices; and (b) all additional local indirect tax on the remuneration of services rendered by non-resident experts in PRAL's country. If a Contract is awarded, at Contract negotiations, all such taxes will be discussed, finalized (using the itemized list as a guidance but not limiting to it) and added to the Contract amount as a separate line, also indicating which taxes shall be paid by the Consultant and which taxes are withheld and paid by PRAL on behalf of the Consultant.</p>												
26.1	<p>The single currency for the conversion of all prices expressed in various currencies into a single one is: <i>Pakistan Rupee</i></p> <p>For the purpose of comparison of Financial Bids. The date of the exchange shall be selling rate prevailing on the date of opening of Financial bids specified in bidding document as notified by the State Bank of Pakistan:</p> <p><u>This conversion will be used for evaluating financial bids. However, for any payments which are quoted in foreign currency (not to exceed 65% of the price of the project), Payment shall be made either in foreign currency or, if made locally, in Pakistan Rupees, converted at the TT Selling Rate prevailing on the date of payment, as notified by the State Bank of Pakistan.</u></p>												

<p>27.1 (QCBS only)</p>	<p>The lowest evaluated Financial Proposal (Fm) is given the maximum financial score (Sf) of 100.</p> <p>The lowest evaluated Financial Proposal (Fm) is given the maximum financial score (Sf) of 100. The formula for determining the financial scores (Sf) of all other Proposals is calculated as following: $Sf = 100 \times Fm / F$, in which “Sf” is the financial score, “Fm” is the lowest price, and “F” the price of the proposal under consideration. The weights given to the Technical (T) and Financial (P) Proposals are: T = 80% and P = 20%</p> <p>Proposals are ranked according to their combined technical (St) and financial (Sf) scores using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal; T + P = 1) as following: $S = St \times T\% + Sf \times P\%$. The Most Advantageous Bidder (MAB) shall be the highest ranked proposer based on the aforementioned calculation</p>
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Section III. Technical Proposal – Standard Forms

{Notes to Consultant shown in brackets { } throughout Section 3 provide guidance to the Consultant to prepare the Technical Proposal; they should not appear on the Proposals to be submitted.}

CHECKLIST OF REQUIRED FORMS

Required for FTP or STP (√)		FORM	DESCRIPTION	Page Limit
FTP	STP			
√	√	TECH-1	Technical Proposal Submission Form.	
“√” If applicable		TECH-1 Attachment	If the Proposal is submitted by a joint venture, attach a letter of intent or a copy of an existing agreement.	
“√” If applicable		Power of Attorney	No pre-set format/form. In the case of a Joint Venture, several are required: a power of attorney for the authorized representative of each JV member, and a power of attorney for the representative of the lead member to represent all JV members	
√		TECH-2	Consultant’s Organization and Experience.	
√		TECH-2A	A. Consultant’s Organization	
√		TECH-2B	B. Consultant’s Experience	
√	√	TECH-4	Description of the Approach, Methodology, and Work Plan for Performing the Assignment	
√	√	TECH-5	Work Schedule and Planning for Deliverables	
√	√	TECH-6	Team Composition, Key Experts Inputs, and attached Curriculum Vitae (CV)	

All pages of the original Technical and Financial Proposal shall be initialed by the same authorized representative of the Consultant who signs the Proposal.

Form TECH-1

Technical Proposal Submission Form

{Location, Date}

To: *[Name and address of Procuring Agency]*

Dear Sirs:

We, the undersigned, offer to provide the consulting services for *[Insert title of assignment]* in accordance with your Request for Proposals dated *[Insert Date]* and our Proposal. *[Select appropriate wording depending on the selection method stated in the RFP: “We are hereby submitting our Proposal, which includes this Technical Proposal and a Financial Proposal sealed in a separate envelope” or, if only a Technical Proposal is invited “We hereby are submitting our Proposal, which includes this Technical Proposal only in a sealed envelope.”]*

{If the Consultant is a joint venture, insert the following: We are submitting our Proposal a joint venture with: {Insert a list with full name and the legal address of each member, and indicate the lead member}. We have attached a copy {insert: “of our letter of intent to form a joint venture” or, if a JV is already formed, “of the JV agreement”} signed by every participating member, which details the likely legal structure of and the confirmation of joint and severable liability of the members of the said joint venture.

OR

If the Consultant’s Proposal includes Sub-consultants, insert the following: We are submitting our Proposal with the following firms as Sub-consultants: {Insert a list with full name and address of each Sub-consultant.}

We hereby declare that:

- (a) All the information and statements made in this Proposal are true and we accept that any misinterpretation or misrepresentation contained in this Proposal may lead to our disqualification by the Procuring Agency.
- (b) Our Proposal shall be valid and remain binding upon us until *[insert day, month and year in accordance with ITC 12.1]*.
- (c) We have no conflict of interest in accordance with ITC 3.

- (d) *Note to Procuring Agency: Only if required in ITC10.2 (Data Sheet 10.2), include the following:* In competing for (and, if the award is made to us, in executing) the Contract, we undertake to observe the laws against fraud and corruption, including bribery, in force in the country of the Procuring Agency.
- (e) Except as stated in the Data Sheet, Clause 12.7, we undertake to negotiate a Contract on the basis of the proposed Key Experts. We accept that the substitution of Key Experts for reasons other than those stated in ITC Clause 12 and ITC Clause 28.4 may lead to the termination of Contract negotiations.
- (f) Our Proposal is binding upon us and subject to any modifications resulting from the Contract negotiations.

We undertake, if our Proposal is accepted and the Contract is signed, to initiate the Services related to the assignment no later than the date indicated in Clause 30.2 of the Data Sheet.

We understand that PRAL is not bound to accept any Proposal that PRAL receives.

We remain,

Yours sincerely,

Authorized Signature {In full and initials}: _____

Name and Title of Signatory: _____

Name of Consultant (company's name or JV's name):

In the capacity of: _____

Address: _____

Contact information (phone and e-mail): _____

{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}

Form TECH-2 (FOR FULL TECHNICAL PROPOSAL ONLY)

CONSULTANT’S ORGANIZATION AND EXPERIENCE

Form TECH-2: a brief description of the Consultant’s organization and an outline of the recent experience of the Consultant that is most relevant to the assignment. In the case of a joint venture, information on similar assignments shall be provided for each partner. For each assignment, the outline should indicate the names of the Consultant’s Key Experts and Sub-consultants who participated, the duration of the assignment, the contract amount (total and, if it was done in a form of a joint venture or a sub-consultancy, the amount paid to the Consultant), and the Consultant’s role/involvement.

A - Consultant’s Organization

1. Provide here a brief description of the background and organization of your company, and – in case of a joint venture – of each member for this assignment.

2. Include organizational chart, a list of Board of Directors, and beneficial ownership

B - Consultant’s Experience

1. List only previous similar assignments successfully completed in the last five years.

2. List only those assignments for which the Consultant was legally contracted by a National Tax Authority as a company or was one of the joint venture partners. Assignments completed by the Consultant’s individual experts working privately or through other consulting firms cannot be claimed as the relevant experience of the Consultant, or that of the Consultant’s partners or sub-consultants, but can be claimed by the Experts themselves in their CVs. The Consultant should be prepared to substantiate the claimed experience by presenting copies of relevant documents and references if so requested by the Procuring Agency.

3. Bidders are instructed to clearly delineate their experience with National Tax Authorities in categories as marked in Section 21.1 with clear, detailed descriptions of the nature of work.

Duration	Assignment name/& clear, detailed description of nature of assignment, and main deliverables and category as per Section 21.1	Name of National Tax Authority & Country of Assignment	Approx. Contract value (in US\$ equivalent)/ Amount paid to your firm	Role on the Assignment
{e.g., Jan.2009–Apr.2010}	{e.g., “Improvement quality of.....”: designed master plan for rationalization of; }	{e.g., Ministry of, country}	{e.g., PKR 1 mil/PKR 0.5 mil}	{e.g., Lead partner in a JV A&B&C}
{e.g., Jan-May 2008}	{e.g., “Support to sub-national government.....” : drafted secondary level regulations on.....}	{e.g., municipality of....., country}	{e.g., PKR0.2 mil/PKR 0.2 mil}	{e.g., sole Consultant}

FORM TECH-4 (for Full Technical Proposal Only)

DESCRIPTION OF APPROACH, METHODOLOGY, AND WORK PLAN IN RESPONDING TO THE TERMS OF REFERENCE

Form TECH-4: a description of the approach, methodology and work plan for performing the assignment, including a detailed description of the proposed methodology and staffing for training, if the Terms of Reference specify training as a specific component of the assignment.

{Suggested structure of your Technical Proposal (in FTP format):

- a) Technical Approach and Methodology
 - b) Work Plan
 - c) Organization and Staffing
-
- a) ***Technical Approach and Methodology.*** {Please explain your understanding of the objectives of the assignment as outlined in the Terms of Reference (TORs), the technical approach, and the methodology you would adopt for implementing the tasks to deliver the expected output(s), and the degree of detail of such output. Please do not repeat/copy the TORs in here.}
 - b) ***Work Plan.*** {Please outline the plan for the implementation of the main activities/tasks of the assignment, their content and duration, phasing and interrelations, milestones (including interim approvals by the Procuring Agency), and tentative delivery dates of the reports. The proposed work plan should be consistent with the technical approach and methodology, showing your understanding of the TOR and ability to translate them into a feasible working plan. A list of the final documents (including reports) to be delivered as final output(s) should be included here. The work plan should be consistent with the Work Schedule Form.}
 - c) ***Organization and Staffing.*** {Please describe the structure and composition of your team, including the list of the Key Experts, Non-Key Experts and relevant technical and administrative support staff.}

Form TECH-5 (FTP)

WORK SCHEDULE AND PLANNING FOR DELIVERABLES

N°	Deliverables ¹ (D-..)	Months												
		1	2	3	4	5	6	7	8	9	n	TOTAL	
D-1	{e.g., Deliverable #1: Report A													
	1) data collection													
	2) drafting													
	3) inception report													
	4) incorporating comments													
	5)													
	6) delivery of final report to Procuring Agency}													
D-2	{e.g., Deliverable #2:.....}													
n														

- 1 List the deliverables with the breakdown for activities required to produce them and other benchmarks such as PRAL’s approvals. For phased assignments, indicate the activities, delivery of reports, and benchmarks separately for each phase.
- 2 Duration of activities shall be indicated in a form of a bar chart.
3. Include a legend, if necessary, to help read the chart.

Form TECH-6

(CONTINUED)

CURRICULUM VITAE (CV)

CVs ARE ONLY REQUIRED FOR KEY EXPERTS

Role of Key Expert	
Name of Expert:	{Insert full name}
Date of Birth:	{day/month/year}
Country of Citizenship/Residence	

Education: {List college/university or other specialized education, giving names of educational institutions, dates attended, degree(s)/diploma(s) obtained}

Employment record relevant to the assignment: {Starting with present position, list in reverse order. Please provide dates, name of employing organization, titles of positions held, types of activities performed and location of the assignment, and contact information of previous employing organization(s) who can be contacted for references. Past employment that is not relevant to the assignment does not need to be included.}

Period	Company and your title/position. Contact info for references	Country
[e.g., May 2005-present]	[e.g., Ministry of, advisor/consultant to... For references: Tel...../e-mail.....; Mr. bbbbb, deputy minister]	

Membership in Professional Associations and Publications:

Adequacy for the Assignment:

Section IV. Financial Proposal - Standard Forms

{*Notes to Consultant* shown in brackets { } provide guidance to the Consultant to prepare the Financial Proposals; they should not appear on the Financial Proposals to be submitted.}

Financial Proposal Standard Forms shall be used for the preparation of the Financial Proposal according to the instructions provided in Section 2.

FIN-1 Financial Proposal Submission Form

FIN-2 Summary of Costs

FORM FIN-1

Financial Proposal Submission Form

{Location, Date}

To: [Name and address of Procuring Agency]

Dear Sirs:

We, the undersigned, offer to provide the consulting services for [Insert title of assignment] in accordance with your Request for Proposal dated [Insert Date] and our Technical Proposal.

Our attached Financial Proposal is for the amount of {(1) - Indicate the corresponding to the amount(s) currency (ies)} {Insert amount(s) in words and figures}, [Insert “including” or “excluding”] of all indirect local taxes in accordance with Clause 25.1 in the Data Sheet. The estimated amount of local indirect taxes is {Insert currency} {Insert amount in words and figures} which shall be confirmed or adjusted, if needed, during negotiations. {Please note that all amounts shall be the same as in Form FIN-2}.

Our attached Financial Proposal is for the amount of {(2) - Indicate the corresponding to the amount(s) currency (ies)} {Insert amount(s) in words and figures}, [Insert “including” or “excluding”] of all indirect local taxes in accordance with Clause 25.1 in the Data Sheet. The estimated amount of local indirect taxes is {Insert currency} {Insert amount in words and figures} which shall be confirmed or adjusted, if needed, during negotiations. {Please note that all amounts shall be the same as in Form FIN-2}.

Our Financial Proposal shall be valid and remain binding upon us, subject to the modifications resulting from Contract negotiations until [insert day, month and year in accordance with ITC 12.1].

Commissions and gratuities paid or to be paid by us to an agent or any third party relating to preparation or submission of this Proposal and Contract execution, paid if we are awarded the Contract, are listed below:

Name and Address of Agents	Amount and Currency	Purpose of Commission or Gratuity
_____	_____	_____
_____	_____	_____

{If no payments are made or promised, add the following statement: “No commissions or gratuities have been or are to be paid by us to agents or any third party relating to this Proposal and Contract execution.”}

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature {In full and initials}: _____

Name and Title of Signatory: _____

In the capacity of: _____

Address: _____

E-mail: _____

{For a joint venture, either all members shall sign or only the lead member/consultant, in which case the power of attorney to sign on behalf of all members shall be attached}

Form FIN-2 Summary of Costs

Item	Cost			
	{Consultant must state the proposed Costs in accordance with Clause 16.4 of the Data Sheet; delete columns which are not used}			
	{Insert Foreign Currency # 1}	Local Currency		
Cost of the Financial Proposal				
Including:				
Total Cost of the Financial Proposal: {Should match the amount in Form FIN-1}				
Indirect Local Tax Estimates – to be discussed and finalized at the negotiations if the Contract is awarded				
(i) {insert type of tax e.g., VAT or sales tax}				
(ii) {e.g., income tax on non-resident experts}				
(iii) {insert type of tax}				
<u>Total Estimate for Indirect Local Tax:</u>				

1. : Proposal Securing Declaration

[The Consultant shall fill in this Form in accordance with the instructions indicated.]

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

Proposal No.: *[insert number of Proposal process]*

Alternative No.: *[insert identification No if this is a Proposal for an alternative]*

To: *[insert complete name of Procuring Agency]*

We, the undersigned, declare that:

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

We accept that we will automatically be suspended from being eligible for Bidding in any contract with PRAL for the period of time as determined by the Authority if we are in breach of our obligation(s) under the Proposal conditions, because we:

- (a) have withdrawn or modified our Proposal during the period of Proposal Validity specified in the Form of Proposal;
- (b) Disagreement to arithmetical correction made to the Proposal price; or
- (c) having been notified of the acceptance of our Proposal by PRAL during the period of Proposal Validity, (i) failure to sign the contract if required by PRAL 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 SRF Documents.

We understand this Proposal Securing Declaration shall expire if we are not the successful Service Provider, upon the earlier of (i) our receipt of your notification to us of the name of the successful Service provider; or (ii) twenty-eight (28) days after the expiration of our Proposal.

Signed: *[insert signature of person whose name and capacity are shown]* In the capacity of *[insert legal capacity of person signing the Proposal Securing Declaration]*

Name: *[insert **complete name of person signing the Proposal Securing Declaration]***

Duly authorized to sign the Proposal for and on behalf of: *[insert **complete name of Service Provider]***

Dated on _____ day of _____, _____ *[insert **date of signing**]*
Corporate Seal (where appropriate)

Section V. Eligible Countries

All the consultants are allowed to participate in the subject procurement without regard to nationality, except consultants of some nationality, prohibited in accordance with policy of the Federal Government.

Following countries are ineligible to participate in the procurement process:

1. India
2. Israel

Ministry of Interior, Government of Pakistan has notified List of Business Friendly Countries (BVL), information can be accessed through following link: 1. <https://www.dgip.gov.pk/home/>

Section VI. Terms of Reference

Statement of Work (SoW):

IRIS 3.0 Roadmap & Tax Operating Model of Pakistan (TOM-PK)

Introduction & Context

PRAL seeks a world-class consulting partner to co-design the future Tax Operating Model of Pakistan (TOM-PK) and an implementation-ready roadmap for IRIS 3.0. The engagement will establish a foundation for converting tax policy and law into taxpayer-centric, secure, and scalable digital systems. These solutions will be based on integrating “business systems as sensors” (Digital Invoicing, POS, SWAPS, Production Monitoring, Taxpayer ERPs, etc.). The scope focuses on Inland Revenue (Sales Tax, Income Tax, Federal Excise) and does not include customs clearance functions.

PRAL will also appoint an independent Quality Assurance (IQA) Provider, separately contracted, to provide impartial expert reviews of key deliverables, support dispute resolution, and give input on quality-linked incentive payments. The Main Consultant must work with the IQA Provider as described in this SoW.

1) Objectives

The Tax Operating Model must cover the following key areas:

- The Enterprise Architecture for IRIS 3.0 and sensor systems
- Processes and Services – the key activities and workflows needed to deliver products or services.
- Integration points with key PRAL “sensor” systems and the extension and re-imagining of these sensors to extend the capabilities of IRIS 3.0
- Performance Management – KPIs, metrics, and reporting in the operations of IRIS 3.0 and sensor systems

To elaborate further, specific objectives include:

- Develop an implementation-ready TOM-PK that operationalizes policy through processes, journeys, controls, roles, SLAs, and governance.
- Define the target enterprise architecture for IRIS 3.0 (business, data, application, technology) and PRAL’s “sensor” systems.
- Blueprint sensor integrations (Digital Invoicing/e-Invoicing, POS, SWAPS, Production Monitoring).
- Deliver a phased wave plan aligned to PRAL’s transformation milestones (Sales Tax, FED first; Income Tax subsequently) with measurable benefits, KPIs, and SLAs.

- Recommend governance, change-control, and delivery-autonomy mechanisms that are resilient to leadership and government changes; embed privacy, security, and auditability by design.

2) Scope of Services (Workstreams)

A. Mobilization & Inception

- Inception Report: confirm scope, develop mobilization plan, review the current operating model, and establish the process management framework and BPM conventions (methodology, process architecture, conventions manual).
- Project Charter: project governance and working arrangements, detailed work plan, and risk and quality management approach (including document control, review cycles, issue escalation), including an iterative delivery plan for requirements and design with timeboxed sprints and incremental baselines.

B. Current-State Review & Risk/Gaps Alignment

- Assess IRIS 2.0 (processes, controls, reporting). This is not a review of the technical architecture but rather the functional architecture, processes, and controls with a view to mainly illustrating the gaps with respect to global benchmarks and the intended future state.

C. Global Benchmarking

Comparative analysis of peer tax administrations (with at least three National Tax Administrations agreed with PRAL) with adopt/avoid guidance for TOM-PK and IRIS 3.0.

D. TOM-PK Design (Policy → Process → Journey)

- Define the TOM-PK for Sales Tax, Income Tax, and Federal Excise: end-to-end processes, decision rights, control points, and SLA-based interfaces with FBR.
- Reimagine taxpayer and tax-officer journeys using service-design methods; embed policy logic, rulebooks, decision tables, and evidence requirements.
- Reimagine PRAL's sensor systems (POS, Digital Invoicing, SWAPS, Production Monitoring) to identify areas for improvement and strengthen the data foundation for IRIS 3.0.

E. Enterprise Architecture for IRIS 3.0

- Target domain boundaries, integration points, events, rules engines.
- Non-functional requirements (availability, performance, security, scalability, audit).
- The design of a Data Integration Layer is out of scope and shall be done independently by PRAL itself.

F. Business Process Mapping & Re-Engineering (BPM/BPR)

- Design 'To-Be' processes with up to Level-3 detail using BPMN 2.0, including Level-4 detail for priority journeys. Incorporate legal bases, actors, timings, high-level data elements, outputs, KPIs, and audit trail parameters. Develop low-fidelity wireframes for priority journeys. Note: Low-fidelity wireframes are intended for business users to visualize and understand system flows and processes, and are not intended to

document UI/UX. They will be indicative and are not expected to be complete from a data element perspective.

- Develop policy and SOP templates, training materials, and manpower activity controls; recommend Delegation of Authority (DOA) and RACI models.

G. Sensor Ecosystem & External Integrations

- For sensors owned by PRAL (POS, Digital Invoicing, SWAPS, and others), propose extending capabilities as needed to enhance the effectiveness of IRIS 3.0.
- Blueprint ingestion and validation for Digital Invoicing, POS, SWAPS, Production Monitoring, ERP feeds, banking rails, and Whole-of-Government sources.
- Define provider/integrator operating models and certification; align with PRAL rollout targets and variable adoption scenarios.

H. Governance, Autonomy & Delivery Model

- Recommend governance for PRAL–FBR, including the service catalog, SLAs, design authority, change control, and delivery autonomy guardrails. Establish an empowered Core Program Team (CPT) comprised of PRAL domain experts, PRAL technology specialists, nominated FBR SMEs, and the Consultant’s workstream leaders, with clear decision-making rights to approve priorities, prototypes, process designs, and requirement baselines. CPT decisions should be binding and documented in the decision log.

I. Change Management, Stakeholders & Training

- Stakeholder mapping across FBR wings, provinces, agencies, and industry; structured consultation forums and feedback loops.
- Change strategy, communications, and training/playbooks for officers.

J. Implementation Roadmap & Wave Plan

- Time-phased Gantt aligned to PRAL milestones (Sales Tax, FED → Income Tax), with dependencies, critical path, and cutover/migration strategy.
- Pilot strategy (priority journeys, limited segments/regions), scale-up, and decommissioning of legacy components.

K. Advisory Support During PRAL Functional Specification Development (Reduced Engagement)

- Provide advisory support as PRAL converts approved BRS into Functional Specification Documents (FSDs) to protect and ensure the integrity of the TOM-PK and the overall solution design.
- Participate in Design Authority sessions (as requested), review a representative sample of FSD packs per wave/sprint, and provide written alignment notes (gaps, inconsistencies, and recommended resolutions).
- Maintain a clarifications log and ensure design decisions and agreed deviations are captured and traceable to the original BRS and TOM-PK baselines.
- This phase is advisory in nature. The Consultant shall not be responsible for authoring FSDs or for any software development deliverables. The advisory support shall be delivered through a significantly reduced team (Chief Functional Architect, Tax Administrations Leads for Sales Tax, FED and Income Tax) at a 10% engagement for a

period of six months. This portion of the engagement can be provided remotely also at the bidder’s discretion.

3) Key Deliverables (Artifacts)

The Consulting Partner shall deliver the following key deliverables. These should be provided in editable source formats to support PRAL’s downstream functional specification and build activities. The specific details of each Main Deliverable will be finalized after the contract is awarded, but the table below offers general guidelines on PRAL's expectations.

Main Deliverable	Proposed Contents / Artifacts
Inception Report	<ul style="list-style-type: none"> • Review of Current Operating model • Process Management Framework • BPM Methodology Document • Process Architecture Document
Project Charter	<ul style="list-style-type: none"> • Project Governance • Project Work Plan • Risk and Quality Management
AS-IS Report	<ul style="list-style-type: none"> • Business Process Model • Data Elements for Core Processes • Business Process Description
Global Benchmarking	<ul style="list-style-type: none"> • Strategic Pillars: Sales Tax, FED, Income Tax • Strategic Enablers: Governance & Operations, Organization & Change, IT • High Level details of technology platform(s) deployed in each of the benchmarked National Tax Administrations
TO-BE Report	<ul style="list-style-type: none"> • TOM-PK Blueprint (operating model, processes, decision rights, roles, SLAs, compliance control framework). • Journey Maps & Service Specifications for priority taxpayer/officer journeys (Sales Tax, FED first; Income Tax next). • Target Enterprise Architecture (Biz/Data/App/Tech), event model, NFRs. • Business Requirement Specifications (BRS): To include: BPM/BPR Pack: ‘To-Be’ maps (BPMN 2.0) at Level 3 for all journeys and Level 4 for priority journeys, SOPs, policy templates, RACI/DOA, legal gap list. Wireframe diagrams for priority journeys. • Solution design including architectural design of all core Processes and integrations • Process Manual

	<ul style="list-style-type: none"> • DOA Matrix • Sensor Integration Blueprint (Digital Invoicing, POS, SWAPS, Production Monitoring): data contracts, certification playbooks, rollout plan.
Governance	<ul style="list-style-type: none"> • Governance Pack: PRAL–FBR SLA framework, design-authority charter, change control, decision escalation model; autonomy recommendations. KPI List, Operational Risks
Change Management	<ul style="list-style-type: none"> • Change & Communications Plan; Training & Knowledge-Transfer Pack (admin/ops playbooks).
Proposed Plan	<ul style="list-style-type: none"> • Roadmap & Wave Plan (Gantt with milestones; resource and critical path plan; pilot & scale-up runbooks; legacy decommission plan).
FSD Advisory Support	<p>Advisory support while PRAL develops Functional Specification Documents (FSDs), including:</p> <ul style="list-style-type: none"> • FSD alignment review notes (per agreed cadence) • Clarifications & Q&A log (maintained and kept traceable to BRS / TOM-PK baselines) • Change-impact assessments for proposed deviations • Design integrity reviews for priority journeys and integrations

4) Phases, Milestones & Timeline (40+ Weeks)

PRAL anticipates the project will be delivered in 5 primary phases outlined below:

Phase	Description	Major Deliverables
1	Inception	Inception Report
2	Benchmarking, AS-IS, TOM-PK Design Policy Framework	Benchmarking Report, AS-IS Report, TOM-PK Framework
3	Sales Tax, FED	TO-BE Report, Governance, Change Management, Proposed Plan
4	Income Tax	TO-BE Report, Governance, Change Management, Proposed Plan
5	Advisory	FSD Advisory Support

The following timelines are indicative and subject to change and finalization during the inception phase.

- Weeks 0–2: Mobilization and Inception: confirm scope & templates; submit Inception Report and Project Charter; approve detailed global benchmarking plan and BPM conventions with PRAL Chief Domain Officer.

- Week 10: AS-IS deliverables and Global Benchmarking Report (3 peer administrations); high-level as-is/pain points consolidated.
- Week 14: TOM design policy principles & process framework recommendations formalized for presentation and approval by FBR
- Week 20: Priority taxpayer/officer journeys outlined (Sales Tax, FED wave-1) with initial wireframes/clickable prototypes for priority journeys for validation.
- Week 24: Draft TOM-PK (Sales Tax priority) and BRS v0.9 for ST & FED priority journeys; prototype pack (wireframes/clickable prototypes for priority journeys) demonstrated and iterated with stakeholders; stakeholder consultation pack released.
- Week 26: Benchmarking Final (adopt/avoid guidance); BRS v1.0 for Sales Tax & FED wave-1; functional implementation wave plan v0.9.
- Week 26: Priority taxpayer/officer journeys outlines with initial wireframes/clickable prototypes for priority journeys for validation (Income Tax wave-1)
- Week 30: TOM-PK Sales Tax & FED Final, BRS pack Final (Sales Tax wave-1 complete; wave-2 outline), Pilot Definition Dossier; board-ready pack.
- Week 34: Draft TOM-PK (Income Tax priority) and BRS v0.9 for IT priority journeys; prototype pack (wireframes/clickable prototypes for priority journeys) demonstrated and iterated with stakeholders; stakeholder consultation pack released.
- Week 35: Functional governance model, change & training packs; legal/policy alignment drafts (Procedural SRO/Rules as needed to support BPR where needed).
- Week 40: TOM-PK Final, BRS pack Final (Income Tax wave-1 complete; wave-2 outline), Pilot Definition Dossier; board-ready pack.
- Post-Week 40; duration aligned with PRAL's FSD plan): Reduced-scope advisory support during PRAL's FSD development to maintain alignment with the approved TOM-PK and BRS baselines; periodic design integrity and FSD alignment reviews; clarification and change-impact support.

5) Roles & Responsibilities

Consulting Partner (Bidder)

- Lead global benchmarking, TOM-PK design, BPM/BPR, and creation of Business Requirements Specifications (BRS).
- Provide senior tax administration/process experts, business architects/analysts, service designers, legal/policy translators, and change/training leads.
- Work in a co-creation model with PRAL's domain team, headed by the Chief Revenue Domain Officer (CRDO); conduct embedded clinics, prototype walkthroughs, and structured stakeholder demos to validate requirements early.
- Prepare and present TOM design policy principles & process framework recommendations for approval by FBR

- Prepare Business Requirement Specifications (BRS) that include functional requirements, process flows, rules/decision tables, and non-functional requirements. The bidder should also develop a functional and logical solution design for core processes and integrations, such as domain boundaries, integration patterns, interface assumptions, and key architectural views. However, they are not required to produce use cases, user stories, user experience specifications, or other technical details like microservices, API specifications, infrastructure sizing, or detailed deployment plans.
- Provide functional integration assumptions and interface requirements where relevant, without API specification or solution architecture.
- Hand over all templates, models, and source files; run knowledge-transfer sessions to enable PRAL teams to convert BRS into Functional Specification Documents (FSD).
- During PRAL's development of Functional Specification Documents (FSDs), provide reduced-scope advisory support (as per Workstream K) to ensure the integrity of the overall solution design and TOM-PK baselines, including design integrity reviews, FSD alignment feedback, clarifications, and change-impact analysis. The Consultant shall not be responsible for authoring FSDs.
- Design of change management plan, communications strategy and key training and communication artifacts
- Support the IQA Provider's review activities by sharing draft and final deliverables, supporting evidence, and relevant working files in a timely manner.
- Participate in structured QA review cycles for major deliverables (review → remediation → final evaluation) and respond to written QA observations within agreed timelines.
- Attend tri-partite sessions (PRAL–Main Consultant–IQA) for clarification, design/decision walkthroughs, and issue resolution when requested by PRAL.
- Recognize the IQA Provider's role as an independent reviewer. However, PRAL retains final authority for acceptance, scope interpretation, and contract decisions, and the IQA Provider's inputs shall not be binding upon PRAL.

PRAL / FBR

- Chief Revenue Domain Officer chairs the Functional Design Authority; confirms policy interpretations and makes binding functional decisions.
- Provide access to SMEs, laws/rules/SROs, business procedures, and relevant systems for discovery; facilitate stakeholder consultations.
- Bidders in their proposals can suggest resourcing required from PRAL SMEs and the domain team to ensure streamlined engagement delivery
- PRAL internal domain and development teams will convert BRS into FSD and own downstream solutioning and build; CTO ensures alignment with enterprise guardrails without requesting detailed architecture from the bidder.
- Rollout of change management plan

Independent Quality Assurance (IQA) Provider (appointed separately by PRAL)

- Independently assess the quality of key deliverables produced under this SoW against the SoW scope and acceptance criteria.
- Provide written QA review notes for major deliverables and present key observations in relevant governance forums (e.g., Steering Committee / Functional Design Authority) as requested by PRAL.
- In general, the burden of proof for any comments and assessments related to quality shall lie with the IQA Provider. Thus, the IQA Provider shall, at all times, provide reasoning and supporting evidence for its comments.
- All disputes shall first be discussed between PRAL and the Consultant. If unresolved, IQA may be requested to provide an advisory opinion as a neutral expert, offering well-reasoned views and resolution options. PRAL shall issue the final determination in writing.
- Provide structured input to PRAL for evaluating “exceptional work” for the Quality-Linked Incentive (bonus) described below.
- All inputs from the IQA Provider shall be treated as advisory inputs to PRAL, and the requirement of incorporation of any such comments/suggestions into deliverables by the Main Consultant shall be at PRAL’s discretion and final judgment.
- IQA observations shall not, by themselves, constitute grounds for rejection or non-acceptance of a deliverable unless explicitly adopted by PRAL in writing.
- The IQA Provider shall assess deliverables strictly against the agreed SoW scope and acceptance criteria and shall not require artifacts or detail explicitly defined as out of scope.

6) Assumptions & Dependencies

- PRAL Board authority is in place; no benefits/business case is required for this SoW.
- Timely access to stakeholders (FBR wings, provinces, regulators, industry bodies) and to sanitized artifacts needed for benchmarking.
- Access (under NDA as required) to peer-administration materials and interviews to support the benchmarking workstream.
- PRAL will provide or approve BRS templates and toolchain conventions (e.g., BPMN 2.0 levels, use-case format, traceability matrix).
- Minor deliverables shall be reviewed by the relevant designated signoff authority at PRAL within one week of submission and major deliverables shall be reviewed within three weeks of submission.

7) Acceptance Criteria

- TOM-PK completeness: Priority Sales Tax, Income Tax, and FED journeys fully covered.

- Benchmarking quality: Comparative analysis of at least three peer administrations (including OECD exemplar and two others) with explicit adopt/avoid guidance that is localized to Pakistan’s context.
- BRS ready for conversion into FSDs: Complete, unambiguous, testable, and prioritized; full traceability from policy → process → journey → requirement → test.
- Visual validation: For priority journeys, wireframes/clickable prototypes are demonstrated, reviewed, and signed off by the Design Authority/Core Program Team prior to finalizing the corresponding BRS baselines.
- Transferability: PRAL teams are enabled to author FSD from BRS; knowledge-transfer sessions completed with sign-offs and handover packs.
- Scope discipline: No detailed technical architecture (microservices/API specifications/infrastructure sizing), Central Data Hub design, or IRIS 2.0 hardening artifacts included beyond what is strictly necessary to convey functional/logical solution design and NFRs.
- Quality assurance: Major deliverables will be subject to PRAL review with input from the IQA Provider prior to PRAL sign-off; the Main Consultant shall address IQA observations as part of the agreed review cycle.

7A) Quality Linked Incentive (Bonus up to 25%)

In addition to the base contract value, PRAL will award an incremental bonus of up to twenty-five percent (25%) of the base contract value (excluding the price associated with Workstream K “Advisory Support”), subject to delivery of exceptional work outputs.

“Exceptional work” will be assessed based on the quality of deliverables (not schedule adherence), including factors such as: intellectual rigor, completeness and internal consistency, scope and breadth of the reengineered TOM, policy-to-process traceability, usability and clarity of prototypes/wireframes, practicality of the roadmap/wave plan, quality of benchmarking and localization, effectiveness of knowledge transfer to PRAL teams and quality of change management proposed and implemented.

PRAL will determine the bonus award (if any) with documented input from the IQA Provider. PRAL's decision shall be final and binding.

PRAL and the IQA Provider will establish a clear scoring rubric and evidence requirements for bonus assessment early in the engagement. The rubric will include both objective criteria and subjective assessments. It may be used at phase-end gates (e.g., Sales Tax, FED phase, Income Tax phase) or at overall completion. For each deliverable scored under the Quality Linked Incentive, PRAL will provide the Consulting Partner with an opportunity to improve their quality ranking through a draft and final review process.

The scoring rubric and evidence requirements for quality-linked incentives shall be agreed with PRAL and shared with the Consultant early in the engagement.

8) Governance & Reporting

- Cadence: Daily stand-ups (as needed), weekly workstream reviews, bi-weekly steering meetings chaired by PRAL Tech Committee, monthly executive checkpoints, and fortnightly prototype demos/BRS walkthroughs for Design Authority sign-off.
- Core Program Team (CPT): An empowered CPT will be formed to enable timely decisions. The CPT will approve priorities, resolve cross-workstream issues, and provide binding sign-offs on prototypes and BRS baselines; decisions will be documented in the decision log. The IQA Provider may participate in selected forums as an observer/adviser.
- Functional Design Authority: Chaired by CRDO (with CTO participation), governing policy interpretation, process decisions, and BRS approvals; managed change-control.
- Quality & Risk: Maintained RAID and decision logs; independent QA reviews on BRS and TOM-PK artifacts before steering gates; strict document control and versioning. IQA observations will be considered as inputs to deliverable readiness and steering gate decisions.

9) Out of Scope (for this RFP)

- Central Data Hub (design, build, data modeling, or operations).
- Data Strategy (Data Governance model, master data management, interoperability standards).
- Hardening or remediation of IRIS 2.0.
- Tax policy related advice or draft SROs
- Use cases, User Stories, user interface and user experience design, and other artifacts required for development, other than wireframes for critical journeys.
- Authoring of Functional Specification Documents (FSDs). The Consultant's role during the FSD phase is advisory only, as described in Workstream K.
- Detailed technical/solution architecture (microservices, APIs, events, CI/CD, infrastructure sizing), vendor/tool selection, or procurements.
- Design of a Data Integration Layer for integrating third-party data.
- Software build, managed services, production operations, or run-books beyond functional pilot definition.
- Financial/benefits case, ROI/TCO models, or budgetary business case.
- Cybersecurity architecture and data-governance operating model (beyond capturing relevant NFRs as requirements).
- Implementations of recommendations and deliverables shall not be part of this assignment.

10) Bidder Instructions (SoW Compliance)

- Provide a benchmarking methodology and plan (target jurisdictions, access approach, artifacts to be compared) with sample outputs.
- Describe the proposed approach for working with PRAL's Independent Quality Assurance (IQA) Provider, including how draft artifacts will be shared, how QA feedback will be managed in review cycles, and how potential disputes will be handled without impacting delivery cadence.
- Submit sample TOM and BRS artifacts (redacted) from comparable tax-administration programs; confirm BPMN 2.0 capability and level-3/4 process mapping.
- Name Key Resources (roles, % allocation, and onsite plan) with proven policy-to-process and BRS delivery experience for Inland Revenue domains.
- Describe the co-creation model with PRAL's CRDO-led domain team, including clinics, knowledge transfer, and the bidder's proposed onsite working arrangement in Islamabad (aligned to the Key Resource onsite requirement).
- Describe the prototype-driven requirements approach (wireframes, validation workshops, and sign-off gates) and the iterative delivery approach for producing incremental baselines (design sprints, releases of BRS packs by wave).
- Identify tools to be used for BPM, requirements, and traceability; confirm handover of editable source files and templates.

11) Team Qualifications (Minimum Expectations)

- Lead Consulting Partner / TOM-PK Lead (20+ years): national tax-admin modernization and TOM/BRS leadership.
- Chief Functional Architect (15+ years): large-scale public-sector platforms; end-to-end BRS ownership.
- Tax Administration Specialist Leads (Sales Tax, FED, Income Tax) (15+ Years): law-to-code translation, rules/decision tables, evidence standards.
- Service Design Lead (12+ years): taxpayer/officer journeys, usability, and service-quality SLAs.
- BPR Expert / Process Reengineering Lead (10+ years): streamlining workflows and optimizing operational efficiency to ensure alignment with statutory requirements.
- Legal/Regulatory Specialist (10+ years): drafting procedural SRO/Rules pertaining to the proposed TOM and aligning processes with statute.
- Change Management Lead (10+ years): adoption strategy, communications, training curricula, and training-of-trainers.
- Optional: Functional Integration Analyst (8+ years) to capture external interface assumptions; detailed API/solution architects are NOT required for this SoW.
- Key Resource Requirement: The following resources shall be considered Key Resources for this engagement. Each Key Resource must dedicate at least thirty-

five percent (35%) of their time for the duration of the project (other than the final Advisory phase). Additionally, each Key Resource must be based onsite in Islamabad for at least thirty-five percent (35%) of their time. The CVs of Key Resources provided in the proposal shall be binding. If the bidder cannot provide a Key Resource at the start of the project or if a replacement becomes necessary, the bidder must propose an acceptable substitute, whose approval will be at PRAL's sole discretion. Failure to provide an acceptable substitute may result in the cancellation of the award at PRAL's sole discretion.

- Lead Consulting Partner
- Chief Functional Architect
- Tax Administration Specialist Leads (Sales Tax, FED, Income Tax)
- Service Design Lead
- BPR Expert / Process Reengineering Lead
- Change Management Lead

12) Proposal Requirements & Evaluation (Guidance)

- Understanding & Approach: clarity on functional scope, benchmarking plan, TOM-PK method, and BRS production workflow.
- Relevant Experience & Case Studies: demonstrable Inland Revenue/TOM programs with BRS delivery.
- Team Quality & Availability: Key Resource CVs, other CVs as required, strength and continuity of the proposed Key Resources.
- Delivery Plan & Knowledge Transfer: BPMN level-3/4 mapping approach, BRS templates, traceability, and handover plan.
- Localization & Stakeholder Plan: approach to consultations with FBR wings, provinces, and industry; legal/policy alignment.
- Scope Discipline: adherence to out-of-scope items (no CDH design, no IRIS 2.0 hardening, no detailed technical architecture).

I. Appendices

Appendix A – Terms of Reference

[This Appendix shall include the final Terms of Reference (TORs) worked out by PRAL and the Consultant during the negotiations; dates for completion of various tasks; location of performance for different tasks; detailed reporting requirements; PRAL’s input, including counterpart personnel assigned by PRAL to work on the Consultant’s team; specific tasks that require prior approval by the Procuring Agency.]

Insert the text based on the Section 7 (Terms of Reference) of the ITC in the RFP and modified based on the Forms TECH-1 through TECH-5 in the Consultant’s Proposal. Highlight the changes to Section 7 of the RFP]

Appendix B - Key Experts

[Insert a table based on Form TECH-6 of the Consultant’s Technical Proposal and finalized at the Contract’s negotiations. Attach the CVs (updated and signed by the respective Key Experts) demonstrating the qualifications of Key Experts.]

Appendix C -(Beneficial Owners Information)

Declaration of Ultimate Beneficial Owners Information for Public Procurement Contracts.

1. Name
2. Father's Name/Spouse's Name
3. CNIC/NICOP/Passport No.
4. Nationality
5. Residential address
6. Email address
7. Date on which shareholding, control or interest acquired in the business.
8. In case of indirect shareholding, control or interest being exercised through intermediary companies, entries or other legal persons or legal arrangements in the chain of ownership or control, following additional particulars to be provided:

1	2	3	4	5	6	7	8	9	10
Name	Legal form (company/Limited Liability Partnership/Association of Persons/Single Member Company/partnership Firm/Trust/Any other individual body corporate (to be specified))	Date of incorporation/registration	Name of registering authority	Business Address	Country	Email address	Percentage of shareholding, control or interest of BO in the legal person or legal arrangement	Percentage of shareholding control or interest of legal person or legal arrangement in the Company	Identify of natural person who ultimately owns or controls the legal person or arrangement

9. Information about the Board of Directors (details shall be provided regarding number of shares in the capital of the company as set opposite respective names).

1	2	3	4	5	6	7	8
Name and surname (in Block Letters)	CNIC No. (in case of foreigner, Passport No.)	Father's/Husband's Name in full	Current Nationality	Any other Nationality (ies)	Occupation	Residential address in full or the registered/principal office address for a subscriber other than natural person	Number of shares taken by cash subscriber (in figures and words)
			Total numbers of shares taken (in figures and words)				

10. Any other information incidental to or relevant to Beneficial Owner(S).

Name and signature
(Person authorized to issue notice on behalf of the company)

Appendix – D (Integrity Pact)

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

Contract No. _____ Dated _____ 2025 Contract Value: _____

Contract Title: _____

.....[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 Pakistan Revenue Automation Pvt. Limited (PRAL) or any administrative subdivision or agency thereof or any other entity owned or controlled by PRAL 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, fees 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 consultation 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 PRAL, 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 PRAL and has not taken any action or will not take any action to circumvent the above declaration, representation or warranty.

[Name of Supplier] accepts full responsibility and strict liability for making any false declaration, not making full disclosure, misrepresenting facts 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 rights and remedies available to PRAL under any law, contract or other instrument, be voidable at the option of PRAL.

Notwithstanding any rights and remedies exercised by PRAL in this regard, [name of Supplier] agrees to indemnify PRAL for any loss or damage incurred by it on account of its corrupt business practices and further pay compensation to PRAL in an amount equivalent to ten times 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 PRAL.

Name of Employer:

Name of Contractor:

Signature:

Signature:

Appendix – E (Indicative list of Processes)

Sr.	Project	Module
1	Income Tax	Return Declaration Module
2	Income Tax	Assessment Module
3	Income Tax	Amendment Module
4	Income Tax	ATL Status Module
5	Income Tax	ETECS - Electronic Transaction Eligibility & Compliance System
6	Income Tax	Customer Due Diligence Module
7	Income Tax	Port Clearance Certificate Module
8	Income Tax	Withholding Tax Statements Management Module
9	Income Tax	Exemptions Management Module
10	Income Tax	SWAPS - Synchronized Withholding Administration and Payment System
11	Income Tax	Taxpayer Registration Module (Individuals, AOP, Company)
12	Income Tax	Account Recovery Module
13	Income Tax	Taxpayer Registration via External Departments (SECP, PITB, PSEB)
14	Income Tax	Integration with NADRA KAFKA System (expired CNICs)
15	Income Tax	E-Intermediary Registration Management
16	Income Tax	Registration Modification Module
17	Income Tax	Taxpayer Profile Module
18	Income Tax	Jurisdiction Management Module
19	Income Tax	Stock Register Module
20	Income Tax	Broadening of Tax Base Module
21	Income Tax	Advance Tax Management Module
22	Income Tax	Refunds Management Module
23	Income Tax	Payments Management Module
24	Income Tax	Demand Collection Registration
25	Income Tax	Taxpayer Ledger Module

26	Income Tax	Rectification Management Module
27	Income Tax	CITRO - Centralized Income Tax Refund Office
28	Income Tax	CRIPS - Centralized Refund Integration and Payment System
29	Income Tax	Audit Management Module
30	Income Tax	Alert Management System
31	Income Tax	Iris Integration with Third Party Compliance Management System
32	Income Tax	Recovery Proceedings Module
33	Income Tax	Penalty Management
34	Strack	Sales Tracking System (Data Entry)
35	Strack	Sales Tracking System (API)
36	Strack	User Management
37	Strack	MIS
38	Strack	Services (for third party integration)
39	Strack	Administration
40	Single Portal	Registration
41	Single Portal	Declarations/Statements
42	Single Portal	Enforcement
43	Single Portal	Status Management
44	Single Portal	Payments
45	Single Portal	Refunds
46	Single Portal	MIS
47	Single Portal	Dashboards
48	Sales Tax	Sales Tax Registration
49	Sales Tax	Jurisdiction Management
50	Sales Tax	Correspondence Management
51	Sales Tax	Declarations/Statements
52	Sales Tax	Enforcement Management
53	Sales Tax	Status Management

54	Sales Tax	Payments Management
55	Sales Tax	Audit Management
56	Sales Tax	Assessment
57	Sales Tax	Recovery Management
58	Sales Tax	Refunds Management
59	Sales Tax	Penalties Management
60	Sales Tax	Default Surcharge
61	Sales Tax	Appeals
62	Sales Tax	MIS Reports
63	Sales Tax	Dashboards
64	Sales Tax	MPR
65	Sales Tax	API Services (for third party integration)
66	POS	POS Registration
67	POS	POS API
68	POS	POS BI Dashboard
69	POS	POS IRMS
70	POS	POS Offline Component
71	POS	POS Prize Scheme Portal
72	POS	MIS
73	Payments	Integration with Alternative Delivery Channel
74	Payments	PRAL Payment Gateway Integration with 1Bill (1Link)
75	Income Tax	CPR Correction Module
76	Payments	Revenue Collection Dashboards for Chairman / PM Office
77	Misc	Online Verification Services
78	MIS	Iris MIS Reports for Tax Payers & Officers
79	MIS	FBR Maloomat Portal
80	MIS	360 View of Taxpayer Complete Information
81	Legal	Litigation Management System

82	Legal	Appeal Management Module
83	Legal	Lawyer Fee Automation System
84	Legal	LMS Executive Dashboard
85	International Taxes	Penalty Management
86	International Taxes	Audit Management
87	International Taxes	Registration
88	International Taxes	Jurisdiction
89	I&I	I&I Case Management System
90	DNFBP	DNFBP Management System
91	DNFBP	DNFBP Mobile Application
92	DNFBP	Online Verification (Web and Mobile)
93	DNFBP	MIS
94	Digital Invoicing	API Service Management
95	Digital Invoicing	LI Management
96	Digital Invoicing	Registration
97	Digital Invoicing	Invoice Management
98	Digital Invoicing	Dashboards
99	Digital Invoicing	DI Registration Management
100	Digital Invoicing	Licence Integrator Management
101	Digital Invoicing	Invoices Management
102	Digital Invoicing	MIS Dashboard
103	API Integrations	POS Provinces Integration
104	API Integrations	PLRA - BOR Punjab
105	API Integrations	BOR Sindh
106	API Integrations	BOR KPK
107	API Integrations	ETO Islamabad
108	API Integrations	ETO Punjab
109	API Integrations	ETO Balochistan

110	API Integrations	PSEB
111	API Integrations	FIA
112	API Integrations	PRA's Data Sharing – Dashboard
113	API Integrations	PSW