



Federal Board of Revenue
Revenue Division – Government of Pakistan

ADDENDUM NO. 1

TO

BIDDING DOCUMENTS

(Single Stage – Two Envelope)

**HIRING OF FIRMS FOR LEGAL
EXPERTISE AND ADVISORY OPINION
SERVICES**

(National Competitive Bidding)

| | |
|-----------------------------|--------------------------------|
| Country | Pakistan |
| Invitation to Bid Reference | 3(1)-TDU/IR/2025 |
| Issuance Date | 20 th November 2025 |

The following amendments are made in the bidding document for **Hiring of Firms for Legal Expertise and Advisory Opinion Services** advertised vide No. **3(1)-TDU/IR/2025** and shall be considered as part of the bidding document, bidding process and must be followed by all the bidders.

| S. No. | RFB Section / Clause | Existing Clause / Text / Table | Amended Clause / Text / Table | | | | | | | | | | | | |
|-------------------------------------|---|---|--|-------------------|-------------------------------------|-----------|-----------------------------------|-----------|---|------|-------------------|-------------------------------------|---|-----------------------------------|--|
| 1. | Section IV. Financial Proposal - Standard Forms (At Page 61 of Bidding Document) | <p>Form FIN-2 Summary of Costs</p> <table border="1" data-bbox="447 456 1213 688"> <thead> <tr> <th data-bbox="447 456 898 532">Item</th> <th data-bbox="898 456 1213 532">Required Quantity</th> </tr> </thead> <tbody> <tr> <td data-bbox="447 532 898 609">(1) Document Review Per Page</td> <td data-bbox="898 532 1213 609">XXX Pages</td> </tr> <tr> <td data-bbox="447 609 898 688">(2) Legal Opinion Per Hour</td> <td data-bbox="898 609 1213 688">XXX Hours</td> </tr> </tbody> </table> | Item | Required Quantity | (1) Document Review Per Page | XXX Pages | (2) Legal Opinion Per Hour | XXX Hours | <p>Form FIN-2 Summary of Costs</p> <table border="1" data-bbox="1245 456 2034 743"> <thead> <tr> <th data-bbox="1245 456 1524 532">Item</th> <th data-bbox="1524 456 2034 532">Required Quantity</th> </tr> </thead> <tbody> <tr> <td data-bbox="1245 532 1524 639">(1) Document Review Per Page</td> <td data-bbox="1524 532 2034 639">4,320 Pages (Assuming 120 Pages per Month for a period of three years)</td> </tr> <tr> <td data-bbox="1245 639 1524 743">(2) Legal Opinion Per Hour</td> <td data-bbox="1524 639 2034 743">1,800 Hours (Assuming 50 Hours per Month for a period of three years)</td> </tr> </tbody> </table> <p>Note: The above information is provided for illustrative purposes and to make comparison of bids only. These quantities shall not be considered as fixed or final and may vary as per the actual work done. The payments shall also be made as per actual work done by the successful consultant firm.</p> | Item | Required Quantity | (1) Document Review Per Page | 4,320 Pages (Assuming 120 Pages per Month for a period of three years) | (2) Legal Opinion Per Hour | 1,800 Hours (Assuming 50 Hours per Month for a period of three years) |
| Item | Required Quantity | | | | | | | | | | | | | | |
| (1) Document Review Per Page | XXX Pages | | | | | | | | | | | | | | |
| (2) Legal Opinion Per Hour | XXX Hours | | | | | | | | | | | | | | |
| Item | Required Quantity | | | | | | | | | | | | | | |
| (1) Document Review Per Page | 4,320 Pages (Assuming 120 Pages per Month for a period of three years) | | | | | | | | | | | | | | |
| (2) Legal Opinion Per Hour | 1,800 Hours (Assuming 50 Hours per Month for a period of three years) | | | | | | | | | | | | | | |
| 2. | Section VI. Terms of Reference (At Page 73 of Bidding Document) | <p>The selected firms will operate under one of the following packages, with scope based on regional jurisdiction:</p> <p>Package 1: South – Karachi, Hyderabad, Sukkur, Quetta, Gwadar, Gaddani.</p> <p>Package 2: North – Lahore, Multan, Faisalabad, Sargodha, Bahawalpur, Sialkot, Gujranwala.</p> <p>Package 3: Central – Islamabad, Rawalpindi, Peshawar, Abbottabad, Kohat.</p> | <p>The selected firms will operate under one of the following packages, with scope based on regional jurisdiction:</p> <p>Package 1: South – Karachi, Hyderabad, Sukkur, Quetta, Gwadar, Gaddani.</p> <p>Package 2: Central – Lahore, Multan, Sahiwal, Faisalabad, Sargodha, Multan, Bahawalpur, Sialkot, Gujranwala, DG Khan.</p> <p>Package 3: North – Islamabad, Rawalpindi, Peshawar, Abbottabad, Kohat, Gilgit Baltistan.</p> | | | | | | | | | | | | |

| S. No. | RFB Section / Clause | Existing Clause / Text / Table | Amended Clause / Text / Table |
|--------|--|--|--|
| 3. | Section VI. Terms of Reference (At Page 73 of Bidding Document) | <p>1. INTRODUCTION</p> <p>The Federal Board of Revenue aims to strengthen its legal framework to ensure high-quality legal advisory and support across its regional officer. To this end, FBR intends to engage reputable law firms for the provision of expert legal opinions and advisory services in complex tax matters as identified by Member (Legal-IR) or DG Law-IR. These engagements will ensure well-informed legal decision-making and improved litigation outcomes.</p> <p>2. BACKGROUND</p> <p>Tax administration in Pakistan requires specialized legal support due to the complexity of tax laws and the evolving jurisprudence. FBR handles high volume of litigation, appeals and disputes. To augment internal legal capabilities, FBR seeks the expertise of external law firms for advisory opinions and legal document reviews. These services will support field formations in enhancing legal compliance, case evaluation and risk minimization.</p> <p>3. DELIVERABLES</p> <p>FBR invites proposals from qualified law firms to provide the following core services:</p> <p>Provision of Expert Legal Opinions on tax-related cases selected by the Member (Legal-IR).</p> | <p>1. INTRODUCTION</p> <p>The Federal Board of Revenue aims to strengthen its legal framework to ensure high-quality legal advisory and support across its regional offices. To this end, FBR intends to engage reputable law firms for the provision of expert legal opinions and advisory services in complex legal matters as identified by Member (Legal-IR)/ Member (Legal & Accounting Customs)/ Director General of Law (IR)/ Director General Law & Prosecution (Customs). These engagements will ensure well-informed legal decision-making and improved litigation outcomes.</p> <p>2. BACKGROUND</p> <p>Tax administration in Pakistan requires specialized legal support due to the complexity of tax laws and the evolving jurisprudence. FBR handles high volume of litigation, appeals and disputes. To augment internal legal capabilities, FBR seeks the expertise of external law firms for advisory opinions and legal document reviews. These services will support field formations in enhancing legal compliance, case evaluation and risk minimization.</p> <p>3. SERVICE REQUIRED</p> <p>FBR invites proposals from qualified law firms to provide the following core services:</p> |

| S. No. | RFB Section / Clause | Existing Clause / Text / Table | Amended Clause / Text / Table |
|--------|----------------------|--|---|
| | | <p>Legal Advisory Services, including review and legal vetting of documents (e.g. Procurement contracts, MOUs, internal legal drafts).</p> <p>The selected firms will operate under one of the following packages, with scope based on regional jurisdiction:</p> <p>Package 1: South – Karachi, Hyderabad, Sukkur, Quetta, Gwadar, Gaddani.</p> <p>Package 2: North – Lahore, Multan, Faisalabad, Sargodha, Bahawalpur, Sialkot, Gujranwala/</p> <p>Package 3: Central – Islamabad, Rawalpindi, Peshawar, Abbottabad, Kohat.</p> <p>4. OBJECTIVES OF THE ASSIGNMENT Provide reliable legal guidance to FBR for pending or potential litigation (ADRC/ Treaties/ Advance Rulings etc).</p> <p>Assist in reviewing documents and offering legal risk assessments.</p> <p>Support regional Directorates of Law / Chief Commissioners-IR / Regional Offices in Legal document drafting and opinion writing.</p> <p>5. SCOPE OF WORK 5.1 Legal opinion</p> | <p>Provision of Expert Legal Opinions on tax-related cases selected by the Member (Legal-IR)/ Member (Legal & Accounting – Customs).</p> <p>Legal Advisory Services, including review and legal vetting of documents (e.g. Procurement contracts, MOUs, internal legal drafts).</p> <p>The selected firms will operate under one of the following packages, with scope based on regional jurisdiction:</p> <p>Package 1: South – Karachi, Hyderabad, Sukkur, Quetta, Gwadar, Gaddani.</p> <p>Package 2: Central – Lahore, Multan, Faisalabad, Sargodha, Bahawalpur, Sialkot, Gujranwala</p> <p>Package 3: North – Islamabad, Rawalpindi, Peshawar, Abbottabad, Kohat.</p> <p>4. OBJECTIVES OF THE ASSIGNMENT Provide reliable legal guidance to FBR for pending or potential litigation (ADRC/ Treaties/ Advance Rulings).</p> <p>Assist in reviewing documents and offering legal risk assessments.</p> <p>Support regional Directorates of Law (IR) and Law & Prosecution (Customs) in Legal document drafting and opinion writing.</p> |

| S. No. | RFB Section / Clause | Existing Clause / Text / Table | Amended Clause / Text / Table |
|--------|----------------------|---|--|
| | | <p>Provide detailed legal opinions on selected appellate and litigation matters. Assist in identifying core legal issues and recommend strategy aligned with FBR policies (whenever any issue is referred by the Board), Ensure timely delivery and soundness of <u>opinions provided</u>. X redundant</p> <p>5.2 Advisory Services Review leal document (e.g. contracts, MOUs, internal circulars) upon request. Conduct Legal research to support advisory opinions. X redundant Represent FBR’s interest during internal consultations or external legal correspondences as needed.</p> <p>6. KEY DELIVERABLES Monthly reports detailing: Cases reviewed and opinions provided. Number of hours spent and nature of advisory services rendered. Legal recommendations on appeal strategies or litigation positions. Document reviews with accompanying legal analysis where applicable.</p> <p>7. PAYMENT MODALITIES</p> | <p>5. SCOPE OF WORK</p> <p>5.1 Legal opinion Provide detailed legal opinions on selected appellate and litigation matters. Identify core legal issues and recommend strategies aligned with FBR policies (as referred by the Board). Ensure timely delivery within given timeframe and soundness of opinions.</p> <p>5.2 Advisory Services Review legal documents (e.g. contracts, MOUs, internal circulars) upon request. Conduct Legal research to support advisory opinions. Liaise on FBR’s behalf during internal consultation and external legal correspondence, as needed.</p> <p>6. KEY DELIVERABLES Firm will provide monthly reports detailing: Cases reviewed and opinions provided. Number of hours spent and nature of advisory services rendered. Legal recommendations on appeal strategies or litigation positions. Document reviews with accompanying legal analysis where applicable. Include page counts for each document review to align with invoicing.</p> <p>7. PAYMENT MODALITIES</p> |

| S. No. | RFB Section / Clause | Existing Clause / Text / Table | Amended Clause / Text / Table | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|----------------------|---|-------------------------------|------------------|----------|-------------|-------------|--|----------|---|---|------------------|--------------------------|----------|---|---|------------------|----------|--|--|--|-------------|-----------------------|--|--|---|------------------|---------------|--|--|--|-------------|---|--------------|------|----------|-------------|-------------|--|----------|---|---|------------------|--------------------------|----------|---|---|------------------|----------|--|--|--|-------------|---------------------|--|--|---|------------------|---------------|--|--|--|-------------|
| | | <p>Recurring Payments: Legal opinion and document review services will be billed monthly based on hours worked and pages reviewed. Example Invoice Breakdown:</p> <table border="1" data-bbox="449 412 1220 821"> <thead> <tr> <th>Service Type</th> <th>Unit</th> <th>Quantity</th> <th>Rate (PKR)</th> <th>Total (PKR)</th> </tr> </thead> <tbody> <tr> <td>Document Review e.g. Contracts / Treaties etc.</td> <td>Per Page</td> <td>A</td> <td>B</td> <td>$C = A \times B$</td> </tr> <tr> <td>Legal Opinions (Appeals)</td> <td>Per Hour</td> <td>D</td> <td>E</td> <td>$F = D \times E$</td> </tr> <tr> <td>Subtotal</td> <td></td> <td></td> <td></td> <td>$G = C + F$</td> </tr> <tr> <td>Taxes (if applicable)</td> <td></td> <td></td> <td>H</td> <td>$I = G \times H$</td> </tr> <tr> <td>Total Payable</td> <td></td> <td></td> <td></td> <td>$J = G + I$</td> </tr> </tbody> </table> <p>All payments shall be made in PKR within 30 days of invoice submission.</p> <p>Rationalized that in every case there is review of pages and consequent legal opinion. (Needs to be classified / discussed)</p> <p>8. BIDDING MODALITIES Bidders may submit proposals for one or more regional packages. Only one package will be awarded to a successful bidder. Evaluation criteria will be as per the Data Sheet.</p> | Service Type | Unit | Quantity | Rate (PKR) | Total (PKR) | Document Review e.g. Contracts / Treaties etc. | Per Page | A | B | $C = A \times B$ | Legal Opinions (Appeals) | Per Hour | D | E | $F = D \times E$ | Subtotal | | | | $G = C + F$ | Taxes (if applicable) | | | H | $I = G \times H$ | Total Payable | | | | $J = G + I$ | <p>Recurring Payments: Legal opinion and document review services will be billed monthly based on hours worked and pages reviewed. An example Invoice Breakdown is as follows:</p> <table border="1" data-bbox="1249 412 2020 821"> <thead> <tr> <th>Service Type</th> <th>Unit</th> <th>Quantity</th> <th>Rate (PKR)</th> <th>Total (PKR)</th> </tr> </thead> <tbody> <tr> <td>Document Review e.g. Contracts / Treaties etc.</td> <td>Per Page</td> <td>A</td> <td>B</td> <td>$C = A \times B$</td> </tr> <tr> <td>Legal Opinions (Appeals)</td> <td>Per Hour</td> <td>D</td> <td>E</td> <td>$F = D \times E$</td> </tr> <tr> <td>Subtotal</td> <td></td> <td></td> <td></td> <td>$G = C + F$</td> </tr> <tr> <td>SST (If applicable)</td> <td></td> <td></td> <td>H</td> <td>$I = G \times H$</td> </tr> <tr> <td>Total Payable</td> <td></td> <td></td> <td></td> <td>$J = G + I$</td> </tr> </tbody> </table> <p>All payments shall be made in PKR within 30 days of invoice submission. Document review and legal opinion are interconnected tasks; their scope and billing will be clearly defined to avoid duplicate charges, with details finalized at contract stage.</p> <p>8. BIDDING MODALITIES Bidders may submit proposals for one or more regional packages. Only one package will be awarded to a successful bidder. Evaluation criteria will be as per the Data Sheet.</p> | Service Type | Unit | Quantity | Rate (PKR) | Total (PKR) | Document Review e.g. Contracts / Treaties etc. | Per Page | A | B | $C = A \times B$ | Legal Opinions (Appeals) | Per Hour | D | E | $F = D \times E$ | Subtotal | | | | $G = C + F$ | SST (If applicable) | | | H | $I = G \times H$ | Total Payable | | | | $J = G + I$ |
| Service Type | Unit | Quantity | Rate (PKR) | Total (PKR) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Document Review e.g. Contracts / Treaties etc. | Per Page | A | B | $C = A \times B$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Legal Opinions (Appeals) | Per Hour | D | E | $F = D \times E$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Subtotal | | | | $G = C + F$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Taxes (if applicable) | | | H | $I = G \times H$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Payable | | | | $J = G + I$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Service Type | Unit | Quantity | Rate (PKR) | Total (PKR) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Document Review e.g. Contracts / Treaties etc. | Per Page | A | B | $C = A \times B$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Legal Opinions (Appeals) | Per Hour | D | E | $F = D \times E$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Subtotal | | | | $G = C + F$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SST (If applicable) | | | H | $I = G \times H$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Payable | | | | $J = G + I$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| S. No. | RFB Section / Clause | Existing Clause / Text / Table | Amended Clause / Text / Table |
|--------|--|---|--|
| 4. | <p>Section II. Instructions to Consultants/ Clause 3(c) (At Page 12 of the Bidding Document)</p> | <p>c. Conflicting relationships (iii) <u>Relationship with the Procuring Agency's staff:</u> a Consultant (including its Experts and Sub-consultants) that has a close business or family relationship with a professional staff of the Procuring Agency, or of a recipient of a part of the financing in case the project is financed by some financing institution) who are directly or indirectly involved in any part of (i) the preparation of the Terms of Reference for the assignment, (ii) the selection process for the Contract, or (iii) the supervision of the Contract, may not be awarded a Contract, unless the conflict stemming from this relationship has been resolved in a manner acceptable to the Authority throughout the selection process and the execution of the Contract.</p> | <p>c. Conflicting relationships (iii) <u>Relationship with the Procuring Agency's staff:</u> a Consultant (including its Experts and Sub-consultants) that has a close business or family relationship with a professional staff of the Procuring Agency, or of a recipient of a part of the financing in case the project is financed by some financing institution) who are directly or indirectly involved in any part of (i) the preparation of the Terms of Reference for the assignment, (ii) the selection process for the Contract, or (iii) the supervision of the Contract, may not be awarded a Contract, unless the conflict stemming from this relationship has been resolved in a manner acceptable to the Authority throughout the selection process and the execution of the Contract.</p> <p>Furthermore, the Consultant shall not, during the term of this Contract and for the period of twelve (12) months following its termination, represent, advise, or provide legal or professional services to any taxpayer, individual, or entity in matters that are the same as, directly related to, or reasonably connected with the legal services performed for the Procuring Agency under this Contract. For the avoidance of doubt, if the Consultant has advised the Procuring Agency on any specific matter, the Consultant shall not advise or represent any other taxpayer, individual, or entity on that same matter under any circumstances. This restriction applies even if the Consultant has not previously advised or interacted with the taxpayer, individual, or entity concerned, and even if no apparent or direct conflict of interest exists at the time. The purpose of this restriction is to prevent the Consultant from exploiting any confidential information,</p> |

| S. No. | RFB Section / Clause | Existing Clause / Text / Table | Amended Clause / Text / Table |
|--------|---|--|--|
| | | | <p>insights, or experience obtained while performing services for the Procuring Agency, thereby avoiding any actual, potential, or perceived conflict of interest. The Consultant is responsible for identifying and avoiding situations that may constitute a conflict of interest and shall promptly disclose any potential conflict to the Procuring Agency for resolution in a manner acceptable to the Authority. Any violation of this restriction may result in legal or contractual remedies, including but not limited to termination of the Contract, claims for damages, or disqualification from future contracts with the Procuring Agency.</p> |
| 5. | <p>Section VIII. Standard Form of Contract (General Conditions of Contract) / Clause 21. Conflict of Interest (c. Prohibition of Conflicting Activities) (At Page 90 of Bidding Document)</p> | <p>21.1.4 The Consultant shall not engage, and shall cause its Experts as well as its Sub-consultants not to engage, either directly or indirectly, in any business or professional activities that would conflict with the activities assigned to them under this Contract.</p> | <p>21.1.4 The Consultant shall not engage, and shall cause its Experts as well as its Sub-consultants not to engage, either directly or indirectly, in any business or professional activities that would conflict with the activities assigned to them under this Contract.</p> <p>Furthermore, the Consultant shall not, during the term of this Contract and for the period of twelve (12) months following its termination, represent, advise, or provide legal or professional services to any taxpayer, individual, or entity in matters that are the same as, directly related to, or reasonably connected with the legal services performed for the Procuring Agency under this Contract. For the avoidance of doubt, if the Consultant has advised the Procuring Agency on any specific matter, the Consultant shall not advise or represent any other taxpayer, individual, or entity on that same matter under any circumstances. This restriction applies even if the Consultant has not previously advised or interacted with the taxpayer, individual, or entity concerned, and even if no apparent or direct conflict of interest exists at the</p> |

| S. No. | RFB Section / Clause | Existing Clause / Text / Table | Amended Clause / Text / Table |
|--------|----------------------|--------------------------------|---|
| | | | <p>time. The purpose of this restriction is to prevent the Consultant from exploiting any confidential information, insights, or experience obtained while performing services for the Procuring Agency, thereby avoiding any actual, potential, or perceived conflict of interest. The Consultant is responsible for identifying and avoiding situations that may constitute a conflict of interest and shall promptly disclose any potential conflict to the Procuring Agency for resolution in a manner acceptable to the Authority. Any violation of this restriction may result in legal or contractual remedies, including but not limited to termination of the Contract, claims for damages, or disqualification from future contracts with the Procuring Agency.</p> |