



FEDERAL BOARD OF REVENUE

Invitation to Bid

“Hiring of Law Firms for provision of Legal Services ”

1. Federal Board of Revenue (FBR) invites sealed proposals from top-tier law firms with specialized expertise in the fields of Taxation and Custom matters, registered with Income Tax and Sales Tax Departments to provide the legal services as described in the bidding document. One law firm will be selected for each regional packages as indicated below:

Packages	Locations of FBR Offices
Package 1: South	Karachi, Hyderabad, Sukkur, Quetta, Gwadar, Gaddani
Package 2: Central	Lahore, Multan, Sahiwal, Faisalabad, Sargodha, Multan, Bahawalpur, Sialkot, Gujranwala, DG Khan
Package 3: North	Islamabad, Rawalpindi, Peshawar, Abbottabad, Kohat, Gilgit Baltistan

2. Bidding documents are available on e-PADS and FBR/PPRA Websites i.e. <https://www.ppra.gov.pk> & <https://www.fbr.gov.pk/> and can be downloaded free of cost. Encrypted electronic bids duly completed and in conformity with Bidding Documents must be submitted online on e-Pak Acquisition and Disposal System (e-PADS) website till 10:30 AM dated 09.05.2025 and bid shall be opened on the same day & date i.e. at 11.00 a.m. in the presence of available representatives of the Legal Firms. All the bidders acquiring bidding documents online will intimate the department at the email address at the end of the advertisement.
3. Bidding will be conducted through “Open Competitive Bidding” using - Single Stage Two Envelope procedure as specified in the PPRA Rules for the subject procurement and is open to all eligible Bidders as defined in the PPRA Rules, 2004. The “Quality Cost Based Selection” will be adopted in line with the Public Procurement Rules, 2004 and any Regulations, Regulatory Guides, Procurement Guidelines or Instructions issued by the Authority (from time to time).
4. Interested eligible bidders may request further information/clarification by email at hasham.malik@fbr.gov.pk during official Business Days and timing at the address given below, at the latest Seven (07) days before the proposal submission deadline.
5. The document in hard/ printed form; on specific request via official email or printed over official letterhead duly signed and stamped by the authorized signatory, can be sent through courier for a non-refundable amount of PKR 5,000 or an equivalent amount in a freely convertible currency.
6. The proposals must be delivered to the address below on or before 10:30 AM dated 09-05-2025. Electronic Bidding will not be permitted. Late Bids will be rejected. Bids will be opened the same day at 11:00 am. This advertisement is also available on the PPRA website at www.ppra.org.pk.
7. A Pre-bid Meeting will take place on 24.04.2025 at 2:30 PM at Conference Hall, FBR HQ, Constitution Avenue, G-5/2, Islamabad. The bidders who wish to join the meeting virtually can join by using the following link <https://vlc.fbr.gov.pk/meeting/> (Meeting ID: 506506. Passcode: 0510. Date: 24.04.2025 at 2:30 PM.)
8. Sealed bids (as prescribed in Bid Data Sheet of the Bidding Document) in accordance with the provisions of Rule 36(a) of Public Procurement Rules, 2004 and terms and conditions defined in the

bidding document, supported by bid security PKR. **1,000,000 (One million Only)**, in the shape of pay order/demand draft/ call deposit/banker's cheque in the name of **Secretary (Administration)**, FBR (HQ), Islamabad should reach Room 506, Fifth Floor, Federal Board of Revenue (FBR) HQ, Islamabad on/or before **10:30 AM by 09-05-2025**.

9. In case opening date(s) is declared as a Public Holiday by the Government, the next working date shall be deemed to be the date for submission and opening of tender(s) at the same time and place. FBR may reject all bids at any time prior to the acceptance of a bid by invoking rule 33 of Public Procurement Rule (PPR), 2004.

Hasham Khalid Malik
Secretary (Administration)
Room 506, Fifth Floor,
Federal Board of Revenue (HQ)
Islamabad
Email: hasham.malik@fbr.gov.pk
Phone No: 051-9203679



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Section-I: Invitation to Bids

1.1 INVITATION TO BIDDERS

- 1 Federal Board of Revenue (FBR) invites sealed proposals from top-tier law firms with specialized expertise in the fields of Taxation and Custom matters, registered with Income Tax and Sales Tax Departments to provide the legal services as described in the bidding document. One law firm will be selected for each regional packages as indicated below:

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Federal Board of Revenue (HQ) Islamabad
Email: hasham.malik@fbr.gov.pk
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Section-II: Instructions to Bidders (ITB)

2.1. Introduction

2.1.1 Scope of Bid

- i) The FBR, as indicated in the Bid Data Sheet (BDS) invites Bids for the provision of Services as specified in the Section-IV Bid Data Sheet (BDS) and Section III - Technical Specifications & Section VI- Schedule of Requirements. Successful Bidders will be expected to deliver, install/commission) the services within the specified period and timeline(s) as stated in the BDS.

2.1.2 Source of Funds

- i) The FBR named in the Bid Data Sheet has received a budget from the Government. The FBR intends to apply the provided funds/ a portion of this budget to make eligible payments under the contract for which the Invitation to bids has been issued.

2.1.3 Eligible Bidders

- i) The Invitation to Bids is open to Law firms registered and licensed with relevant Registration/licensing Authorities and Tax Departments/ Authorities (Income Tax, Sales Tax etc.), except as provided hereinafter. This will also be subject to any provisions or licensing/regulatory requirements issued by the respective National/ Provincial Professional Statutory Body established for that particular trade or business as mentioned in bid data sheet.
- ii) Bidders should not be associated, or have been associated in the past, directly or indirectly, with a firm or any of its affiliates that have been engaged by the FBR to provide consultancy services for the preparation of the design, specifications, and other documents to be used for the procurement of the services to be purchased under this Invitation to Bids.
- iii) Bidders shall not be under a declaration of blacklisting by the FBR.

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- vi) A Bidder shall not have a conflict of interest. All Bidders found to have a conflict of interest shall be Non-Responsive. A Bidder may be considered to have a conflict of interest with one or more parties in this bidding process, if they:
- a) Are associated or have been associated for the procurement of the services to be purchased under this Invitation for Bids, directly or indirectly with a firm or any of its affiliates that have been engaged by the FBR to provide consulting services for the preparation of the design, specifications and other documents to be used.
 - b) Have controlling shareholders in common; or
 - c) Receive or have received any direct or indirect subsidy from any of them; or
 - d) Have the same legal representative for purposes of this Bid; or
 - e) Have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence on the Bid of another Bidder, or influence the decisions of the FBR regarding this Bidding process; or
- vii) A Bidder may be ineligible if –
- (a) The Bidder is declared bankrupt or, in the case of company or firm, insolvent;
 - (b) Payments in favor of the Bidder is suspended in accordance with the judgment of a court of law other than a judgment declaring bankruptcy and resulting, in accordance with the national laws, in the total or partial loss of the right to administer and dispose of its property;
 - (c) Legal proceedings are established against such Bidder involving an order suspending payments and which may result, in accordance with the national laws, in a declaration of bankruptcy or in any other situation entailing the total or partial loss of the right to administer and dispose of the property;

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- (d) The Bidder is convicted, by a final judgment, of any offence involving professional conduct;
 - (e) The Bidder is debarred and blacklisted due to involvement in corrupt and fraudulent practices in accordance with the provision of PPRA rules.
 - (f) The Bidder is debarred and blacklisted in general (i.e. to the extent of all public procurement) due to consistent performance failure in accordance with PPRA rules.
 - (g) The firm, service provider and HR firm is blacklisted/ debarred by any international organization.
- viii) Bidders shall provide to the FBR evidence of their eligibility, proof of compliance with the necessary legal requirements to carry out the contract effectively.
- ix) Bidders shall provide such evidence of their continued eligibility satisfactory to the FBR, as the FBR shall reasonably request.
- x) Bidders shall submit proposals relating to the nature, conditions and modalities of sub-contracting wherever the sub-contracting of any elements of the contract amounting to more than ten percent of the Bid price is envisaged.
- 2.1.4. Eligible Services**
- i) All services/services to be supplied under the Contract shall have their origin in eligible source countries, defined in the *Bid Data Sheet (BDS/Technical Specification)*, and all expenditures made under the contract will be limited to such services and related services.
- 2.1.5. Cost of Bidding**
- i) The Bidder shall bear all costs associated with the preparation and submission of its Bid, and the FBR named in the Bid Data Sheet, hereinafter referred to as “the FBR,” will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the Bidding process.
- 2.1.6. One person one bid**
- i) As per Rule a Bidder shall submit only one Bid in the same bidding process, either individually as a Bidder or as a member in a joint venture or any similar arrangement.

- ii) No Bidder can be a sub-contractor firm while submitting a Bid individually or as a member of a joint venture in the same Bidding process.
- iii) A Bidder, if acting in the capacity of subcontractor firm in any Bid, shall not submit bid for the same.

2.2. The Bidding Documents

2.2.1. Content of Bidding Documents

- i) The services required, Bidding procedures, and contract terms are prescribed in the Bidding documents. The Bidding documents, inter alia, include:
 - (a) Invitation to Bids
 - (b) Instructions to Bidders (ITB)
 - (c) Technical Specifications
 - (d) Bid Data Sheet
 - (e) General Conditions of Contract (GCC)
 - (f) Schedule of Requirements
 - (g) Bid Form
 - (h) Bidder Profile Form
 - (i) General Information Form
 - (j) Affidavit
 - (k) Bid Security Form
 - (l) Contract Form
 - (m) Financial Bid Form / Price Schedule
 - (n) Check List

The Bidder is required to examine all instructions, forms, terms, and specifications in the Bidding documents. Failure to furnish all information as required by the Bidding documents or to submit a Bid not responsive to the Bidding documents in every respect will be at the Bidder's risk and may result in the rejection of its Bid.

FBR is not responsible for the completeness of the Bidding Documents and their addenda, if they were not obtained directly from its website or website of A. Re-confirming from the FBR that all pages/ contents have been properly and clearly received is the prime responsibility of the Bidder.

**2.2.2. Clarification
of Bidding
Documents**

- i) A prospective Bidder requiring any clarification of the Bidding documents may notify the FBR in writing or by email at the FBR's address indicated in Invitation to Bid/ Tender Notice/ Advertisement. The FBR will respond in writing to any request for clarification of the Bidding documents which it receives no later than seven (7) days prior to the deadline for the submission of Bids prescribed in the Bid Data Sheet. Written copies of the FBR's response (including an explanation of the query but without identifying) will be sent to all prospective Bidders that have received the Bidding documents.
- ii) A prospective Bidder requiring any clarification of the Bidding Documents may notify the FBR in writing or in electronic form that provides record of the content of communication at the FBR's address indicated in the **BDS**.
- iii) The FBR will within three (3) working days after receiving the request for clarification, respond in writing or in electronic form to any request for clarification provided that such request is received not later than seven (7) days prior to the deadline for the submission of Bids. As prescribed in **ITB 2.2.2 (i), above**. However, this clause shall not apply in case of alternate methods of Procurement.
- iv) Copies of the FBR's response will be uploaded on the website of FBR and forwarded to identified Prospective Bidders through an expeditious identified source of communication, e.g.: e-mail etc., including a description of the inquiry, but without identifying its source.
- v) Should the FBR deem it necessary to amend the Bidding Documents as a result of a clarification, it shall do so following the procedure under **ITB 2.2.3**.
- vi) If indicated **in the BDS**, the Bidder's designated representative is invited at the Bidder's cost to attend a pre-Bid meeting at the place, date and time mentioned **in the BDS**. During this pre-Bid meeting, prospective Bidders may request clarification of the

schedule of requirement, the Evaluation Criteria or any other aspects of the Bidding Documents.

- vii) Minutes of the pre-Bid meeting, if applicable, including the text of the questions asked by Bidders, including those during the meeting (without identifying the source) and the responses given, together with any responses prepared after the meeting will be transmitted promptly to all prospective Bidders who have obtained the Bidding Documents and by uploading same on the website of the FBR. Any modification to the Bidding Documents that may become necessary as a result of the pre-Bid meeting shall be made by the FBR exclusively through the use of an Addendum pursuant to ITB 2.2.3. Non-attendance at the pre-Bid meeting will not be a cause for disqualification of a Bidder.

2.2.3. Amendment of Bidding Documents

- i) At any time prior to the deadline for submission of Bids, but not later than three (3) days before the closing date of the submission of Bid, the FBR, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, may modify the Bidding documents by amendment. Any such change/amendment in the Bidding documents shall be provided in a timely manner, preferably through electronic means also, not later than three (3) days, and on equal opportunity basis as the case may be.
- ii) In order to allow prospective Bidders reasonable time in which to take an addendum into account in preparing their Bids, the FBR, at its discretion, may extend the deadline for the submission of Bids, in the manner similar to the original advertisements, so as to avoid any inconvenience and to doubly ensure level playing field for all prospective bidders.

2.3. Preparation of Bids

2.3.1. Language of Bid

- i) The Bid prepared by the Bidder, as well as all correspondence and documents relating to the Bid exchanged by the Bidder and the FBR shall be written in the language specified in the Bid Data Sheet. Supporting documents and printed literature furnished by the Bidder may be in same language.

2.3.2. Bid Form

- i) The Bidder shall complete the Bid Form and the appropriate Price Schedule (Financial Bid) furnished in the Bidding documents, indicating the services to be supplied, a brief

description of the services, their country of origin, quantity, and prices.

2.3.3. Bid Prices

- i) The Bidder shall indicate on form 7.6 the unit prices (where applicable) and total Bid price of the services it proposes to supply under the contract.
- ii) Prices indicated on the Price Schedule shall be package wise
- iii) The Bidder’s separation of price components in accordance with ITB Clause 2.3.3(ii) above will be solely for the purpose of facilitating the comparison of Bids by the FBR and will not in any way limit the FBR’s right to contract on any of the terms offered.
- iv) Prices quoted by the Bidder shall be fixed during the Bidder’s performance of the contract and not subject to variation on any account, unless otherwise specified in the Bid Data Sheet. A Bid submitted with an **adjustable price quotation** will be treated as non-responsive and may be rejected.

2.3.4. Bid Currencies

- i) Prices shall be quoted in **Pak Rupees** for local/DDP items unless otherwise specified in the Bid Data Sheet.

2.3.5. Documents Establishing Bidder’s Eligibility and Qualification

- i) Pursuant to ITB Clause 2.1.3, the Bidder shall furnish, as part of its Bid, documents establishing the Bidder’s eligibility to Bid and its qualifications to perform the contract if its Bid is accepted.
- ii) The documentary evidence of the Bidder’s eligibility to Bid shall establish to the FBR’s satisfaction that the Bidder, at the time of submission of its Bid, is eligible as defined under ITB Clause 2.1.3.
- iii) The documentary evidence, of the Bidder’s qualifications to perform the contract if its Bid is accepted, shall establish to the FBR’s satisfaction:
 - (a) that, in the case of a Bidder offering to supply services under the contract which the Bidder did not manufacture or otherwise produce, the Bidder has been duly authorized by the services’ Manufacturer or producer to supply the same in Pakistan;

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- (b) that the Bidder has the financial, technical, and production capability necessary to perform the contract;
- (c) that, in the case of a Bidder not doing business within Pakistan, the Bidder is or will be (if awarded the contract) represented by an Agent in that country equipped, and able to carry out the Service provider's maintenance, repair, and spare parts-stocking obligations prescribed in the Conditions of Contract and/or Technical Specifications; and
- (d) that the Bidder meets the qualification criteria listed in the Bid Data Sheet.

2.3.6. Documents Establishing Services Eligibility and Conformity to Bidding Documents

- i) Pursuant to ITB Clause 2.1.4, the Bidder shall furnish, as part of its Bid, documents establishing the eligibility and conformity to the Bidding documents of all services and related services which the Bidder proposes to supply under the contract.
- ii) The documentary evidence of the eligibility of the services shall consist of a statement in the Price Schedule/Financial Bid
- iii) The documentary evidence of conformity of the services to the Bidding documents may be in the form of literature, drawings, data and shall consist of:
 - (a) a detailed description of the essential technical and performance characteristics of the services;
 - (b) a list giving full particulars, including available sources and current prices of spare parts, special tools, etc., necessary for the proper and continuing functioning of the services for a period to be specified in the Bid Data Sheet, following commencement of the use of the services by the FBR; and
 - (c) an item-by-item commentary on the FBR's Technical Specifications demonstrating **responsiveness** of the services to those specifications, or a statement of deviations and exceptions to the provisions of the Technical Specifications.
- iv) For purposes of the commentary to be furnished, the Bidder shall note that standards for workmanship, material, and equipment, as well as references to brand names or catalogue numbers designated by the FBR in its Technical Specifications, are intended to be descriptive only and not restrictive.

- v) Pursuant to the requirements as indicated in ITB 2.3.6, the Bidder shall furnish, as part of its Bid, all those documents establishing the eligibility in conformity to the terms and conditions specified in the Bidding Documents for all services and related services which the Bidder proposes to deliver.
- vi) The Bidder shall also furnish a list giving full particulars, including available sources and current prices of services, spare parts, special tools, etc., necessary for the proper and continuing functioning of the Services during the period **specified in the BDS** following commencement of the use of the services by the FBR.
- vii) The required documents and other accompanying documents must be in English.

2.3.7. Bid Security

- i) The Bidder shall furnish, as part of its Bid, a Bid security in the amount specified in the Bid Data Sheet.
- ii) The Bid security is required to protect the FBR against the risk of Bidder's conduct which would warrant the security's forfeiture Pursuant to ITB Clause 2.3.7. (vii).
- iii) The Bid security shall be in Pakistan Rupees and shall be in the following form:
 - (a) Pay Order (PO) valid for 180, one hundred and eighty Days, beyond the validity of Bid.
- iv) Any Bid not secured in accordance with ITB Clauses 2.3.7 (i) and (ii) may be rejected by the FBR as non-responsive.
- v) Unsuccessful Bidders' Bid security will be discharged or returned as promptly as possible but not later than 30, thirty days after the expiration of the period of Bid validity prescribed by the FBR pursuant to ITB Clause 2.3.7 (ii) or along with unopened financial proposal as per rule which shall take precedence, and is as under:
 - vi) The successful Bidder's Bid security will be discharged upon the Bidder signing the contract, pursuant to ITB Clause 2.6.1, and furnishing the Performance Guarantee, pursuant to ITB Clause 2.6.2.
 - vii) The Bid security may be forfeited:

- a. If a Bidder withdraws its Bid during the period of Bid validity specified by the Bidder on the Bid Form; or
- b. In the case of a successful Bidder, if the Bidder:
 - i. Fails to sign the contract in accordance with ITB Clause 2.6.3; **or**
 - ii. Fails to furnish Performance Guarantee in accordance with ITB Clause 2.6.2; or
 - iii. If the blacklisting proceedings under A rule are initiated and the bidder is declared blacklisted after due process of law.

2.3.8. Period of Validity of Bids

- i) Bids shall remain valid for the period specified in the Bid Data Sheet after the date of Bid opening prescribed by the FBR. A Bid valid for a shorter period may be rejected by the FBR as non-responsive.
- ii) In exceptional circumstances, the FBR may solicit the Bidder's consent to an extension of the period of validity. The request and the responses thereto shall be made in writing (or by email). The Bid security provided under ITB Clause 2.3.7 shall also be suitably extended. A Bidder may refuse the request without forfeiting its Bid security. A Bidder accepting the request will not be required nor permitted to modify its Bid.

2.3.9. Format and Signing of Bid

- i) The Bidder shall prepare an original Bid indicated in the Bid Data Sheet, clearly marking each "ORIGINAL BID" as appropriate.
- ii) The Bidder shall authorize a person/ persons for signing, submission and further correspondence with FBR on behalf of bidder. Authority letter must be part of bid. However, in case of any issue bidder shall be responsible for all consequences.
- iii) The original and the copy or copies of the Bid shall be typed or written in indelible ink and shall be signed by the Bidder or a person duly authorized to bind the Bidder to the contract. All pages of the Bid, shall be signed and stamped by the authorized person.
- iv) Any interlineation, erasures, or overwriting shall be valid only if they are initialed by the authorized person for signing the Bid.

- v) The original Bid shall be typed or written in indelible ink and shall be signed by the Bidder or a person duly authorized to sign on behalf of the Bidder. This authorization shall consist of a written confirmation as specified in the **BDS** and shall be attached to the Bid. The name and position held by each person signing the authorization must be typed or printed below the signature. All pages of the Bid, shall be signed and stamped by the authorized person.
- vi) Any interlineations, erasures, or overwriting shall be valid only if they are signed by the person or persons signing the Bidder.
- vii) The Bidder shall furnish information as described in the Form of Bid on commissions or gratuities, if any, paid or to be paid to agents relating to this Bid and to contract execution if the Bidder is awarded the contract.

2.4. Submission of Bids

2.4.1 Sealing and Marking of Bids

- i) The Bidder shall seal the original Bid in separate envelopes, duly marking the envelopes as “ORIGINAL”. The envelopes shall then be sealed in an outer envelope.
- ii) The inner and outer envelopes shall:
 - a. be addressed to the FBR at the address given in the Bid Data Sheet; and
 - b. bear the title of procurement Activity indicated in the Bid Data Sheet, the Invitation to Bids (ITB) title and number indicated in the Bid Data Sheet, and a statement: “DO NOT OPEN BEFORE..... (time and date),” *[to be completed with the time and the date specified in the Bid Data Sheet, pursuant to ITB Clause 2.4.2.]*
- iii) The inner envelopes shall also indicate the name and address of the Bidder to enable the Bid to be returned unopened in case it is declared “late”.
- iv) If the outer envelope is not sealed and marked as required by ITB Clause 2.4.1 (i), the FBR will assume no responsibility for the Bid’s misplacement or premature opening.
- v) In case of Single Stage Two Envelope Procedure, The Bid shall comprise two envelopes submitted simultaneously, one called

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the Technical Proposal and the other Financial Proposal. Both envelopes to be enclosed together in an outer single envelope called the Bid. Each Bidder shall submit his bid as under:

- a) Bidder shall submit his **TECHNICAL PROPOSAL** and **FINANCIAL PROPOSAL** in separate inner envelopes and enclosed in a single outer envelope.
 - b) **ORIGINAL Bid** shall be separately sealed and put in separate envelopes and marked as such.
 - (c) The envelopes containing the **ORIGINAL** will be put in one sealed envelope and addressed / identified as given in **BDS**.
- vi) The inner and outer envelopes shall:
- a) be addressed to the FBR at the address provided in the **BDS**;
 - b) bear the name and identification number of the contract as defined in the **BDS**; and provide a warning not to open before the time and date for bid opening, as specified in the **BDS**, pursuant to **ITB 2.4.2**;
 - c) In addition to the identification required in Sub- Clause (b) hereof, the inner envelope shall indicate the name and address of the Bidder to enable the bid to be returned unopened in case it is declared “late” pursuant to **ITB.2.4.3**.
- vii) If all envelopes are not sealed and marked as required by **ITB 2.4.1** or incorrectly marked, the FBR will assume no responsibility for the misplacement or premature opening of Bid.

2.4.2 Deadline for Submission of Bids

- i) Bids must be received by the FBR at the address specified under **BDS** no later than the time and date specified in the Bid Data Sheet. Bids received through courier services shall not be entertained.
- ii) The FBR may, at its discretion and as per rule, extend this deadline for the submission of Bids by amending the Bidding documents in accordance with **ITB Clause 2.2.2 & 2.2.3** in which case all rights and obligations of the FBR and Bidders previously subject to the deadline will thereafter be subject to the deadline as extended.
- iii) Bids shall be received by the FBR at the address specified under **BDS** no later than the date and time specified in the **BDS**.

2.4.3. Late Bids

- i) Any Bid received by the FBR after the deadline for submission of Bids prescribed by the FBR pursuant to ITB Clause 2.4.2 will be rejected and returned unopened to the Bidder.
- ii) The FBR shall not consider for evaluation any Bid that arrives after the deadline for submission of Bids.
- iii) Any Bid received by the FBR after the deadline for submission of Bids shall be declared late, recorded, rejected and returned unopened to the Bidder.

2.4.4. Modification and Withdrawal of Bids

- i) The Bidder may modify or withdraw its Bid after the Bid's submission, provided that written notice of the modification, including substitution or withdrawal of the Bids, is received by the FBR prior to the deadline prescribed for submission of Bids.
- ii) The Bidder's modification or withdrawal notice shall be prepared, sealed, marked, and dispatched in accordance with the provisions of Clause (i) A withdrawal notice may also be sent by email, but followed by a signed confirmation copy, postmarked not later than the deadline for submission of Bids.
- iii) No Bid may be modified after the deadline for submission of Bids.
- iv) No Bid may be withdrawn in the interval between the deadline for submission of Bids and the expiration of the period of Bid validity specified by the Bidder on the Bid Form. Withdrawal of a Bid during this interval may result in the Bidder's forfeiture of its Bid security (along with other remedies available), pursuant to the ITB Clause 2.3.7 (vii).
- v) A Bidder may withdraw its Bid after it has been submitted, provided that written notice of the withdrawal of the Bid, is received by the FBR prior to the deadline for submission of Bids.
- vi) Revised bid may be submitted after the withdrawal of the original bid before the deadline for submission of Bids.

2.5. Opening and Evaluation of Bids

2.5.1. Opening of Bids by the FBR

- i) The FBR will open all Bids, in public, in the presence of Bidders' or their representatives who choose to attend, and other parties with a legitimate interest in the Bid proceedings at

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the place, on the date and at the time, specified in the **BDS**. The Bidders' representatives present shall sign a register/attendance sheet as proof of their attendance.

- ii) 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 the corresponding Withdrawal Notice contains a valid authorization to request the withdrawal and is read out at bid opening-
- iii) Second, outer envelopes marked "SUBSTITUTION" shall be opened. The inner envelopes containing the Substitution Bid shall be exchanged for the corresponding Original Bid being substituted, which is to be returned to the Bidder 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.
- iv) 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 Bids. Any Modification shall be read out along with the Original Bid 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 bid opening date.
- v) In case of Single Stage Two Envelope Procedure, the FBR will open the Technical Proposals in public at the address, date and time specified in the **BDS** in the presence of Bidders' designated representatives who choose to attend and other parties with a legitimate interest in the Bid proceedings. The Financial Proposals will remain unopened and will be held in custody of the FBR until the specified time of their opening.
- vi) The envelopes holding the Technical Proposals shall be opened one at a time, and the following read out and recorded: (a) the name of the Bidder; (b) the presence of a Bid Security, if required; and (c) Any other details as the FBR may consider appropriate.

- /ii) Bidders are advised to send in a representative with the knowledge of the content of the Bid who shall verify the information read out from the submitted documents. Failure to send a representative or to point out any un-read information by the sent Bidder's representative shall indemnify the FBR against any claim or failure to read out the correct information contained in the Bidder's Bid.
- viii) The FBR shall prepare minutes of the Bid opening. The record of the Bid opening shall include, as a minimum: the name of the Bidder and whether or not there is a withdrawal, substitution or modification, the Bid price if applicable.
- ix) The Bidders' representatives who are present shall be requested to sign on the attendance sheet. The omission of a Bidder's signature on the record shall not invalidate the contents and affect the record.
- x) Minutes of the Financial Bid Opening shall be recorded.

**2.5.2.
Confidentiality**

- i) Information relating to the examination, clarification, evaluation and comparison of Bids and recommendation of contract award shall not be disclosed to Bidders or any other persons not officially concerned with such process until the time of the announcement of the respective evaluation report in accordance with the requirements of rule.
- ii) Any effort by a Bidder to influence the FBR processing of Bids or award decisions may result in the rejection of its Bid.
- iii) Notwithstanding **ITB Clause 2.2.2** from the time of Bid opening to the time of contract award, if any Bidder wishes to contact the FBR on any matter related to the Bidding process, it should do so in writing or in electronic forms that provides record of the content of communication.

**2.5.3. Clarification
of Bids**

- i) As per rule, to assist in the examination, evaluation and comparison of Bids and post-qualification of the Bidders, the FBR may, at its discretion, ask any Bidder for a clarification of its Bid including breakdown of prices to determine its reasonability. Any clarification submitted by a Bidder that is not in response to a request by the FBR shall not be considered.

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- ii) The request for clarification and the response shall be in writing or in electronic forms that provide record of the content of communication. In case of Single Stage Two Envelope Procedure, no change in the prices or substance of the Bid shall be sought, offered, or permitted. Whereas in case of Single Stage One Envelope Procedure, only the correction of arithmetic errors discovered by the FBR in the evaluation of Bids should be sought in accordance with ITB Clause 2.5.6.
 - iii) The alteration or modification in The Bid which in any way affect the following parameters will be considered as a change in the substance of a bid:
 - a) Evaluation & qualification criteria;
 - b) Required scope of work or specifications;
 - c) All securities requirements;
 - d) Tax requirements;
 - e) Terms and conditions of bidding documents.
 - f) Change in the ranking of the Bidder
 - iv) From the time of Bid opening to the time of Contract award if any Bidder wishes to contact the FBR on any matter related to the Bid it should do so in writing or in electronic forms that provide record of the content of communication.
- 2.5.4. Preliminary Examination**
- i) The FBR will examine the Bids to determine whether they are complete, whether any computational errors have been made, whether required sureties have been furnished, whether the documents have been properly signed, and whether the Bids are generally in order.
 - ii) Arithmetical errors will be rectified on the following basis:-
 - a. If there is a discrepancy between the unit price and the total price that is obtained by multiplying the unit price and quantity, the unit price shall prevail, and the total price shall be corrected. If the Service provider does not accept the correction of the errors, its Bid may be rejected, and its Bid security may be forfeited.
 - b. If there is a discrepancy between words and figures, the amount in words will prevail.
 - iii) Prior to the detailed evaluation, the FBR will determine the responsiveness of each Bid to the Bidding documents, pursuant

to ITB Clause 2.5.5. For purposes of these Clauses, a responsive Bid is one which conforms to all the terms and conditions of the Bidding documents without material deviations. Deviations from, or objections or reservations to critical provisions, **such as** those concerning **Bid Security** (ITB Clause 2.3.7), **Applicable Law, Taxes and Duties** & mandatory Registrations/ Renewals will be deemed to be a material deviation. The FBR's determination of a Bid's responsiveness is to be based on the contents of the Bid itself without recourse to extrinsic evidence.

- iv) If a Bid is not responsive, it will be rejected by the FBR and may not subsequently be made responsive by the Bidder by correction of the non-conformity.
- v) Prior to the detailed evaluation of Bids, the FBR will determine whether each Bid:
 - a) Meets the eligibility criteria defined in **ITB 2.1.3** and **ITB 2.1.4**;
 - b) Has been prepared as per the format and contents defined by the FBR in the Bidding Documents;
 - c) Has been properly signed;
 - d) Is accompanied by the required securities; and
 - e) Is responsive to the requirements of the Bidding Documents.

The FBR's determination of a Bid's responsiveness will be based on the contents of the Bid itself.

2.5.5. Examination of Terms and Conditions; Technical Evaluation

- i) The FBR shall examine the Bid to confirm that all terms and conditions specified in the **GCC** have been accepted by the Bidder without any material deviation or reservation.
- ii) The FBR shall evaluate the technical aspects of the Bid submitted to confirm that all requirements specified in **Section III-Technical Specifications, Section VII – Schedule of Requirements & Evaluation Criteria as provided in BDS**, have been met without material deviation or reservation.
- iii) If after the examination of the terms and conditions and the technical evaluation, the FBR determines that the Bid is not responsive in accordance, it shall reject the Bid.

2.5.6. Correction of Errors

- i) Bids determined to be substantially responsive will be checked for any arithmetic errors. Errors will be corrected as follows: -

- a) If there is a discrepancy between unit prices and the total price that is obtained by multiplying the unit price and quantity, the unit price shall prevail, and the total price shall be corrected, unless in the opinion of the FBR there is an obvious misplacement of the decimal point in the unit price, in which the total price as quoted shall govern and the unit price shall be corrected;
- b) If there is an error in a total corresponding to the addition or subtraction of sub-totals, the sub-totals shall prevail and the total shall be corrected; and
- c) Where there is a discrepancy between the amounts in figures and in words, the amount in words will govern.
- d) Where there is discrepancy between grand total of price schedule and amount mentioned on the Form of Bid, the amount referred in Price Schedule shall be treated as correct subject to elimination of other errors.

- ii) The amount stated in the Bid will, be adjusted by the FBR in accordance with the above procedure for the correction of errors. The concurrence of the Bidder shall be considered as binding upon the Bidder. If the Bidder does not accept the corrected amount, its Bid will then be rejected, and the Bid Security may be forfeited, or the Bid Securing Declaration may be executed in accordance with **ITB 2.3.7**.

2.5.7. Conversion to Single Currency

- i) As per rule, to facilitate evaluation and comparison, the FBR will convert all Bid prices expressed in the amounts in various currencies in which the Bid prices as follows:

For the purposes of comparison of bids quoted in different currencies, the price shall be converted into a single currency specified in the bidding documents. The rate of exchange shall be the selling rate, prevailing on the date of opening of bids specified in the bidding documents, as notified by the State Bank of Pakistan on that day, in case of holiday in State Bank of Pakistan on the day of opening financial bids, then previous working day's ex-change rates will prevail.

2.5.8. Post-Qualification & Evaluation of Bids

- i) In the absence of **prequalification**, the FBR will determine to its satisfaction whether the Bidder is qualified to perform the contract satisfactorily, in accordance with the evaluation criteria listed in BDS & pursuant to ITB Clause 2.1.3.
- ii) The determination will take into account the Bidder's financial, technical, and production/ supplying capabilities. It will be

based upon an examination of the documentary evidence of the Bidder's qualifications submitted by the Bidder, pursuant to ITB Clause 2.3.6, as well as such other information required for eligibility/qualification expressed in Bid Data Sheet as the FBR deems necessary and appropriate.

- iii) The FBR will **technically evaluate** and compare the Bids which have been determined to be responsive, pursuant to ITB Clause 2.5.5, as per Technical Specifications required.
- iv) The **financial evaluation** of a Bid will be on the basis of form of Price Schedules/ Financial Bid Form 7.6 to be decided by the FBR which must include clear cut instruction regarding item wise or package wise evaluation inclusive of prevailing taxes, duties, fees etc.

2.5.9. Contacting the FBR

- i) Subject to ITB Clause 2.5.3, no Bidder shall contact the FBR on any matter relating to its Bid, from the time of the Bid opening to the time the evaluation report is made public i.e. 10 days before the contract is awarded. If the Bidder wishes to bring additional information or has grievance to the notice of the FBR, it should do so in writing.
- ii) Any effort by a Bidder to influence the FBR during Bid evaluation, or Bid comparison may result in the rejection of the Bidder's Bid.

2.5.10. Grievance Redressal

- i) As per Rule, FBR shall constitute a Grievance Redressed Committee (GRC) comprising of odd number of persons with proper powers and authorization to address the complaints. The GRC shall not have any of the members of the Procurement Evaluation Committee. The Committee may preferably have one subject specialist depending upon the nature of the procurement in addition to one person with legal background as per their availability to the FBR.
- ii) Any Bidder feeling aggrieved can file its written complaint against the eligibility parameters or any other terms and conditions prescribed in the Bidding documents found contrary to provision of Rule, and the same shall be addressed by the FBR well before the proposal submission deadline.
- iii) Any party can file its written complaint against the eligibility parameters or any other terms and conditions prescribed in the bidding documents found contrary to provision of Rule and the

same shall be addressed by the FBR well before the proposal submission deadline.

- iv) Any Bidder feeling aggrieved by any act of the FBR after the submission of his Bid may lodge a written complaint concerning his grievances not later than ten days after the announcement of the Final evaluation reports. In case of single stage - two envelope bidding procedure any bidder feeling aggrieved from technical evaluation may file a grievance within 5 days of announcement of the technical evaluation report. After completion of the technical evaluation process, the FBR shall immediately upload the technical evaluation report on the website of A and FBR for obtaining/ receiving grievance petitions from the prospective bidders (if any).
- v) In case, the complaint/grievance 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.
- vi) The GRC shall investigate and decide upon the complaint within fifteen days of the receipt of the complaint. Mere fact of lodging of a complaint shall not warrant suspension of the procurement process.

2.6. Award of Contract

2.6.1. Notification of Award

- i) Prior to the expiration of the period of Bid validity, the FBR will notify the successful Bidder in writing by registered letter and by email to be confirmed in writing by registered letter, that its Bid has been accepted.
- ii) The notification of award will constitute the formation of the Contract.
- iii) Upon the successful Bidder's furnishing of the Performance Guarantee pursuant to ITB Clause 2.6.2 (i), the FBR will promptly notify each unsuccessful Bidder and will discharge its Bid security, pursuant to ITB Clause 2.3.7 (v).

2.6.2. Performance Guarantee

- i) The bidder shall provide performance guarantee of 1% of contract amount distributed equally among the three successful bidders in the form of an unconditional bank guarantee issued by any scheduled Bank of Pakistan on the prescribed format as provided in the Bidding document.
- ii) Failure of the successful Bidder to comply with the requirement

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of ITB Clause (i) above or ITB Clause 2.6.3 shall constitute sufficient grounds for the annulment of the award and forfeiture of the Bid security along with other remedies available. After that, the FBR may decide to award the contract to the next lowest evaluated Bidder, keeping in view the Bid validity time, or call for new Bids keeping in view the concept of value for money as defined under rule read with Principles of Procurement.



2.6.3. Signing of Contract/ Issuance of Purchase Order

- i) At the same time as the FBR notifies the successful Bidder that its Bid has been accepted, the FBR will send the Bidder the Contract Form provided in the Bidding documents, incorporating all agreements between the parties or will issue the purchase order [*as the case may be*].
- ii) Under rule, where the FBR requires formal signing of contract, within seven (07) days of receipt of the Contract Form, the successful Bidder shall sign and mention date of the contract and return it to the FBR.
- iii) Where no such formal signing is required by the FBR, the FBR shall issue purchase order after the receipt of required performance guarantee, as per rule.

2.6.4. Award Criteria

- i) Subject to ITB Clause 2.6.3, under rule, the FBR will award the contract to the successful Bidder whose Bid has been determined to be responsive and has been determined to be the lowest evaluated Bid, provided that the Bidder has been determined to be qualified to perform the contract satisfactorily.

2.6.5. FBR's Right to Vary Quantities at Time of Award

- i) The FBR reserves the right at the time of contract award to increase or decrease the quantity of services originally specified in the Schedule of Requirements without any change in unit price or other terms and conditions, on the analogy of rule (not more than 15%).

2.6.6. FBR's Right to Accept or Reject All Bids

- i) As per rule, the FBR reserves the right to accept or reject all Bids or proposals (and to annul the Bidding process) at any time prior to the acceptance of any Bid or proposal, without thereby incurring any liability towards the Bidders.
- ii) The Bidders shall be promptly informed about the rejection of the Bids, if any

- iii) The FBR shall upon request communicate to any Bidder, the grounds for its rejection of all Bids or proposals but shall not be required to justify those grounds.

2.6.7. Re-Bidding

- i) If the FBR rejects all the Bids under rule, it may proceed with the process of fresh Bidding but before doing that it shall assess the reasons for rejection and may, if necessary, revise specifications, evaluation criteria or any other condition for Bidders.

2.6.8. Corrupt or Fraudulent Practices

- i) The Authority requires compliance with its Regulatory Framework in regard to corrupt and fraudulent practices as set forth in Section 6.
- ii) In further pursuance of this Regulatory Framework, bidders shall permit and shall cause their agents (where declared or not), sub-HR firms, sub-bidders, service providers, suppliers, and personnel, to permit the Procuring Agency to inspect all accounts, records and other documents relating to any shortlisting process, Proposal submission, and contract performance (in the case of award), and to have them audited by auditors appointed by the Procuring Agency.
- iii) The Procuring Agency permits bidders (individuals and firms, including Joint Ventures and their individual members) from all countries to offer consulting services for the project.
- iv) Furthermore, it is the bidder's responsibility to ensure that its Experts, joint venture members, Sub-bidders, agents (declared or not), sub-HR firms, service providers, suppliers and/or their employees meet the eligibility requirements.

As an exception to the foregoing Clauses (i) and (ii) above:

- a. Sanctions: A firm or an individual declared blacklisted by the Authority in accordance with the above Clause 5.1 shall be ineligible to participate in the procurement process or to be awarded a contract, during such period of time as the Authority shall determine. The list of debarred firms and individuals is available at the electronic address specified in the Data Sheet.
- b. Prohibitions: Firms and individuals of a country or goods manufactured in a country may be ineligible if so indicated in Section 5 (Eligible Countries).
- c. Restrictions for public employees: Government officials and civil servants of Pakistan are not eligible to be included as Experts in the bidder's Proposal

unless such engagement does not conflict with any employment or other laws, regulations, or policies of the Government of Pakistan, and they

(i) are on leave of absence without pay, or have resigned or retired;

(ii) are not being hired by the same agency they were working for before going on leave of absence without pay, resigning, or retiring

(in case of resignation or retirement, for a period of at least two years, or the period established by statutory provisions applying to civil servants or government employees whichever is longer. Experts who are employed by the government-owned universities, educational or research institutions are not eligible unless they have been full time employees of their institutions for a year or more prior to being included in bidder's Proposal.; and

(iii) their hiring would not create a conflict of interest.

v) Furthermore, Bidders must keep themselves aware of the provision stated in clause 5.4 and clause 16.1 of the General Conditions of Contract.

2.6.9. Volume of the services to be considered in mind

i) While quoting the rate in a framework contract, the Bidder must consider the following facts:

a. Certain volume of the services as prescribed in Bid Data Sheet.

b. The Bidder has to maintain the rates of the services for the whole term of the contract.

c. The Bidder should quote the rate as per Price Schedule/ Financial Bid form. In case of non-observance of prescribed format, Financial Bid may be rejected.

Section-III

Terms of Reference

1. Introduction:

The Federal Board of Revenue (FBR) is committed to strengthening its legal infrastructure to enhance the efficiency and effectiveness of tax litigation and case management. To achieve this objective, FBR intends to engage reputable law firms to provide specialized legal services across its regional offices. These services will encompass providing legal opinion, expert advisory services, provision of legal advisors for support of Directors' law offices, developing of case law repositories and decision trees, and legal training to ensure better case handling, improved legal decision-making, and enhanced capacity-building of field officers. By leveraging the expertise of law firms, FBR aims to establish a more structured and data-driven approach to tax-related litigation, ensuring uniformity and accuracy in legal proceedings.

2. Background:

The tax administration process in Pakistan involves complex legal proceedings, requiring an in-depth understanding of tax laws, precedents, and evolving judicial interpretations. FBR's regional offices handle a significant volume of litigation, appeals, and legal disputes, often requiring specialized legal support. Additionally, the need for improved case management, legal research, and decision-making tools has become increasingly evident.

To address these challenges, FBR has identified key areas where external legal expertise can play a pivotal role. These include providing legal recommendations for case progression, embedding legal advisors within regional directorates, assisting in the development of case law repositories, creating digital decision-support tools for FBR officers, and developing and conducting structured legal training programs for officers and officials. By integrating these services, FBR aims to enhance legal compliance, minimize litigation risks, and ensure well-informed decision-making across its regional offices.

FBR aims to engage quality law firms to avail benefit from their industry insights, access to advanced legal resources, and an enhanced ability to handle high-stakes litigation matters efficiently.

3. Deliverables

1. Federal Board of Revenue (FBR) invites proposals from top-tier law firms to provide the following services:
 - a. Provision of expert legal opinion for selected cases
 - b. Legal advisory services including review of selected documents
 - c. Provision of legal advisors to 5 offices of Director Law of FBR in Lahore, Karachi, Peshawar, Quetta and Islamabad

- d. Provision of legal advisors to 5 offices of Director General of Law & Prosecution, Customs and its four regional offices in Lahore, Karachi, Peshawar, Quetta and Islamabad
 - e. Development of digital case law repository with the technical department of FBR
 - f. Development of digital decision trees portal for FBR which includes developing archetypes of major case categories based on legal complexity and patterns, Creation of case scenarios, model orders, and checklists with technical department of FBR
 - g. Development of training program with FBR and delivering legal trainings to FBR personnel.
2. Federal Board of Revenue (FBR) seeks to engage 3 law firms to provide comprehensive legal services across various field formations in the following stations as per packages mentioned below:

Packages	Locations of FBR Offices
Package 1: South	Karachi, Hyderabad, Sukkur, Quetta, Gwadar, Gaddani
Package 2: Central	Lahore, Multan, Sahiwal, Faisalabad, Sargodha, Multan, Bahawalpur, Sialkot, Gujranwala,
Package 3: North	Islamabad, Rawalpindi, Peshawar, Abbottabad, Kohat

4. Objective(s) of the Assignment

The primary objectives of engaging law firms for legal support services at FBR's regional offices are:

- 1. Strengthening Case Management & Improved Quality of Legal Advisory**
 - Providing legal expertise to evaluate and recommend case strategy based on research, including legal opinion on pursuing or dropping appeals at various appellate forums.
 - Deploying legal advisors to assist regional directorates in coordinating case management, analyzing legal data, conduct research on legal matters and facilitating communication with field officers.
- 2. Enhancing Case Law Repository & Decision Matrix Development**
 - Developing and maintaining a comprehensive case law repository, ensuring access to updated legal precedents for field officers and Zone Commissioners.
 - Creating decision trees and archetypes to guide legal officers in case assessment and legal reasoning, improving the quality of assessment orders.
- 3. Capacity Building & Training**
 - Designing and delivering structured legal training programs for field officers, covering case-specific legal issues and tax law applications.

- Developing training modules, including video-based content, to ensure consistent legal knowledge dissemination across FBR offices.

By achieving these objectives, FBR aims to enhance the efficiency, consistency, and effectiveness of its legal operations, ultimately leading to improved tax administration and reduced litigation burden.

5. Scope of Work The selected law firms will be responsible for delivering the following services:

5.1 Legal Opinion

- a) Provide services for the preparatory legal work for cases. They will draft necessary legal documents for the assigned cases for the litigation forums and provide strategic legal advice on going ahead with the litigation process or not.
- b) Manage and ensure the timely preparation and submission of documents to relevant courts, complying with all procedural requirements, including:
 - i. Adhering to timelines for filing
 - ii. Ensuring proper document formats and documentation
- c) Identify and frame the core legal questions that will guide the litigation, ensuring they are relevant, legally sound, and aligned with FBR policies.

5.2 Provision of Legal Advisors

- a) Provide qualified legal advisors on man months basis (per month rate per Legal Advisor provided) to each of the five offices of Directors Law Inland Revenue and five offices of the Directorate General of Law and Prosecutions at designated locations as follows (these are indicative numbers which may change):

Office	No of legal advisors (DG Law IR)	No of legal advisors (DG Law & Prosecution - Customs)
Karachi	8	5
Lahore	7	3
Islamabad	5	3
Peshawar	3	2
Quetta	2	2

- b) Qualifications and Experience:
 - LLM from a reputable university
 - Minimum professional experience: 2 years post LLM
 - Advocate High Court
- c) Remuneration will be quoted by the law firm.
- d) Legal advisors will assist in:
 - Represent the department in selected cases at Appellate Tribunal
 - Maintaining regular communication with appellate forums regarding case developments and assisting with ancillary tasks

- Coordination of case management between regional field offices and legal teams
- Communication with field officers on legal strategies and case updates
- Compilation and analysis of case data to improve decision-making
- Developing reports on case trends, outcomes, and key legal challenges
- Advise FBR officers on potential legal risks in tax assessments and enforcement actions
- Ensure close collaboration with FBR officers to align legal strategy and case management, avoiding delays and inconsistencies.
- Perform any other related task as assigned by the concerned director law

5.3 Technical Support for Case Law Repository Development

- a) Work with FBR's platform development team to create a comprehensive digital case law repository.
- b) Ensure that the repository includes:
 - Legal propositions with conclusive final judgments
 - Categorized and searchable legal precedents
 - Regular updates based on new court rulings and policy changes
 - Provide domain support in designing Business Requirement Specifications for the two platforms along with support as required by the software development team.
 - Also provided support for future enhancements and modifications of the digital platform during the contract duration.

5.4 Technical Support for Decision Tree/Archetype Development

- a) Assist in designing digital decision trees/archetypes for selected categories of tax and customs cases.
- b) Develop archetypes of major case categories based on legal complexity and patterns
- c) The decision trees should include:
 - Case scenarios, model orders, and checklists
 - Pre-requisite conditions for various case categories
 - Guidelines for fact assessment and legal interpretation
 - Preliminary assessment tools to assist officers in deciding case trajectories
 - Provide insights into how assessment orders can be better structured.

5.5 Legal Training for Field Officers

- a) Develop and deliver structured training programs and schedule for FBR field officers to ensure that at least two trainings, including a refresher training, are provided to field officers of FBR in a year
- b) Prepare a detailed training module, covering:
 - Section-wise legal interpretations
 - Common legal challenges and their solutions

- Case law analysis techniques
 - Practical legal application in tax and customs assessments
- c) Conduct video training sessions to supplement in-person training.
- d) Ensure that field officers receive certifications upon successful completion of training.

5.6 Advisory services

The selected firm will also support in review of various documents as and when asked by respective Chief commissioners' offices of the jurisdictions as identified in the packages. These services will include

- a) Review and recommendations on documents such as procurement documents, MOUs, legal advice etc.
- b) Additionally, firms will conduct thorough legal research, engage in negotiations, and represent FBR in dispute resolution at courts as required.

6. Key Deliverables:

- a) Monthly reports on legal advisory services provided including a detailed account of no of hours used in each such service.
- b) Develop case law repository account of updates with quarterly progress updates.
- c) Develop functional decision trees/archetypes delivered within the stipulated timeline.
- d) Completion of training modules and successful imparting of legal training.
- e) Monthly progress reports of legal advisors deputed with Directors law

7. Payment modalities:

The contract will involve two types of payments, a) Recurring payments b) Lumpsum payments

a) Recurring Payments: For certain services such provision of provision of legal advisory and provision of legal advisors to Director Laws offices, providing on-site training to FBR officers expenses will be accrued on monthly basis.

b) Lumpsum Payments: For certain services such as development of case law repository, development of decision trees platform, and development of legal training module for field officers of FBR, expenses will be accrued on lump sum basis which will be paid on satisfactory completion of assigned tasks and deliverables.

Payments will be due within 30 days of receipt of a proper invoice by the legal firm categorically stipulating the details of reviews etc.

The legal firm shall submit a monthly invoice for the services. Below invoice calculations are given for clarity purposes and may vary as per applicable taxes by the federal government and the provincial government. All amounts shall be in PKR. **The format of the Monthly Invoice and the required details therein shall be agreed between FBR and the Legal firm.**

An example of a sample invoice is as follows:

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Legal advisory services	Number of pages reviewed	A
	Per Page Rate	B
	Total Service fee for review	$C=A \times B$
Legal opinion on appeal cases	No of hours spent for providing legal opinion for appellate cases	D
	Fee per hour	E
	Total Service fee for solicitor ship cases	$F=D \times E$
Provision of Legal advisors to Directors law offices	Total number of resources	G
	Rate in Man-Month	H
	Total man months fee	$I=G \times H$
Developing Case law repository	Lumpsum cost for providing technical support in developing the repository with IT department of FBR	J
Developing Decision trees/Archetypes	Lumpsum cost for providing technical support in developing the decision trees with IT department of FBR	K
Provision of Legal trainings	Lumpsum amount for developing the training program	L
	No. of hours training provided	M
	Hourly rate for providing training	N
	Total fee for training	$O=L + (M \times N)$
Total Amount		$P=C+F+I+J+K+O$
SST @ applicable rate		$Q=P \times \text{Rate of SST}$
Total Invoice Amount incl. SST Payable to Legal Firm		$R=P+Q$

8. Bidding modalities:

- a) Bidders may bid for all packages but they will only be awarded contract for one package.
- b) Technical Bids will be opened and bids will be evaluated as per the evaluation criteria to technically qualify the bidders. Only those bidders who are technically qualified will have their financial bids opened.
- c) Financial Bids will be opened as per the following sequence:
 - a. South

- b. Central
- c. North
- d) All financial bids for technically qualified bidders will be opened.
- e) All the bids financial bids will be evaluated as per the scoring criteria.
- f) On the basis of evaluated technical and financial bids, total scores will be assigned to the bidders as per the criteria given in the Bid Data Sheet.
- g) On the basis of the evaluation criteria, Most Advantageous Bid (MAB) will be determined for each package.



Section-IV: Bid Data Sheet

A. Introduction		
BDS Clause Number	ITB Number	Amendments of, and Supplements to, Clauses in the Instruction to Bidders
1.	2.1.1	<p>Name: Federal Board of Revenue (FBR)</p> <p>The subject of procurement is: Hiring of law firms for provision of legal services</p> <p>Period for delivery of services: 3 Years plus extendable by one year subject to satisfactory performance and mutual agreement of the parties.</p> <p>Commencement date for delivery of Services: July – Aug, 2025</p>
2.	2.1.2	<p>Financial year for the operations of the FBR: FY 2025-26, 2026-27, 2027-28</p> <p>Name of Project: “Hiring of Law Firms for provision of legal Services ”</p> <p>Name of financing institution: Government of Pakistan</p> <p>Name and identification number of the Contract: [Hiring of Legal Firms for provision of legal Services [Reference No.5(7)Secy(Admn)/2025]</p>
3.	2.3.6(iii)	<p>Demonstration of authorization by manufacturer: No t Applicable</p>
B. Bidding Documents		
4.	2.2.2	<p>The address for clarification of Bidding Documents is hasham.malik@fbr.gov.pk</p>
5.	2.2.2	<p>Pre-bid meeting shall be held on 24-04-2025 at 2:30 pm PST</p>
6.	2.3.9	<p>The number of bidding documents to be completed and returned is in one original and one copy.</p> <p>Bidders are also required to provide a USB which includes i) an electronic version of the Bid in PDF format scanned from the original bid, and ii) filled BOQ in MS Excel format. This should be enclosed in the sealed envelope containing the Bidder's Bid. Non-submission of the electronic version of the Bids shall not be a reason for rejection of Bid.</p>
C. Bid Price, Currency, Language and Country of Origin		
7.	2.3.1	<p><i>Bid language must be ENGLISH.</i></p>
8.	2.3.4	<p>The price quoted shall be in <u>Pakistani Rupees PKR.</u></p>

9.	2.3.4	Prices shall be fixed.
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D. Preparation and Submission of Bids		
10.	2.2.2	Bid shall be submitted to: Room No. 506, FBR Headquarters, Opposite Supreme Court, Constitution Avenue, G-5/2, G-5, Islamabad
11.	2.4.2	The deadline for Bid submission is a) Day: Friday b) Date: 09-05-2025 Time: 10:30 a.m.
12.	2.5.1	Time, date/ Month/ Year, and place for bid opening. Day: Friday Date: 09-05-2025 Time: 11:00 a.m. Conference Room, Federal Board of Revenue HQ, Constitution Avenue, G-5/2, G-5, Islamabad
13.	2.6.2	Amount of Performance Guarantee is: 1% of contract amount distributed equally among three successful bidders
14.	2.3.7	Amount of Bid security is: Pak Rupees 1,000,000/-
15.	2.3.8	Bid validity period after opening of the Bid is: 120 days
16.	2.3.9	Number of copies of the Bid to be provided are: one copy along with one original bid is required.

E. Opening and Evaluation of Bids		
18.	2.5.1	<p>The Bid opening shall take place at: <u>Conference Room, Federal Board of Revenue HQ, Constitution Avenue, G-5/2, G-5, Islamabad</u> Day : <i>Friday</i> Date: 09-05-2025 Time : <i>11:00 a.m.</i></p>
19.	2.3.4	<p>The currency that shall be used for Bid evaluation and comparison purposes to convert all Bid prices expressed in various currencies is: Pakistani Rupees (<i>PKR</i>)</p> <p>The source of exchange rate shall be: Not Applicable</p> <p>The date of exchange rate shall be: Not Applicable</p>
F. Bid Evaluation Criteria		
20.	2.1.3 & 2.5.8	<p>Criteria to Bid evaluation. Evaluation Techniques: Quality Cost Based Selection (QCBS)</p> <p>Weightage shall be as follows: Technical Qualification = 70% Financial Qualification = 30%</p> <p>For technical qualification bidder is required to obtain at least 75% of the score.</p> <p>After bidders are technically qualified for each package, financial bids shall be opened in the sequence as stipulated under the scope of program in <u>Section-III: Terms of Reference.</u></p> <p>Any bidder who has bid for more than one package and is deemed as to have Most Advantageous Bid (MAB) for selection on the basis of evaluated financial bid for a package as opened in a sequence above, his subsequent financial bids for other packages will not be opened and returned unopened to the bidder.</p>

21.	2.5.8	<p>The lowest evaluated Financial Proposal (Fm) is given the maximum financial score (Sf) of 100.</p> <p>The formula for determining the financial scores (Sf) of all other Proposals is calculated as following:</p> <p>Sf = 100 x Fm/ F, in which “Sf” is the financial score, “Fm” is the lowest price, and “F” the price of the proposal under consideration.</p> <p><i>[or replace with another inversely proportional formula]</i></p> <p>The weights given to the Technical (T) and Financial (P) Proposals are: T = 70% , and P = 30%</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: $S = St \times T\% + Sf \times P\%$.</p>
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Bid Evaluation Criteria under 2.1.3 and 2.5.8 shall be as follows:

(i) **Screening/eligibility criteria**

- Minimum of 10 years of experience in legal advisory services, particularly in tax and customs law.
- Proven experience in providing solicitor services to public sector organizations.
- Compliance with all regulatory and legal requirements in Pakistan.
- Affidavit on judicial stamp paper that the firm has never been blacklisted by any government /autonomous/semi-autonomous organization in Pakistan
- Affidavit on judicial stamp paper for avoiding conflict of interest i.e., the Legal Firm must not provide legal assistance to any other person/entity in conflict with FBR so as to cause any sort of conflict of interest.

Technical evaluation criteria

Sr no	Description	Criteria for marking	Marks
1	General Experience	<p>Firm's Experience in Handling Tax and Customs-Related Legal Matters including solicitation services</p> <p>Experience</p> <ul style="list-style-type: none"> • 5 to 9 years of experience: 02 Marks • 10 to 14 years of experience: 05 Marks • 15+ years of experience: 10 Marks <p>No of corporate clients</p> <ul style="list-style-type: none"> • No of 10 clients: 10 marks • No of 5 to 9 clients: 5 marks • No of 3 to 4 clients: 2 marks 	20
2	Methodology and work plan	<ul style="list-style-type: none"> • Clear and detailed work plan for legal advisory services: 6 Marks • Detailed methodology for repository and decision tree development: 6 Marks • Approach for timely providing expert advisory services: 6 Marks • Plan for providing legal advisors to directors' law offices: 6 Marks • Comprehensive training approach and schedule: 6 Marks 	30
3	Developing case law repositories and decision trees/archetypes of cases	<ul style="list-style-type: none"> • CVs and qualifications of experts involved in supervising and coordinating the development of case law repositories and decision trees: 10 Marks • Experience in coordinating/providing/using digital legal solutions for government organizations: 5 Marks 	15
4	Expert Advisory services	<ul style="list-style-type: none"> • Qualification of experts (3 at least) who will be available for such services (taxation experts ideally lawyers or chartered accountants with at least 5 years of experience of engagement in taxation matters): 10 marks for general quality 	15

		<p>of CVs indicating general competence and relevant experience/expertise</p> <ul style="list-style-type: none"> • Experience of firm in providing legal advisory services to public sector entities where the engagement had remained in vogue for at least 1 year: 5 marks with 1 mark each for one public/relevant private sector entity 	
5	Provision of legal advisors	<ul style="list-style-type: none"> • Experience of firm in providing such services to public or private sector entities: 5 marks • Qualification of legal advisors: Legal advisors should have an LLM from reputable universities of Pakistan or abroad and shall be practising high court lawyer with at least 2 years of High court experience post LLM. Expertise in taxation matters will receive highest marks: 5 marks 	<i>10</i>
6	Legal training experience	<ul style="list-style-type: none"> • Experience in designing legal training modules: 3 Marks • Experience in providing legal training to public sector organizations: 4 Marks • Experience in conducting online/video-based legal training: 3 Marks 	<i>10</i>

G. Award of Contract

2.6.5	Percentage for quantity increase is: [Not more than 15%]. The decrease shall be on need basis.
2.6.2	The Performance Guarantee shall be: 1% of the contract amount distributed equally among three successful bidders
2.6.2	The Performance Security shall be in the form of: “Unconditional Bank Guarantee issued by any scheduled Bank of Pakistan on the prescribed format as provided in the Bidding document”

Section-V: General Conditions of Contract

1. Definitions

1.1 In this Contract, the following terms shall be interpreted as indicated:

- (a) “The Contract” means the agreement entered into between the FBR and the Service provider, as recorded in the Contract Form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.
- (b) “The Contract Price” means the price payable to the Service provider under the Contract for the full and proper performance of its contractual obligations.
- (c) “The Services” means the provision of services through regional law firms including solicitation, provision of legal advisors to directors law, developing of case law repository and decision trees and legal training of field officers and ancillary services as provided in Technical Specifications under Section 3.1 of the Bidding Documents, which the Service provider is required to supply to the FBR under the Contract.
- (d) “GCC” means the General Conditions of Contract contained in this section.
- (e) “The FBR” means the organization purchasing the Services;
- (f) “The FBR’s country” is Pakistan.
- (g) “The Service provider” means the Bidder or firm supplying the Services under this Contract.
- (h) “Day” means calendar day.

2. Application

2.1. These General Conditions shall apply to the extent that they are not superseded by provisions of other parts of the Contract.

3. Country of Origin

3.1. All Services supplied under the Contract shall have their origin in Pakistan.

3.2. For purposes of this Clause, “origin” means the place from where the Services are supplied.

3.3. The origin of Services is distinct from the nationality of the Service provider.

4. Standards

4.1. The Services supplied under this Contract shall conform to the standards mentioned in the Technical Specifications, and, when no applicable standard is mentioned, to the authoritative standards appropriate to the Services' country of origin. Such standards shall be the latest issued by the concerned institution.

5. Use of Contract Documents and Information; Inspection and Audit by the FBR.

5.1. The Service provider shall not, without the FBR's prior written consent, disclose the Contract, or any provision thereof, or any specification, plan, drawing, pattern, sample, or information furnished by or on behalf of the FBR in connection therewith, to any person other than a person employed by the Service provider in the performance of the Contract. Disclosure to any such employed person shall be made in confidence and shall extend only so far as may be necessary for purposes of such performance.

5.2. The Service provider shall not, without the FBR's prior written consent, make use of any document or information enumerated in GCC Clause 5.1 except for purposes of executing the Contract.

5.3. Any document, other than the Contract itself, enumerated in GCC Clause 5.1 shall remain the property of the FBR and shall be returned (all copies) to the FBR on completion of the Service provider's performance under the Contract if so required by the FBR.

5.4. The Service provider shall permit the FBR to inspect the Service provider's accounts and records relating to the performance of the Service provider and to have them audited by auditors appointed by the donors, if so required by the donors.

5.5. The regional law firms or third party appointed by the Service Provider subject to the written approval by FBR, shall abide by all the confidentiality obligations of the Contract. Furthermore, all payments for service charges shall be made exclusively through the service provider, and the service provider shall retain full responsibility for the performance of the regional law firms, with no exoneration from any obligations under this contract.

5.6. The obligations arising from Clause 5 shall survive termination and/or expiry of the Contract and shall be valid for a period of ten (10) years from the date of termination and/or expiry of the Contract.

6. Warranty

6.1 The Service Provider warrants that all the services provided are in conformity with the required Services as per the requirements of FBR under 3.1 – Technical Specifications.

6.2 The Service Provider warrants that it shall provide / remove the resources engaged in the delivery of services on a week's notice, or in accordance with applicable laws, as per the requirements of FBR.

6.3 The Service Provider warrants that it shall be solely responsible for compliance with all applicable labor laws in relation to the resources.

6.4 The Service Provider warrants to indemnify and hold FBR harmless against any and all claims, demands or legal proceedings initiated by the resources or any other person / authority in respect of unpaid wages, contributions, other benefits including workmen's compensation claims or any other grievances arising out of their employment with the Service Provider.

6.5 The Service Provider warrants that it shall indemnify FBR under the Workmen's Compensation Act 1923 or damages under the relevant laws or otherwise in respect of or in consequence of death or injury to any workman or other person in employment of the Service Provider, whether performing their obligations on behalf of the Service Provider or not, and accordingly all payments due to the legal heirs of the deceased or the concerned workman / person on account of compensation or damages shall be made by the Service Provider directly on his own including all other costs, charges and expenses in respect of such death or injury. The Service Provider warrants to arrange at his own cost appropriate insurance cover as per law for its employees including the resources including group life insurance policy coverage to all workers for the purpose of various labor laws.

6.6 The Service Provider warrants to be responsible to report directly to the concerned departments / agencies all cases of any

major injury or fatality to the resources, who are engaged for performing any Service / duty under the Contract, during duty hours. In case any such claim arises after expiry or termination of the Contract, FBR then shall be entitled to be indemnified by the Service Provider in accordance with the provisions of the Workmen's Compensation Act 1923 or any other applicable laws.

6.7 Without prejudice to the foregoing, the Service Provider warrants to keep FBR fully indemnified against any claims and/or losses due to operation of Standing Order 20 of the Industrial and Commercial Employment (Standing Orders) Ordinance, 1968 and other applicable laws, as may be amended from time to time.

6.8 The Service Provider warrants to keep safe the assets (both visible and invisible) and reputation of FBR indemnified against any theft, damage or loss of any kind. In case any losses are attributed to any act, omission or negligence of the Service Provider or the resources, FBR shall be entitled to recover such losses or damages from the charges payable to the Service Provider.

6.9 The Service Provider shall assume full responsibility for the actions or defaults of resources while performing the Services and shall be solely responsible for their supervision, daily direction and control, payment of salary (including withholding of income taxes and social security), worker's compensation, redundancy and unfair dismissal payments, disability benefits and any other benefits.

7. Performance Guarantee

7.1. The bidder shall provide performance guarantee of **1% of contract amount** distributed equally among three successful bidders in the form of an unconditional bank guarantee issued by any scheduled Bank of Pakistan on the prescribed format as provided in the Bidding document.

8 Delivery and Documents

8.1. The Service Provider shall provide the Services in accordance with the terms specified in the Terms of Reference under **Section-III (Terms of Reference)**, as per requirement of FBR as and when required.

8.2. The credentials for the personnel to be provided under the Services e.g., age, education, experience and services cost per resource shall be decided by FBR in accordance with the minimum criteria stated in Section-III (Terms of Reference).

8.3. In the delivery of the Services, the Service Provider shall on a week's notice as per the requirements of FBR, arrange for such number of resources as may be required from time to time. In the event that the Service Provider cannot provide the resources, the Service Provider shall notify FBR within two (2) days of receipt of the request from FBR. The Service Provider shall also be required to decrease/increase, or remove any resources no longer required by FBR within one (1) weeks' time or such other notice period as may be applicable, upon intimation of the same in writing from FBR.

8.4 The Service Provider shall ensure that each of the resources provided is sufficiently educated, trained, experienced, and fully capable of performing the required roles as per the requirements of FBR. The Service Provider shall be liable to maintain and if required by FBR provide medical certificates and police clearance certificates of the resources duly managed by the HR firm at its own cost.

8.5 The Service Provider shall fulfill all contractual and statutory requirements as per all applicable laws including but not limited to getting all its Resources registered under the Employees Old Age Benefits Act 1976, The Workers Children (Education) Ordinance 1972 and the Provincial Employees Social Security Ordinance 1965, and provide the proof thereof to FBR. In case of non-compliance, a deduction of 5% will be made from the fee payable for the next month as a deterrent.

8.6 The Service Provider shall be fully and directly responsible for the management, control and supervision of all the resources engaged by it for rendering Services in connection with the execution of this Contract to FBR. Furthermore, it is clearly understood that all resources employed by the Service Provider to perform Services pursuant to this Contract shall for all practical and legal purposes be assumed to be employees of the Service Provider and at no time during the continuance as the employees of FBR, nor such employees shall pose themselves as the employees of FBR in any context whatsoever.

8.7 The Service Provider shall be liable to abide by all the rules, laws, and regulations and fulfill all the requirements under any laws or Government directives relating to but not limited to personnel, human resources, labor and services falling under this Contract. FBR shall not be held responsible for any of the aforementioned.

8.8 The Service Provider and its resources shall perform the Services with reasonable skill and care and to a professional standard to be reasonably be expected of it. The Service Provider shall have sole responsibility for taking the necessary steps to obtain any permit or license required for performance of the Services under applicable laws of Pakistan.

8.9 In the event of disruption resulting from the action of a Resource working on the premises of FBR, or in the event of the expertise of any resources failing to correspond to the profile required by FBR, the Service Provider shall replace him or her within one (1) day. FBR shall have the right to request the replacement of any such member of the resources, stating its reasons for so doing, on an immediate basis or otherwise. Replacement resources must have the necessary qualifications and be capable of performing the Services under the same contractual conditions. The Service Provider shall be responsible for any delay in the execution of the Services assigned to it resulting from the replacement of the resources, the Service Provider shall, as soon as possible, provide replacement personnel acceptable to FBR at no additional cost. The Service Provider shall, in all cases, immediately take steps to minimize any disruption to the provisions of the Services including but not limited to providing appropriate temporary personnel to replace any person so removed. For the avoidance of doubt, in the case where FBR has required immediate removal of any resources in circumstances where immediate removal was not reasonable, then the Service Provider shall be relieved from any consequent failure of the Service Provider's performance.

8.10 The Service Provider shall take all necessary measures to prevent any situation that could compromise the impartial and objective performance of the Contract. Such conflicts of interest could arise in particular as a result of economic interest, political affinity, family or emotional ties, or any other relevant connection or shared interest. Any conflicts of interest which could arise during performance of the Contract must be notified to FBR in writing without delay. In the event of any such conflict, the Service Provider shall immediately take all necessary steps to resolve it. FBR reserves the right to verify that such measures are reasonable and may require additional measures to be taken, if necessary, within a time limit which it shall set. The Service Provider shall ensure that the resources are not placed in a situation which could give rise to conflicts of interest. In the event of any conflict of interest, the Service Provider shall replace, immediately and without compensation from FBR, any member of the resources exposed to such a situation. In addition, the Service Provider shall abstain from entering into any contract likely to compromise its independence.

9. Payment

- 9.1 Payments under the Contract shall be made by FBR to the Service Provider in accordance with the requirements in the Bidding Documents and as provided in the Contract.
- 9.2 In consideration of the Services rendered satisfactorily by the Service Provider for each month, FBR shall pay to the Service Provider the Service Fee which shall be inclusive of all taxes, government duties, charges and levies etc., and shall be decided by FBR. The payment(s) of for services rendered shall be subject to a satisfactory report of work from all concerned at FBR.
- 9.3 Bid Security of Service Provider shall be returned after furnishing of performance guarantee in the form of bank guarantee.
- 9.4 No payment shall be made to the Service Provider in advance as mobilization advance or on any other account.
- 9.5 All invoices issued by the Service Provider shall be in local currency of Pakistan and shall state the account number and bank account title against which the payment is to be made by the FBR.
- 9.6 Payment shall be made, through cross cheque in the Pakistani Rupees (PKR) on a monthly basis, within 30 days after submission of valid error free invoices duly verified and accepted by FBR and in compliance with fulfillment of terms of this Contract.
- 9.7 Taxes in relation to services shall be deducted at source as per applicable laws at the time of payment. Any increase, decrease in existing taxes and duties etc. or imposition of any new tax shall be cost and benefit of the Service Provider. All taxes relating to the income of the resources shall be the sole obligation and responsibility of the Service Provider.
- 9.8 If the quality of the Services is not to the satisfaction of the management of FBR, and/or in the event of a breach of contract by the Service Provider, FBR has the right to terminate the Contract and forfeit Bid Security and the Performance Security, subject to the terms of this Contract.
- 9.9 The Service Provider shall ensure that payments are made to the resources by the 5th of each month. In case of non-compliance, a deduction of 5% will be made from the consideration payable for the next month as a deterrent.
- 9.10 The Service provider's request(s) for payment shall be made to the FBR in writing, accompanied by an invoice describing, as appropriate, the Services delivered and Services performed, and by documents submitted pursuant to GCC Clause 10, and upon

fulfillment of other obligations stipulated in the Contract.

9. 11 Payments shall be made promptly by the FBR, but in no case later than thirty (30) days after submission of an invoice or claim by the Service provider, provided the work is satisfactory.
9. 12 Upon receiving the invoice, subject to its complete satisfaction, FBR shall make payment to the Service Provider in Pakistan Rupees [PKR] in such amounts as set out in the respective invoice which shall be inclusive of any and all applicable taxes, levies or duties (including, without limitation, sales tax, withholding tax, and import duties, if applicable).
9. 13 Beginning with the second invoice submitted by the Service Provider, the actual disbursement of payouts to the personnel shall be submitted to FBR. This submission is required to verify that, for the preceding month, all payouts received by the Service Provider have been disbursed to the resources in accordance with the invoiced amounts. Additionally, it shall confirm that contributions to the Employees' Old-Age Benefits Institution (EOBI) and any other applicable obligations have been fulfilled as per the invoices claimed from FBR.

- 10. Prices** 10.1. Prices charged by the Service provider for Services delivered and Services performed under the Contract shall not vary from the prices quoted by the Service provider in its Bid.
- 11. Change Orders** 11.1. The FBR may at any time, by a written order given to the Service provider, make changes within the general scope of the Contract, only if required for the successful completion of the job, in any one or more of the following:
- (a) the place of delivery; and/or
 - (b) the Services to be provided by the Service provider.
- 11.2. If any such change causes an increase or decrease in the cost of, or the time required for, the Service provider's performance of any provisions under the Contract, an equitable adjustment shall be made in the Contract Price or delivery schedule, or both, and the Contract shall accordingly be amended. Any claims by the Service provider for adjustment under this clause must be asserted within thirty (30) days from the date of the Service provider's receipt of the FBR's change order. But, in no case, the overall impact of the change should exceed 15% of the contract cost and no provisions should be violated.
- 12. Contract Amendments** 12.1. No variation in or modification of the terms of the Contract shall be made except by the mutual consent through written amendment signed by the parties and in accordance with ITB 2.6.5.
- 13. Assignment** 13.1. The Service provider shall not be entitled to assign or transfer its rights or obligations (or any of them) under the Contract without the prior written consent of FBR
- 14. Delays in the Service provider's Performance** 14.1. Delivery of the Services and performance of Services shall be made by the Service provider in accordance with the time schedule prescribed by the FBR in the Schedule of Requirements. -
- 14.2. If at any time during performance of the Contract, the Service provider should encounter conditions impeding timely delivery of the Services and performance of Services, the Service provider shall promptly notify the FBR in writing of the fact of the delay, its likely duration and its cause(s). As soon as practicable after receipt of the Service provider's notice, the FBR shall evaluate the situation and may at its discretion extend the Service provider's time for performance, with or without liquidated

damages, in which case the extension shall be ratified by the parties by amendment of Contract.

14.3. A delay by the Service provider in the performance of its delivery obligations shall render the Service provider liable to the imposition of liquidated damages pursuant to GCC Clause 15, unless an extension of time is agreed upon pursuant to GCC Clause 14.2 without the imposition of liquidated damages.



15. Liquidated Damages

15.1. If the Service provider fails to deliver any or all of the Services or to perform the Services within the period(s) specified in the Contract, the FBR shall, without prejudice to its other remedies under the Contract, deduct from the Contract Price, as liquidated damages, a sum equivalent to the specified percentage of the delivered price of the delayed Services or unperformed Services for each week or part thereof of delay until actual delivery or performance, up to a maximum deduction of 10% of the Contract Price. Once the maximum is reached, the FBR may consider termination of the Contract pursuant to GCC Clause 16 along with other remedies available under A rules.

16. Termination for Default

16.1. The FBR, without prejudice to any other remedy for breach of Contract, by written notice of default sent to the Service provider, may terminate this Contract in whole or in part:

- (a) if the Service provider fails to deliver any or all of the Services within the period(s) specified in the Contract, or within any extension thereof granted by the FBR pursuant to GCC Clause 14;
- (b) if the Service provider fails to perform any other obligation(s) under the Contract; or
- (c) if the Service provider, in the judgment of the FBR has engaged in corrupt practices in competing for or in executing the Contract. For the purpose of this clause, corrupt practices will be defined as follows:

“corrupt practice” means the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official, bidder or HR firm in the procurement process or in Contract execution to the detriment of the FBR; or misrepresentation of facts in order to influence a procurement process or the execution of a Contract, collusive practices among bidders (prior to or after bid submission) designed to establish bid prices at artificial, noncompetitive levels and to deprive the FBR of the benefits of free and open competition and any request for, or solicitation of anything of value by any public official in the course of the exercise of his duty; it may include any of the following:

- i. *coercive practice by impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence the actions of a party to achieve a wrongful gain or to*

- cause a wrongful loss to another party;*
- ii. *collusive practice by arrangement between two or more parties to the procurement process or Contract execution, designed to achieve with or without the knowledge of the FBR to establish prices at artificial, noncompetitive levels for any wrongful gain;*
 - iii. *offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence the acts of another party for wrongful gain;*
 - iv. *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;*
 - v. *obstructive practice by harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in a procurement process, or affect the execution of a Contract or deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements before investigators in order to materially impede an investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; 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, or acts intended to materially impede the exercise of inspection and audit process*

16.2. In the event the FBR terminates the Contract in whole or in part, pursuant to GCC Clause 16, the FBR may procure, upon such terms and in such manner as it deems appropriate, Services or Services similar to those undelivered, and the Service provider shall be liable to the FBR for any excess costs for such similar services or services. However, the Service provider shall continue performance of the Contract to the extent not terminated.



17. Force Majeure

17.1. An event of "Force Majeure" shall mean any event or circumstance or combination of events or circumstances (including the effects thereof) that is beyond the reasonable control of a Party and materially and adversely affects the performance by such affected Party of its obligations under or pursuant to the Contract, provided that such material and adverse effect could not have been prevented, overcome, or remedied, in whole or in part, by the affected Party through the exercise of diligence and reasonable care. An event of Force Majeure shall include, but not be limited to, an act of God, a pandemic, outbreak, plague, war (whether declared or not), government decree, import and export bans, fire, explosion, flood, typhoon, strikes and sabotage, civil commotion, riots, embargoes.

17.2. A Party that is prevented to perform its obligations under this Agreement due to an event of Force Majeure shall notify the other Party as soon as possible but in any event within seven (7) days by e-mail when the Force Majeure event has occurred. The prevented Party shall also notify the other Party by e-mail as soon as possible when the event of Force Majeure has ended.

17.3. An event of Force Majeure which may cause delay to the Services of the Service Provider or any part thereof and be such as to fairly entitle the Service Provider to an extension in the Completion Date, FBR shall endeavor to reach a mutual agreement on a fair and reasonable extension to the Completion Date. Where the Parties fail to agree, FBR shall, on its own, determine and notify the Service Provider in writing of a fair and reasonable extension to the Completion Date. If the Services are not delivered to FBR by such extended Completion Date, FBR shall be entitled to terminate the Contract with immediate effect through written notice to the Service Provider.

18. Termination for Insolvency

18.1. The FBR may at any time terminate the Contract by giving written notice to the Service provider if the Service provider becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the Service provider, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to the FBR.

19. Termination for Convenience

19.1. The FBR, by thirty (30) days advance written notice sent to the Service provider, may terminate the Contract, in whole or in part, at any time for its convenience. The notice of termination shall specify that termination is for the FBR's convenience, the extent to which performance of the Service provider under the Contract is terminated, and the date upon which such termination becomes effective.

19.2. The Services that are complete (if applicable) within thirty (30) days after the Service provider's receipt of notice of termination shall be accepted by the FBR on the Contract terms and prices. For the remaining Services, the FBR may choose:

- (a) to have any portion completed at the Contract terms and prices; and/or
- (b) to cancel the remainder and pay to the Service provider an agreed amount for partially completed Services.

20. Resolution of Disputes

20.1 After signing the contract or issuance of purchase order, the FBR and the Service provider shall make every effort to resolve amicably by direct informal negotiation any disagreement or dispute arising between them under or in connection with the Contract.

20.2. If, after thirty (30) days from the commencement of such informal negotiations, the FBR and the Service provider have been unable to resolve amicably a Contract dispute, either party may require that the dispute be referred for resolution to through mediation by a third party, failing which arbitration in accordance with applicable laws of Pakistan. The seat of arbitration shall be Islamabad, the arbitration shall be conducted by a three member arbitration committee and the language of arbitration shall be in English.

21. Governing Language

21.1. The Contract shall be written in the English language. All correspondence and other documents pertaining to the Contract which are exchanged by the parties shall be written in the same language.

- 22. Applicable Law** 22.1. The Contract shall be governed by and interpreted in accordance with the laws of Pakistan.
- 23. Notices** 23.1. Any notice given by one party to the other pursuant to this Contract shall be sent to the other party in writing or by any information technology means for the time being in use and acceptable in ordinary course of business to the other party's address.
- 23.2. A notice shall be effective when delivered or on the notice's effective date, whichever is later.
- 24. Taxes and Duties** 24.1. Service provider shall be entirely responsible for all taxes, duties, license fees, etc., incurred until delivery of the contracted Services C Services to the FBR.
- 25. Intellectual Property** 25.1 FBR shall own all right, title and interest (including patent rights, copyright rights, trade secret rights, mask work rights, trademark rights, sui generis database rights and all other intellectual and industrial property rights of any sort throughout the world) relating to any and all inventions (whether or not patentable), technologies, works of authorship, designs, know-how, ideas, data and other information and work products that are made, conceived, reduced to practice or obtained, in whole or in part, by the Service Provider and/or the resources, and that arise out of the Services or that are based on or otherwise reflect any Confidential Information. All Services given under this Contract shall be made for hire to the extent allowed by law and, in addition, the Service Provider agrees to make and does hereby make all assignments necessary to accomplish the foregoing ownership. The Service Provider shall assist the FBR, at the FBR's expense, to further evidence, confirm, record and perfect such assignments, and to perfect, obtain, maintain, enforce, and defend any rights assigned. The Service Provider hereby irrevocably designates and appoints FBR and its officers as its agents, with full power of substitution, to act for and on the Service Provider's behalf to execute and file any document and to do all other lawfully permitted acts to further the foregoing with the same legal force and effect as if executed by the Service Provider.

25.2 The Service Provider agrees that all intellectual property and all other financial, business, legal and technical information (including, without limitation, the identity of and information relating to customers, prospects, vendors, affiliates and employees) that the Service Provider and/or the resources develop, learn or obtain in connection with the Services, or that are received by or for FBR in confidence, constitutes proprietary information. The Service Provider will hold in strict confidence, and exercise all reasonable precautions to prevent unauthorized access to, and not disclose or, except in performing the Services, use any proprietary information. However, proprietary information will not include information that the Service Provider can document is or becomes readily publicly available without restriction through no fault of Service Provider and/or the resources. Upon termination and/or at FBR's request at any other time, the Service Provider will promptly return to FBR all materials and copies containing or embodying proprietary information, except that the Service Provider may keep its personal copy of its compensation records and this Contract.

Section-VI. Special Conditions of Contract

G.C.C. 20.2

Dispute Resolution

If any dispute of any kind whatsoever shall arise between the Authority and the Service Provider in connection with or arising out of the Contract, including without prejudice to the generality of foregoing, any question regarding its existence, validity, termination and the execution of the Project – whether during developing phase or after their completion and whether before or after the termination, abandonment or breach of the Contract – the parties shall seek to resolve any such dispute or difference by mutual diligent negotiations in good faith within 14 (fourteen) days following a notice sent by one Party to the other Party in this regard.

At future of negotiation the dispute shall be resolved through mediation and mediator shall be appointed with the mutual consent of the both parties.

At the event of failure of mediation to resolve the dispute relating to this contract such dispute shall finally be resolved through binding Arbitration by arbitration committee in accordance with Arbitration Act 1940. Both parties shall appoint one member each to the committee and third member shall be Secretary (Finance) who will also be the Chairman of the arbitration committee. The Arbitration shall take place in Islamabad, Pakistan and proceedings will be conducted in English language.

The cost of the mediation and arbitration shall be shared by the parties in equal proportion however the both parties shall bear their own costs and lawyer's fees regarding their own participation in the mediation and arbitration. However, the Arbitrator may make an award of costs upon the conclusion of the arbitration making any party to the dispute liable to pay the costs of another party to the dispute.

Arbitration proceedings as mentioned in the above clause regarding resolution of disputes may be commenced prior to, during or after completion of the EPADS.

Notwithstanding any reference to the arbitration herein, the parties shall continue to perform their respective obligations under the Contract unless they otherwise agree that the Authority shall pay the Service Provider any monies due to the Service Provider.

Arbitrator's fee:

The fee shall be specified in Pak Rupees, as determined by the Managing Director, PPRA, which shall be shared equally by both parties.

Rules of procedure for arbitration proceedings:

Any dispute between the Authority and a Service Provider who is a national of the Islamic Republic of Pakistan arising in connection with the present Contract shall be referred to adjudication or arbitration in accordance with the laws of the Islamic Republic of Pakistan including Arbitration Act 1940, however above provision shall prevail in referring the case to the Arbitrator.

Place of Arbitration and Award:

The arbitration shall be conducted in English language and place of arbitration shall be at Islamabad. The award of the arbitrator shall be final and shall be binding on the parties.



Section-VII. Scope of Services

6.1 Scope of Services The delivery schedule expressed as weeks/months stipulates a delivery date which is the date at which service is required.

Name	Description	Volume	Service delivery schedule in weeks/months from _____
------	-------------	--------	---

Title of Services	Delivery schedule in weeks
<ul style="list-style-type: none"> (a) Provision of expert legal opinion for selected cases (b) Legal advisory services including review of selected documents (c) Provision of legal advisors to 5 offices of Director Law of FBR in Lahore, Karachi, Peshawar, Quetta and Islamabad (d) Development of digital case law repository with the technical department of FBR (e) Development of digital decision trees portal for FBR which includes developing archetypes of major case categories based on legal complexity and patterns, Creation of case scenarios, model orders, and checklists with technical department of FBR. (f) Development of training program with FBR and delivering legal trainings to FBR personnel. 	

Section-VIII: Sample Forms

Notes on the Sample Forms

The Bidder shall complete and submit with its Bid the **Bid Form** and **Price Schedules** pursuant to ITB Clause 2.2.3 & 2.3.4 and in accordance with the requirements included in the Bidding documents.

When requested in the Bid Data Sheet, the Bidder should provide the **Bid Security**, either in the form included hereafter or in another form acceptable to the STZA, pursuant to ITB Clause 2.3.8

The **Contract Form**, when it is finalized at the time of contract award, should incorporate any corrections or modifications to the accepted Bid resulting from price corrections pursuant to ITB Clause 2.5.6 and GCC Clause 17, acceptable deviations e.g., payment schedule pursuant to GCC 16, spare parts pursuant to ITB Clause 2.3.6 & 2.3.7, or quantity variations pursuant to ITB Clause 2.6.5. The Price Schedule and Schedule of Requirements, deemed to form part of the contract, should be modified accordingly.

8. 1 Bid Form

[To be signed & stamped by the Services Provider and reproduced on the letter head. To be attached with the Technical Bid.]

Date: _____

To: *[name and address of FBR]*

Gentlemen and/or Ladies:

Having examined the Bidding documents including Addenda Nos. *[insert numbers]*, the receipt of which is hereby duly acknowledged, we, the undersigned, in conformity with the said Bidding documents for the sum of *[total Bid amount in words and figures]* or such other sums as may be ascertained in accordance with the Schedule of Prices attached herewith and made part of this Bid.

We undertake, if our Bid is accepted, specified in the Schedule of Requirements.

If our Bid is accepted, we will obtain the guarantee of a bank in a sum equivalent to percent of the Contract Price for the due performance of the Contract, in the form prescribed by the FBR.

We agree to a Bid by this Bid for a period of *[number]* days from the date fixed to Bid opening under Clause 2.3.8 of the Instructions to Bidders, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

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

[In case of single stage one envelope bidding procedure]

The Composition of our Bid is:

- a) Complete bidding document (without filling) signed and stamped by the bidder
- b) all the forms relevant to the technical and financial bids (clearly indicated on each form)
- c) All the required documents establishing eligibility of bidders/services shall be made part of the bid.

- d) Any other document required by the FBR.

[In case of single stage two envelope bidding procedure],

The Composition of our bid consists on separate Technical and financial bids, detail of which is as follows:

Technical bid includes the following:-

- e) Complete bidding document (without filling) signed and stamped by the bidder
- f) All the forms relevant to the technical bid, to be reproduced on the letter head of the bidder as indicated on each individual form.
- g) Copy of bid security form along with copy of financial instruments *i.e. Pay Order (PO)* valid for 180 Days, beyond the validity of Bid in the manner as prescribed on the bid security form **7.7**.
- h) Any other document required by the FBR.

Financial bid includes the following:-

- a) Original Bid form (as per **form 7.1** of Bidding documents) on letter head of the firm, duly signed and stamped.
- b) Price schedule / financial form (as per **form 7.6** to be reproduced on the letter head of the bidder duly signed and stamped.
- c) Original Bid security form (as per **form 7.7**) along with Original financial instrument *Pay Order (PO)* valid for (180) Days, beyond the validity of Bid.

Commissions or gratuities, if any, paid or to be paid by us to agents relating to this Bid, and to contract execution if we are awarded the contract, are listed below:

Name and address of services Provider	Amount and Currency
---------------------------------------	---------------------

_____	_____
-------	-------

_____	_____
-------	-------

_____	_____
-------	-------

(if none, state “none”)

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

Dated this _____ day of _____ 20_____.

[signature]

[in the capacity of]

Duly authorized to sign Bid for and on behalf of _____



8.2 Bidder Profile Form

[To be signed & stamped by the Bidder and reproduced on the letter head. To be attached with Technical Bid]

Sr.#	Particulars
1.	Name of the company/firm:
2.	Constitution/ Legal Status:
3.	Registered Office:
Address:	
Office Telephone Number:	
Fax Number:	
4.	Contact Person:
Name:	
Personal Telephone Number:	
Email Address:	
5.	Local office if any:
Address:	
Office Telephone Number:	
Fax Number:	
6.	Registration Details:

a) Audited Financial Statement Attachment/Income Tax Returns (Last ____years)

Yes	No
-----	----

b) Details of Experience (Last ____ Years)

(i)	Similar Project (Agency/Department)	Item Name
(ii)	Value of total Projects/Tenders/POs	Amount

c) Staff Detail and last month Payroll

Yes	No

d) Testimonials from past clients on recruitment and payroll services

e) Anticipated resources that will be assigned to the project (Total Number, Title, Experience)

8.3 General Information Form

[To be signed & stamped by the Bidder and reproduced on the letter head. To be attached with Technical Bid]

		Particulars			
Company / Entity Name					
Abbreviated Name					
National Tax No.			Sales Tax Registration No		
PRA Tax No.					
No. of Employees		Company / Entity Date of Formation			

*Please attach copies of NTN, GST Registration & Professional Tax Certificate

Registered Office Address		State/Province	
City/Town		Postal Code	
Phone		Fax	
Email Address		Website Address	

8. 4 Affidavit

[To be printed on PKR 100 Stamp Paper not older than 3 months to the effect that, duly attested by oath commissioner. To be attached with Technical Bid]

Name: _____
(Applicant)

I, the undersigned, do hereby certify that all the statements made in the Bidding document and in the supporting documents are true, correct and valid to the best of my knowledge and belief and may be verified by employer if the Employer, at any time, deems it necessary.

The undersigned hereby authorize and request the bank, person, company or corporation to furnish any additional information requested by the *[name of FBR]* of the Punjab deemed necessary to verify this statement regarding my (our) competence and general reputation.

The undersigned understands and agrees that further qualifying information may be requested and agrees to furnish any such information at the request of the *[name of FBR]*. The undersigned further affirms on behalf of the firm that:

- (i) The firm is not currently blacklisted by the FBR.
- (ii) The documents/photocopies provided with Bid are authentic. In case any fake/bogus document was found at any stage, the firm shall be blacklisted as per Law/ Rules.
- (iii) Affidavit for correctness of information.

[Name of the HR firm/ Bidder/ Service provider] undertakes to treat all information provided as confidential.

*Signed by an authorized Officer of the
company/firm.*

Title of Officer: _____

Name of Company/Firm: _____

Date: _____

8.5 Contract Form

[To be signed & stamped by the Bidder and reproduced on the letter head. To be attached with Technical Bid]

THIS AGREEMENT made on the ____ day of _____ 20__ between *[name of FBR]* of *[country of FBR]* (hereinafter called “the FBR”) on the one part and *[name of Service provider]* of *[city and country of Service provider]* (hereinafter called “the Service provider”) on the other part:

WHEREAS the FBR invited Bids for certain services and ancillary services, viz., *[brief description of services]* and has accepted a Bid by the Service provider for the supply of those services in the sum of *[contract price in words and figures]* (hereinafter called “the Contract Price”).

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement, viz.:
 - (a) the Bid Form and the Price Schedule submitted by the Bidder;
 - (b) the Schedule of Requirements;
 - (c) the Technical Specifications;
 - (d) the General Conditions of Contract; and
 - (e) the FBR’s Notification of Award.
 - (f) Contract agreement
 - (g) Complete Bidding document
3. In consideration of the payments to be made by the FBR to the Service provider as hereinafter mentioned, the Service provider hereby covenants with the FBR to provide the services and to rectify defects therein in conformity with all respects in accordance with the provisions of the Contract.
4. The FBR hereby covenants to pay the Service provider in consideration of the provision of the services and the rectification of defects therein, the Contract Price or such other sum as may become payable under the provisions of the contract at the times and in the manner prescribed by the contract.

IN WITNESS WHEREOF, this Agreement has been signed by the Parties through their duly authorised representatives on the Signing Date.

THE FEDERAL BOARD OF REVENUE
through its authorized signatory

Name:
Designation:
CNIC No.:

[Insert Name of Applicant Company/Firm]
through its authorized signatory

Name:
Designation:
CNIC No.:

In the presence of signature of
WITNESSES

Name:
Address:
CNIC No.:

Name:
Address:
CNIC No.:

SIGNATURES

.....

.....

.....

.....

PAKISTAN

8. 6 Financial Bid Form/Price Schedule

[To be signed & stamped by the Bidder and reproduced on the letter head. To be attached with Financial Bid]

Lumpsum bid price

<i>Task/ Deliverable</i>	<i>No of experts required (indicative for the purpose of bid which may change as per actual requirements)</i>	<i>Duration in months (indicative for the purpose of bid which may change as per actual requirements)</i>	<i>Rate per unit</i>	<i>Total amount</i>
<i>Case law repository</i>	6	2		
<i>Decision trees</i>	6	2		
<i>Legal trainings</i>	10	3		
<i>Provision of legal advisors</i>	25	6 <i>(Man-months basis)</i>		
<i>1A. Total</i>				

Recurring bid price

<i>Task/Deliverable</i>	<i>No of documents ((indicative for the purposes of bid which may change as per actual requirements)</i>	<i>No of hours spent (indicative for the purposes of bid which may change as per actual requirements)</i>	<i>Rate per hour</i>	<i>Total amount</i>
<i>Review of documents</i>	200	20		
<i>Advisory services</i>	200	2		
<i>1B. Total</i>				
<i>1. Total Evaluated Cost Exclusive of Sales Tax = 1A. Total + 1B. Total</i>				
<i>2. Rate of Sales Tax</i>				
<i>3. Total Evaluated Cost Inclusive of Sales Tax</i>				

The bidder who bids for the least price in each category of (iia) and (iib) will be given full marks, and rest of the bidders will be evaluated with reference to it.

NOTE:

- Bidder shall quote service charges with sales tax indicated separately as per working for total value calculated amount of the Invoice for the contract period.
- Any bidder who will NOT provide the information in required format shall be rejected.
- The most advantageous bid exclusive of Sales Tax i.e. compliant to bid evaluation criteria and lowest evaluated financial bid, shall be considered for award of the contract

Stamp & Signature of Bidder



8. 7 Bid Security Form

[To be signed & stamped by the Bidder and reproduced on the letter head. To be attached with Technical Bid]

Whereas *[name of the Bidder]* (hereinafter called “the Bidder”) has submitted its Bid dated *[date of submission of Bid]* for the supply of *[name and/or description of the services]* (hereinafter called “the Bid”).

KNOW ALL PEOPLE by these presents that WE *[name of bank]* of *[name of country]*, having our registered office at *[address of bank]* (hereinafter called “the Bank”), are bound unto *[name of FBR]* (hereinafter called “the FBR”) in the sum of for which payment well and truly to be made to the said FBR, the Bank binds itself, its successors, and assigns by these presents. Sealed with the Common Seal of the said Bank this ____ day of _____ 20__.

THE CONDITIONS of this obligation are:

1. If the Bidder withdraws its Bid during the period of Bid validity specified by the Bidder on the Bid Form; or
2. If the Bidder, having been notified of the acceptance of its Bid by the FBR during the period of Bid validity:
 - (a) fails or refuses to execute the Contract Form, if required; or
 - (b) fails or refuses to furnish the Performance Guarantee, in accordance with the Instructions to Bidders;

we undertake to pay to the FBR up to the above amount upon receipt of its first written demand, without the FBR having to substantiate its demand, provided that in its demand the FBR will note that the amount claimed by it is due to it, owing to the occurrence of one or both of the two conditions, specifying the occurred condition or conditions.

This guarantee will remain in force up to and including thirty (30) days after the period of Bid validity, and any demand in respect thereof should reach the Bank not later than the above date.

[Signature of the bank]

Section IX- Check List

[To be signed and stamped and presented on Bidder's letter head pad]

The provision of this checklist is an essential prerequisite along with submission of tenders (with technical proposal).

Sr. #	Detail	Responsive	Non-responsive
1.	Rs, 1,000,000 Bid Security must be submitted with technical proposal in the form of Pay Order		
2.	Active Registration with Income Tax Authorities (National Tax Number NTN) at least two years old		
3.	Copy of active Registration with Sales Tax Authorities (STRN)		
4.	Copy of active Registration (Professional Tax Certificate)		
5.	Financial Bid Form (as per form 8.6 of Bidding documents) on letter head of the firm, duly signed and stamped.		
6.	Bid Security Form (as per form 8.7 of Bidding documents) on letter head of the firm, duly signed and stamped.		
7.	General Information Form (as per form 8.3 of Bidding documents) on letter head of the firm duly signed and stamped.		
8.	Affidavit (as per form 8.4) on non-judicial Stamp Paper of Rs. 100/-not older than 3 months to the effect that: (i) The firm is not currently blacklisted by the PPRA. (ii) The documents/photocopies provided with Bid are authentic. In case of any fake/bogus document look at any stage. They shall be blacklisted as per Rules / Laws. (iii) Affidavit for correctness of information. Affidavit for correction of information Form (as per form 8.4 of Bidding documents) on the firm's letterhead, duly signed and stamped.		
9.	i. Documentation of previous relevant experience as required by Technical Evaluation Criteria ii. All the documentations as required by the Technical Evaluation Criteria iii. Firm profile. Staff list along with location and address. (Provide signed & Stamped copy on Firm Letter Head) iv. Income Tax Returns/Audited Financial Statements/Bank Statements, National tax number Certificate, General Sale Tax Number Certificate (last 03 years). v. Bidders profile Form (as per form 8.2 of Bidding documents) on letter head of the firm, duly signed and stamped.		

Stamp & Signature of Bidder _____