



**Hiring of Consultants for Provision of Taxation Services to Pakistan Telecommunication Authority (PTA)**

Tender No: PTA/Fin/P&C/491/2025

This Invitation to Bids follows the Procurement Notice (PN) for the above Project/Procurement which appears on EPADS, PTA and PPRA websites. Pakistan Telecommunication Authority has reserved the funds for the procurement planned during the financial year 2025-26.

2. Pakistan Telecommunication Authority now invites E-bids from eligible consultants registered with Income Tax and Sales Tax Departments and who are on Active Taxpayers List of Federal Board of Revenue, for provision of taxation services to PTA for a period 3 years.

3. The bidding shall be conducted in line with the Single Stage-Two Envelope procedure of the Public Procurement Rules 2004 and Regulations, Regulatory Guides, Procurement Guidelines or Instructions issued by the Authority (from time to time), and is open to all potential bidders.

4. All bids must be accompanied by a Bid Securing Declaration as per format attached on last page of this bidding document.

5. The original bid, properly filled in, must be submitted on EPADS **on before 30<sup>th</sup> January, 2026 at 10:30 AM**. The bids (or technical part of the bids as the case may be) will be opened on the same day at 11:00 AM in public and in the presence of bidders' representatives who choose to attend bid opening session at the office of Director (Procurement), PTA Headquarters, F-5/1, Islamabad.

6. Bidding documents are available on websites of PPRA and PTA i.e. [www.ppra.gov.pk](http://www.ppra.gov.pk) and [www.pta.gov.pk](http://www.pta.gov.pk) respectively. Manual Bids shall not be entertained.

**Note:** Notification of GRC constituted in terms of Rule-48 of PPRA rules, 2004 is provided on EPADS at [www.eprocure.gov.pk](http://www.eprocure.gov.pk) and [www.pta.gov.pk](http://www.pta.gov.pk).

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PTA HQs, F-5/1, Islamabad  
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# **BIDDING DOCUMENT**

## **1. INSTRUCTIONS TO SERVICE PROVIDER:**

### **1.1 Introduction:**

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

### **1.2 Queries regarding Bidding Documents**

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

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

**Director Procurement**  
**PTA HQs, F-5/1, Islamabad**  
**Tel: 051-2878157**  
**Fax: 051-2878149**  
**abdurrab@pta.gov.pk**

  
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### 1.3 Proposal Requirements:

#### i. Technical:

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

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

##### a. Quality:

- i. Tax Partners & Staff be members of ICAP
- ii. Tax staff must be member of Tax bar Association
- iii. Engagement Partner, Manager and team profiles, experience and qualifications must be more than 5 years in tax field in last seven years.
- iv. Demonstrable Internal Quality Review Process on Advices / appeals
- v. Affiliated / Member firm of reputed international firm (within Top 25 ranked worldwide)
- vi. At least 20 hours willing to provide on monthly basis

##### b. Experience:

- i. Experience in Telecommunication industry of Pakistan
- ii. Experience with regulatory Authorities in Pakistan
- iii. 5 years of firm's experience in taxation field

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

#### ii. Financial:

Financial proposals should be provided on format provided in Annex A

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

### 1.4 Submission, Receipt, and Opening of Proposals:

1. bid, prepared in accordance with instructions in bidding documents, must be submitted through PPRA E-PADS portal **on or before 30<sup>th</sup> January, 2026 10:30 AM**. Bids will be opened on same day at **11:00 AM** on the same day. If bids receiving and opening day

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falls on a public holiday, bids will be opened on next working day at same time.

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

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

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

  
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## 1.5 **Bid Declaration:**

Bid declaration must be submitted on EPADS with this bid.

## 1.6 **Bid Validity:**

Quoted bids shall be valid for 120 days of opening of technical bids. Bid shall be submitted excluding GST. GST will be paid to tax firm on rate prescribed by GoP from time to time.

## 2 **TERMS OF REFERENCE:**

### 2.1. **Scope of Tax Services:**

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

- A. Comments on Tax Advice for existing Tax Structure
  - a. Comments on advice for PTA's existing tax structure and contractual arrangements in relation to its position within telecommunication industry
  - b. identifying most tax efficient / effective model for accounting.
  - c. Report on Tax status of PTA's matters with tax authorities and forums.
- B. Monthly Retainer
  - a. Completion and filing of corporate tax return with Inland Revenue Department, including underlying Income/Sales tax computation on finalization of accounts and revision of return, if required and its submission with tax authorities at all places.
  - b. Preparation and filing of refund application for refund due, if any.
  - c. Attendance before tax authorities including Inland Revenue department, Appeal authorities and tribunal, and responding to notices issued in connection with corporate/sales tax return and audit proceedings till finalization of assessment for Income/Sales tax or FED.
  - d. Assistance in giving tax credits as per Income tax ordinance 2001 and related Sales tax or FED, wherever applicable.
  - e. Responding day-to-day notices and other correspondence with Inland Revenue, and applet authorities concerning items listed as 'a' to 'd' above.
  - f. Help in interpreting and intimating of any changes in income tax, sales tax, federal excise and custom duty laws, if and when required.
  - g. Obtaining exemption certificate from Inland Revenue Authorities under various sections of Income Tax Ordinance 2001 Sales Tax Act or FED, as may be required.
  - h. Doing all work that is 'a' to 'g' for Pakistan, AJ&K, Gilgit Baltistan, and all provinces of Pakistan in manner and as required at each place.



### C. Appeals

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

### 3. EVALUATION CRITERIA:

#### 3.1 Evaluation of Technical Proposals:

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

Sr. #	Mandatory Requirements	Yes	No
1.	Provision of Certificate of Incorporation of Registration or equivalent (as case may be)	<input type="checkbox"/>	<input type="checkbox"/>
2.	The firm should be on Active Tax Payer list of relevant tax authorities for NTN & GST	<input type="checkbox"/>	<input type="checkbox"/>
3.	Minimum relevant experience of <b>five years</b> (duly supported with documentary evidence i.e. <b>engagement letter/contract etc.</b> )	<input type="checkbox"/>	<input type="checkbox"/>
4.	Bidder must have office / branch at Islamabad/ Rawalpindi.	<input type="checkbox"/>	<input type="checkbox"/>

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- iii. Committee, if constituted by PTA will evaluate proposals on basis of their responsiveness to scope of work. Responsive proposal will be given a Marks. Relative marking will be given to individual firms on each item of marks. Marks have 45% threshold for qualifying. Marks are a mandatory criteria and can be used to break a tie.

	S.#	Criterion	Marks	Score
QUALITY	1	Tax Partners & Managers (who are members of ICAP/Tax Bar Association or similar international bodies) (Membership certificate is required to be attached)	05	
	2	Engagement Partner, Manager and team profiles, experience and qualifications. (Firm Profile/CVs covering all aspects is required to be attached)	10	
	3	Demonstrable Internal Quality Review Process on Advices / appeals	10	
	4	Affiliated / Member firm of reputed international firm (within Top 5 ranked worldwide= 5, Top 6-15 = 3, Others= 1)	05	
	5	Experience in providing Taxation services to telecommunication industry of Pakistan duly supported by <b>signed contracts/ engagement letters</b> etc. (list key transactions) ( <b>relative marking</b> i.e; full marks shall be awarded to bidder having maximum experience/transactions of telecom sector)	15	
	6	Experience in providing Taxation services to regulatory Authorities in Pakistan (List key transactions) duly supported by signed contracts/ engagement letters etc. (relative marking i.e; full marks shall be awarded to bidder having maximum experience/transaction of regulatory authorities)	10	
	7	No of years of firm's experience in taxation field with one mark per year beyond minimum experience of 05 years, with maximum of 10 years	10	
	8	No of monthly hours willing to provide (for retainer ship fee) <ul style="list-style-type: none"> <li>Partner - 0.20 marks per hour upto maximum of 10 hours</li> <li>Manager - 0.10 marks per hour upto maximum of 30 hours</li> <li>Other - 0.05 marks per hour upto maximum of 100 hours</li> </ul>	10	
Total Marks			75	

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### 3.2 Evaluation of Financial Proposals:

Evaluation will be based of combined proposal (Technical and Financial) received from bidder. For technical evaluation Quality and Cost selection technique shall be adopted where there will be 75 % weightage of technical features and 25% weightage to financial aspects of proposal. Financial marks shall be awarded on basis of inverse proportion calculations. Highest ranked bid shall be declared, on basis of combined evaluation.

Evaluation criteria of financial proposal is as under: **Total Financial Score = 25**

**Financial score shall be calculated through following formula;**

**Financial Score** =  $25 \times \text{Amount quoted by lowest bidder} / \text{Amount quoted by bidder}$   
whose financial score is to be calculated.

### 3.3 Award of Contract

Contract shall be awarded to **most advantageous bid**, which has met mandatory requirements/ eligibility criteria, found substantially responsive to terms and conditions and evaluated as highest ranked bid on basis of quality & cost (obtaining aggregate highest marks in technical and financial evaluation) thereof, as specified in these bidding documents. In case two or more bidders obtain equal aggregate marks, then contract will be awarded to one with lowest financial bid.

### 4. TYPE OF CONTRACT:

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

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**Annex-A**

**FINANCIAL PROPSAL**  
**Hiring of Taxation Services for PTA**

- a. **Annual rate/total amount** for provision taxation services inclusive of all applicable taxes quoted below:

**Amount (in PKR)**

S. No.	Amount for 1 <sup>st</sup> Year of Contract	Amount for 2 <sup>nd</sup> Year of Contract	Amount for 3 <sup>rd</sup> Year of Contract
1.			

**Total amount in words:**

Total for 1<sup>st</sup> Year of contract: *Rupees* \_\_\_\_\_

Total for 2<sup>nd</sup> Year of contract: *Rupees* \_\_\_\_\_

Total for 3<sup>rd</sup> Year of contract: *Rupees* \_\_\_\_\_

**Grand Total** Cost for 3 Years *Rupees* \_\_\_\_\_

  
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## ***Bid Securing Declaration***

[Bidder shall fill in this Form in accordance with instructions indicated.]

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

Bid No.: [insert number of Bidding process]

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

To: [insert complete name of Procuring Agency]

We, undersigned, declare that:

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

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

- (a) have withdrawn or modified our Bid during period of Bid Validity specified in form of Bid;
- (b) Disagreement to arithmetical correction made to bid price; or
- (c) having been notified of Acceptance of our Bid by PTA during period of Bid Validity,
  - (i) failure to sign contract if required by Procuring Agency to do so or (ii) fail or refuse to furnish Performance Security or to comply with any other condition precedent to signing contract specified in bidding Documents.

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

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

Name: [insert complete name of person signing bid Securing Declaration]

Duly authorized to sign bid for and on behalf of: [insert complete name of Bidder]

b) Dated on \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ [insert date of signing]  
Corporate Seal (where appropriate)

  
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