**Universal Service Fund**

**(A company setup under Section 42 of the Companies Ordinance 1984)**

**“Provision of Third-Party services for compliance & support for Tax Services”**

**Tender ID: “USF/TDRS/TAX/FIN/2026-27/07**

**Issued at Islamabad**

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| **USFCo**<br>**Office # 310-312, Third Floor, Evacuee Trust Complex, Sector F-5/1,**<br>**Islamabad Pakistan.** | **Tel: 051 9212308-09**<br>**Fax: 051 9214261**<br>**URL: www.usf.org.pk** |

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## 1. INTRODUCTION:

Universal Service Fund Company ("USF Co") State Owned Enterprise Incorporated as Guarantee Limited under Section 42 of the repealed Companies Ordinance 1984 (repealed with Companies Act 2017) established by the Government of Pakistan (Ministry of Information Technology & Telecom) in pursuance of Universal Service Fund Rules, 2006 ("USF Rules") promulgated by Federal Government of Pakistan in exercise of the powers conferred under clause (ab) of Sub Section (2) of Section 57 of the Pakistan Telecommunication (Re-organization) Act, 1996. The primary objective of USF Co is to plan, develop and execute Tele-Communication Network Projects and Services in un-served, under-served and remote areas of Pakistan, mainly through disbursement of subsidy received from the Government of Pakistan.

USF invites sealed bids from capable Firms/ Companies/ AOP, which are registered with Federal Board of Revenue (FBR) for Income Tax and Sales Tax, for Provision of Third-Party services for compliance & support for Tax Services.

## 2. BIDDING PROCESS:

a. An open, competitive, and transparent bidding process in accordance with Public Procurement Regulatory Authority (PPRA) Ordinance, 2002, Rules, Regulations and Guidelines made thereunder shall be adopted.

b. Final assignment award will be on the basis of combined technical and financial score in the following manner:

| PROPOSAL | WEIGHT |
|---|---|
| **Technical** | 70% |
| **Financial** | 30% |
| **TOTAL** | **100%** |

c. A Single Stage, Two Envelopes procedure as per Rule 36 (b) of the Public Procurement Rules, 2004 (the "Rules") shall be adopted.

d. The bid/proposal to be uploaded to e-Pak Acquisition & Disposal System (**e-PADS) v2.0**, comprising both the **technical proposal** and the **financial proposal. The bidder shall ensure that the attachment of bid/proposal on e-PADS is mandatory, failing which the bid shall be rejected**.

e. A scanned copy of bid security (refundable) in the form of a CDR/Pay Order/Demand Draft, in the name of '**Universal Service Fund**', of value PKR 50,000/- (Pak Rupees Fifty Thousand Only) must be attached on e-PADS and original bid security shall be submitted to the procuring agency any time before the closing time of bid submission, failing which the bid shall be rejected.

f. No financial instrument for bid security or mode of payment for shall be acceptable other than specified in clause (e)

**3. ELIGIBILITY CRITERIA:**

Bidders must give compliance to the below mentioned clauses as these are mandatory for being eligible for the bidding process:

| Sr.No# | Attributes | Ref. Page no. in proposal |
|---|---|---|
| a. | Valid registration documents of the Bidder Company/Firm/AOP | |
| b. | Valid Registration with FBR for Income Tax purposes and with relevant Tax/Revenue Authority and appear on Active Taxpayer List (ATL). | |
| c. | The bidder shall provide an undertaking on letter head that the bidder has not been declared blacklisted by any Government/Semi-Government institutions at time of bid opening. | |
| d. | A scanned copy of bid security **(refundable)** in the form of a CDR/Pay Order/Demand Draft, in the name of '**Universal Service Fund**', of value PKR 50,000/- (Pak Rupees Fifty Thousand Only) must be attached on **e-PADS and original bid security shall be submitted to the procuring agency any time before the closing time of bid submission, failing which the bid shall be rejected**. | |
| e. | The bidder must have fully functional offices(s) in Islamabad. | |
| f. | Applicants are required to state, in their proposals, the name, title, contact number and email address of the applicant's authorized representative through whom all communication shall be directed until the process has been completed or terminated. | |
| g. | The Bidder must have a minimum of three (03) fully qualified tax professionals, registered with relevant Tax Bar Associations and based in Islamabad**. Attach relevant documents** | |
| h. | List/details of clients restricted to tax matters only. (**Note: Audit client lists will not be considered as valid client base.)** | |
| i. | Documentary evidence of engagement with clients for each category separately of the bidder experience i.e.<br>i. Three (3) for Nonprofit Public Sector/SoEs<br>ii. Five (5) for Private Sector Nonprofit<br>iii. Ten (10) for corporate sector organizations with atleast three (3) telecom sector | |

| | | |
|---|---|---|
| | | |
| j. | Detailed CVs of each proposed team member for USF assignment with segregation of experience. | |

**USF shall not entertain incomplete or partial bids. Shall lead to rejection as per PPRA rules 18.**

**Any forged or false information will result in disqualification, and the bid security will be forfeited.**

**Note: Exact page numbers against all requirements shall be mentioned. Bids not in compliance may lead to disqualification.**

## 4. INSTRUCTIONS /GENERAL CONDITIONS:

a. The Bidder will be selected after an open, competitive, and transparent bidding process.

b. Proposals shall be submitted in English/Urdu language.

**c.** All prices mentioned in the Financial Proposal shall be in Pak Rupees (PKR) **and inclusive of all applicable taxes.**

d. Any matter not expressly covered under this bidding document shall be interpreted in accordance with the provisions of the applicable "Guidelines for Standard Bidding Documents" issued by the Authority. These guidelines shall serve as the reference for any clarification or interpretation required during the bidding process

e. Each page of the Technical and Financial Proposal shall be signed by an authorized representative of the Bidder, failure to do so will lead to disqualification. The representative's authorization shall be confirmed by Letter of Authorization on official letter head of the Bidder accompanying the proposal.

f. For clarification on any item of this bidding document, the Bidder may send written queries, up till five (05) days before the proposal submission date.

g. In case of any grievances against this bidding document, the bidder shall seek clarification within the first three (3) days of the publication of this tender. Beyond this period, no grievances regarding this document will be entertained. All grievances shall be recorded through **e-PADS 2.0**

h. All clarifications before bid opening shall be communicated to the Bidders through **e-PADS v2.0**.

i. The Bidders shall bear all costs associated with the preparation and submission of their respective bids and USF will, in no case, be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.

j. Bidders are under obligation to read and understand complete information package/bidding documents, USF shall not be responsible towards the Bidders for any of their claim or complaint which may arise as a result of non-reading or misreading the bid documents/information package by Bidders.

k. USF is the originator of information package/bidding documents, any clarification or interpretation communicated by USF, whether in response of a query or otherwise, shall be deemed final, conclusive and will remain unquestioned.

l. Most Advantageous Bidder will be issued Letter of Intent (LoI) and it shall submit Letter of Acceptance (LoA). Upon submission of LoA by Most Advantageous Bidder, Contract will be signed for a period of one (01) year.

m. USF may reject all bids or proposals at any time prior to the acceptance of a bid or proposal. USF shall, upon request, communicate to any Bidder who submitted a bid or proposal, the grounds for its rejection of all bids or proposals, But USF is not required to justify those grounds as per Rule 33 of the Rules.

n. USF requires that Bidders, observe the highest standard of ethics during the procurement and execution of such contract. In pursuit of this policy, the USF:

   I. Defines, for the purposes of this provision, the terms set forth below as follows:
   II. "corrupt practice" is the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party;
   III. "fraudulent practice" is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation;
   IV. "collusive practice" is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party;
   V. "coercive practice" is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party;
   VI. "Obstructive practice" is deliberately destroying, falsifying, altering, or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede USF investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation.

o. USF will reject a proposal for award if it determines that the Bidder recommended for award has, directly or through an agent, engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the contract in question.

p. Existing External Auditor of USF shall not be eligible to participate in this bidding process.

q. Only registered suppliers/service providers who are on Active Taxpayers List (ATL) of FBR are eligible to supply goods/services to the USF. Bids/Proposals/applications of all those Bidders/service providers who are not found on ATL on the date of bid opening shall be rejected.

r. In the event that there is more than one qualified Bidder i.e. they have quoted equal prices in financial bid, the tied qualified Bidders shall be notified by USF and they will submit revised financial proposals in compliance with the bidding document. The revised bid amount must be either equal to the original submitted bid or less than previous bid amount. The revised financial proposal shall be submitted in a sealed envelope that is securely closed and it is not possible to be opened without visual evidence thereof.

s. In case, the most advantageous Bidder, at any stage prior to the execution of the contract/PO fails for timely completion of all applicable processes, or the USF Procurement Committee is not satisfied from the provided services, USF reserves the right to obtain the services from second most advantageous Bidder. In case the second most advantageous Bidder fails to provide the required services or the USF Procurement Committee is not satisfied from the provided services, the USF reserves the right to obtain the services from third most advantageous Bidder.

t. In case of any technical difficulty in using **EPADS v2.0** prospective bidders may contact PPRA at https://www.ppra.org.pk/

## 5. Evaluation Criteria:

a) USF will evaluate the proposals on the basis of their compliance with the bidding document and evaluation criteria, and the point system as specified below. (Table I)

b) A proposal shall be rejected during technical evaluation if it does not comply with the bidding document.:

**Table I- Evaluation Criteria**

| **Evaluation Criteria** | | | |
|---|---|---|---|
| **S/No** | **Description** | **Weight** | **Reference in Page No.** |
| 1 | **Tax Experience of Firm/Company/AOP**<br>>15 years 10 Marks<br>>11 =15 years 08 Marks<br>>6 =10 years 06 Marks<br>Below 5 years 03 Marks | 10 | |
| 2 | **Proposed Team Professional Qualification & Experience (Attach CV):**<br>**Qualification:**<br>Masters/equivalent or above = (15 marks)<br>Below Masters= (0 marks)<br>**Experience:**<br>=>10 years (10 marks)<br>=> 5 (5 marks)<br>=> 3 (2 marks)<br>**Note: Firm shall mention categorically the team to be deputed for USF Co.** | 25 | |
| 3 | **List of clients to whom taxation services rendered (Attach Relevant Documents of at least 10 clients):**<br>>50 Clients (10 marks)<br>=> 35 <= 50 (08 marks)<br>=> 15 <= 35 (05 marks)<br><= 14 (03 marks) | 10 | |

| | | | |
|---|---|---|---|
| 4 | **List of "section 42 companies/SOEs" NPO's to whom taxation services rendered**<br>**(Attach relevant documents of at least 05 Clients):**<br>> 10 clients (10 marks)<br>= > 6 <= 10 (08 marks)<br>= > 1 <= 5 (06 marks) | 10 | |
| 5 | **List of Recognized Employees Gratuity Fund Client, whose tax matters are dealt**<br>**(Attach relevant documents of at least 3 Clients):**<br>> 10 clients (05 marks)<br>= >05 <= 10 (03 marks)<br><= 04 (02 marks) | 05 | |
| 6 | **Taxation consulting experience of telecommunication industry of Pakistan**<br>(Attach all Relevant Documents):<br><br>> 5 (05 marks)<br>=> 3 <= 5 (03 marks)<br><= 2 (02 marks) | 05 | |
| 7 | **Number of Qualified Tax Practitioner (CA/ACCA/ACMA/PFA) :**<br>=>11 >= 15 (10 marks)<br>=> 5 <= 11 (5 marks)<br><= 4 (02 marks) | 10 | |
| 8 | **"Engagement Partner/Directors Experience in years in professional practice post qualification (Attach CV)"**<br>=>15 (10 marks)<br>=> 11 <= 14 (05 marks)<br>=< 10 (03 marks) | 10 | |
| 9 | **Cases Successfully Represented (Certified list to be provided)**<br>**1. FBR Level** (5 marks)<br>**2. Tribunal Level** (5 marks)<br>**3. ADRC/Tax Ombudsmen level** (5 marks) | 15 | |
| | **Total Marks** | **100** | |
| **Minimum Score Required to Qualify** | **70 marks** | | |

c) A proposal shall be rejected during technical evaluation if it does not comply with the RFP and ToR or if it fails to achieve the minimum score.

For technically responsive bidder, the final scoring shall be done as per following:

a. technical score (St) shall be calculated as follows:

$$St = \frac{\text{technical score obtained by bidder}}{\text{total technical score}} * 70$$

b. Financial score (Sf) shall be calculated as follows:

$$Sf = \frac{\text{lowest bidder's cost}}{\text{bidder's cost}} * 30$$

c. total score shall be the sum of both technical score and financial score:

total score = St + Sf

**6. <u>BID SECURITY:</u>**

a. A scanned copy of bid security **(refundable)** in the form of a CDR/Pay Order/Demand Draft, in the name of '**Universal Service Fund**', of value PKR 50,000/- (Pak Rupees Fifty Thousand Only) must be attached on **e-PADS 2.0 and original bid security shall be submitted to the procuring agency any time before the closing time of bid submission, failing which the bid shall be rejected**.

b. Payment of bid security in form other than that is specified at clause 6(a) shall not be entertained and accepted. USF shall return such bids unopened to respective Bidders.

c. Bid Security of Bidders who do not technically qualify shall be returned after result announcement of technical evaluation report.

d. Bid Security of technically responsive (qualified) Bidders will be released after ten (10) days of the signing of the contract with the successful Bidder.

**7. <u>TECHNICAL PROPOSAL:</u>**

Technical Proposals to be submitted by the applicants shall be in compliance with the requirements laid down in the bidding document and ToR.

The Technical proposal shall be clearly marked with the following :-

***"TECHNICAL PROPOSAL"***

The technical proposal shall include;

a. A covering letter from the head of the Firms / Companies or an authorized representative of the applicant entailing the objectives and the executive summary.

b. All the documents mentioned in bidding document shall be part of technical.

c. Compliance against each clause and sub-clause of Bidding Document and ToR must be attached by signing & stamping each page of bidding document by authorized representative of Bidder (Firm)

d. Non-compliance to clause (c) and sub clause of RFP and ToR may lead to disqualification.

e. Additional Information (If Any)

**8. FINANCIAL PROPOSAL:**

***"FINANCIAL PROPOSAL***

b. The Financial Proposal shall include the following;

| Sr | Description | Category | Price | Sales Tax | Total | Unit |
|---|---|---|---|---|---|---|
| a | Regular Services | Retainership fee | | | | Monthly Fixed Lump sum |
| | | Out of Pocket | | | | Fixed or % of Fee |
| b | Call out Basis Services | Appeal to Commissioner /ADRC / Tax Ombudsmen/FTO/Tribunal (Which ever applicable) Including Stay application | | | | Per case/Appeal Lump sum charges all-inclusive i.e. out of pocket, fee etc. from preparation/filing till final decision |
| | | **Total Financial Bid** | | | | |

c. The proposal must remain valid for a period of 90 days after the bid submission date

d. Taxes will be deducted at the time of the payment as per government rules and regulations.

e. All payments will be subject to the active taxpayer status of the service provider at the time of release of payment. If service providers status is not active on ATL (Sales Tax); no payment shall be made till their status becomes active on ATL (Sales Tax) of FBR.

f. The Bidder shall pay all such taxes, Stamp duty or other duties, fees and other impositions levied under the applicable law, the amount of which is deemed to have been included in the financial bid.

g. Bidder shall mention the amount in financial proposal, which shall be inclusive of all applicable taxes, levies, duties and fees as per prevailing laws. Any increase or decrease in rate of sales tax (only) applicable at the time of payment, shall be further added or adjusted, as the case may be, in total contract price.

h. All prices shall be in Pak Rupees and DDP. Any exchange rates fluctuations shall be the responsibility of the Bidder and USF shall not give any price escalation.

**9. SUBMISSION, OPENING AND RECEIPT OF PROPOSALS:**

a. The original proposal (Technical and Financial Proposal) shall be attached on **e-PADS v2.0**

b. The original bid security must be delivered at the address given below on or before 11:00 am. (PST), 12th August 2026.

**Head of Procurement Department**
Universal Service Fund,
Office # 310-312, 3rd Floor, Evacuee Trust Complex,
Sector F-5/1, Islamabad, Pakistan
Tel: (92-51) 9212308-09
Fax: (92-51) 9214261

c. Proposals shall be opened through **EPADS v2.0** at 11:30 AM (PST) on 12th August 2026, in the presence of all applicants who choose to attend.

**10. <u>AWARD OF CONTRACT:</u>**

a. The Bidder with the most advantageous bid, if not in conflict with any other law, rules, regulations or policy of the Federal Government, shall be awarded the contract, within the original or extended period of bid validity.

b. A letter of Intent (LoI) will be issued to the lowest evaluated Most Advantageous Bidder who shall submit Letter of Acceptance (LoA) within period stipulated under LoI.

c. After submission of the Letter of Acceptance, it is expected that the Contract will be signed within minimum possible time.

d. The initial term of the contract shall be one year which may be extended for another term as may be mutually agreed between the parties.

**11. <u>PAYMENT TERMS:</u>**

The payment shall be made as per following details;

a. Payment of regular services will be made in four installments, each at end of relevant quarter.
b. Payment of Call out services will be made on completion of assignment.

**12. <u>Penalty Terms:</u>**

a. In case of delays in execution of services beyond stipulated period, the Liquidate Damages at the rate of 0.15% against the assigned services value will be imposed. The LD shall not be more than the assigned service.
b. Any liquidated damages if not paid in cash by Bidder shall be deducted from the invoice submitted by Bidder and if not paid the same shall be deducted from the performance guarantee. The imposition of liquidated damages upon the Bidder and its payment does not absolve the Bidder from its obligations to delivery or from any other liabilities or obligations under the Contract.

## 13. TERMS OF REFERENCE / SCOPE OF WORK

The Tax Bidder shall perform services for USF Company & USF Employees Gratuity Fund in accordance with relevant Income/sales tax laws or any other tax laws/rules/procedure/Guidelines. The Tax Bidder services may include but are not limited to the following;

**(a) Regular Services:**

1. Preparation of annual return of income along with computation of income, Income tax and tax liability thereon in line with the provisions of Income Tax Ordinance, 2001 and filing/e-filing of the returns for FBR.
2. Preparation of returns of sales tax liability thereon in line with the provisions of Sales Tax Act 1990 and rules and filing/e-filing of the monthly Sales Tax Returns for FBR (For USF Company only).
3. Preparation, as applicable in law, of all (Monthly/Quarterly/Biannual/Annual etc.) Statements/returns the Tax Collected/deducted (Withholding) Income and Sales tax and filing/e-filing as per statutory timelines.
4. Preparation of Statements/returns as applicable in laws for provincial sales tax and provincial Sales tax Collected/deducted (Withholding) and filing/e-filing the same before the Provincial tax authorities (For USF Company only).
5. Monthly review of Income & Sales tax withheld from payments to vendors and to point out deficiencies and to guide accordingly for correct deductions.
6. Attending assessment /Audit proceedings before the tax authorities, whenever required till finalization of proceedings.
7. Responding to various statutory notices from tax authorities, prepare and submit required data, information and appropriate replies to tax authorities and attend the hearing till the settlement of the issue with tax authorities. Complete documents in hard form shall be presented to USF for signatures before submission.
8. Preparation, compilation, reconciliation, printing of information/documents/data on required format, from USF Company record (i.e. ledgers, Cash books, financial statements etc.) for responding to tax notices.
9. Handling of existing tax cases already open and being handled by outgoing tax Bidder.
10. Pursue De-registration of USF Sales tax registration application/case (For USF Company only).
11. Renewal of exemption certificate u/s 2(36) of Income Tax Ordinance (For USF Company only).
12. Renewal/Extension of recognition under Rule-1, Part (iii) of Sixth schedule of Income Tax Ordinance 2001. (For USF Employees Gratuity Fund only).
13. Approval for credit under section 100 C of Income Tax Ordinance 2001 (For USF Company only).

14. Exemption Certificates from withholding taxes to avoid charge of advance tax on services and profit/Investment.
15. Calculations of WHT Tax on employee's salaries and preparations of all PSIDs.
16. Provide update and educate and timely information to USF on the Changes in the Income Tax and Sales Tax ordinance/rules.
17. Pursue existing matters/applications/notices reply submitted by existing tax advisor and pending with Tax authorities at all fora.
18. Assist/Advise USF Company Lawyers, in preparation, filing and other matters for cases in Civil, High or Supreme Court.
19. Submit update regarding USF Employees Gratuity Fund for any change in Trustees, policies, rules, regulation etc. and any other information required by the Tax authorities from time to time.
20. Preparation of any other tax case, opinion and advice required for presentation to any other forum.
21. Monthly updated bulletin in case of any changes in tax laws/rates.
22. Any other tax advice, opinion required from time to time during the period of contract.

**(b) Call out Basis Services**

Drafting, preparation, printing of Grounds of Appeal and Statement of Facts / file along with all required documents with Alternate Dispute Resolution Committee /Commissioner of Inland Revenue (Appeals)/Appellate Tribunal Inland Revenue/ FTO and other appellate authorities in USF's appeal proceedings against assessment orders (including penalty orders, if any) passed by the taxation officer and other appellate authorities and representing (including submitting written representations, wherever required) before various appellate authorities. Complete documents in hard form shall be presented to USF for signatures before submission. Pursue existing tax cases filed by existing tax Bidder and pending with Tax authorities at all fora mutually agreed terms & conditions (if required).

**14. <u>Form of Bid</u>**

Date:
*To:* Gentlemen and/or Ladies:

Having examined the Bidding Documents including Tender ID: *[insert numbers],* the receipt of which is hereby duly acknowledged, we, the undersigned, offer to deliver *[description of goods and services]* in conformity with the said Bidding Documents for the sum of *[total Bid Amount in words and figures]*

We declare that our Bidding price did not involve agreements with other Bidders for the purpose of Bid suppression.

We are hereby confirming [*insert the name of the Appointing Authority*], to be the Appointing Authority, to appoint the adjudicator in case of any arisen disputes.

We declare that, as Bidder(s) we do not have conflict of interest.

We agree to abide by this Bid for the Bid Validity Period specified in this bidding document, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

We are not participating, as Bidders, in more than one Bid in this Bidding process, other than alternative offers in accordance with the Bidding Documents.

Our firm, its affiliates or subsidiaries – including any subcontractors or suppliers for any part of the contract – has not been declared ineligible by the Government of Pakistan under Pakistan's laws or official regulations.

Until a formal Contract is prepared and executed, this Bid, together with your written acceptance thereof and your notification of award, shall constitute a binding Contract between us.

We understand that you are not bound to accept the lowest or any Bid you may receive.

We certify/confirm that we comply with the eligibility and technical requirements of this Bidding Documents

Dated this_____day of__20_____.

*(Name) [signature]*

*[in the capacity of]*

Duly authorized to sign Bid for and on behalf of