INVITATION TO BID/PROPOSAL FROM ELIGIBLE STATE-OWNED ENTITY

Provision of End-to-End Unique Identification Marking (UIM) / Tax Stamp Services for Household Electrical Goods, Storage Batteries and Lubricants

Procurement under Rule 32(1)(f): Direct Contracting with State-Owned Entities

Single-Stage One-Envelope Procedure



FEDERAL BOARD OF REVENUE (FBR)

GOVERNMENT OF PAKISTAN

November, 2026

Overview of Standard Bidding Documents for Procurement of General Goods/Non-Consulting Services -

PART-A – BIDDING PROCEDURE & REQUIREMENTS

Section I - Invitation to Bids/Proposal

Section II- Instructions to Bidders/State Owned Entity

This Section provides information to help Bidders prepare their Bids. Information is also provided on the submission, opening, and evaluation of Bids and on the award of Contracts. ***This Section contains provisions that are to be used without modifications.***

Section III- Bid Data Sheet (BDS)

This Section includes provisions specific to procurement and to supplement Section-II, Instructions to Bidders. This section may be customized where option is available, in accordance with the requirements of the Procuring Agency.

Section IV - Eligible Countries

This Section contains information regarding eligible countries.

Section V - Technical Specifications, Schedule of Requirements

This Section includes the details of specifications for the goods to be procured and schedule of requirements.

Section VI - Standard Forms

This Section includes the standard forms for the Bid Submission, Price Schedules, and Bid Security etc. These forms are to be completed and submitted by the Bidder as part of its Bid.

PART-B – CONDITIONS OF CONTRACT AND CONTRACT FORMS

Section VII - General Conditions of Contract (GCC)

This Section includes the general clauses to be applied in all the contracts. ***This Section contains provisions that are to be used without modifications.***

Section VIII - Special Conditions of Contract (SCC)

This Section consists of Contract Data and Specific Provisions which contains clauses specific to this contract. This section may be customized where option is available, in accordance with the requirements of the Procuring Agency.

Section IX - Contract Forms

This Section contains forms which, once completed, will become part of the Contract. Any performance security required by the final approved BDS shall be submitted by the successful bidder. Where financial performance guarantee is waived under the approved 2026 procurement terms, an SOE Performance Securing Declaration shall be submitted. Separately applicable statutory licence security is subject to FBR legal review.

Integrity Pact

The successful bidder shall be required to furnish Integrity Pact as per the attached format.

Invitation to Bid/Proposal

Refer No. 9(2)TDU/IR/2026

1. This Invitation to Bid/Proposal is addressed to the eligible State-Owned Entities for Provision of End-to-End Unique Identification Marking (UIM) / Tax Stamp Services for Household Electrical Goods, Storage Batteries and Lubricants under Rule 32(1)(f) of the Public Procurement Rules, 2026, through limited solicitation via EPADS.

2. The Federal Board of Revenue (FBR) invites technical and financial bid/proposal in a SINGLE STAGE - ONE ENVELOPE procedure, submitted simultaneously through EPADS V1.0, from eligible State-Owned Entities specifically under Rule 32(1)(f) of the Public Procurement Rules, 2026. Each applicant SOE shall furnish evidence of legal status, mandate, capacity and capability to execute the entire assignment through its own resources, subject only to the specialized-component subcontracting proviso of Rule 32(1)(f).

3. The SOE shall propose and price the entire end-to-end turnkey UIM / tax stamp service for household electrical goods, storage batteries and lubricants as one indivisible package, strictly in accordance with Section V. The proposed contract period is three (03) years, with implementation, licensing and collection arrangements subject to applicable Sales Tax Rules, 2006 and the approvals of FBR. No payment is proposed from FBR; the selected Service Provider shall recover the accepted, notified per-UIM fees directly from manufacturers under the applicable statutory mechanism. No separate rental, equipment, application, maintenance or software fee shall be chargeable.

4. Limited solicitation among eligible SOEs shall be conducted through EPADS under Rule 32(1)(f) of the Public Procurement Rules, 2026. The bid must cover all three sectors, demonstrate mandatory responsiveness and price reasonability, and disclose any specialist outsourcing not exceeding 40% of the assigned work. The successful bid shall be determined according to the announced requirements and evaluation criteria in Sections III and V.

5. A pre-bid meeting will take place as per the following details:

- Pre-bid meeting, to clarify SOE's queries, will take place on 11:30 AM on 17th November, 2026 in Room 358, 3rd Floor, FBR House, Constitution Avenue, G-5, Islamabad.
- The SOE's who wish to join the meeting virtually can join by using the following link*:* https://zoom.us/j/91841215394?pwd=bWxxhtI1zZqibHmolF5BnBrwmHF9iL.1 Meeting ID: 918 4121 5394 Passcode: 540540

6. The technical and financial components shall be submitted together in ONE bid/envelope on EPADS and shall include the Bid Securing Declaration, signed forms, mandatory technical evidence, specimens where required and financial prices. Submission deadline: **23.11.2026, 02:00 PM** bid opening: **23.11.2026, 02:30 PM** at FBR House, Islamabad and on EPADS. Any physical specimens shall be handled as specified in the BDS.

7. FBR reserves the right to reject all bids prior to acceptance in accordance with the applicable Public Procurement Rules, 2026. All instructions, amendments, communications, award and reporting procedures shall comply with the applicable 2026 Rules and EPADS requirements.

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SECTION II: INSTRUCTION TO BIDDERS (ITBs)

A. INTRODUCTION

1 .Scope of Bid	1.1	The Procuring Agency (FBR) invites bids for the complete end-to-end Unique Identification Marking (UIM) / tax stamp managed services described in Section V, covering household electrical goods, storage batteries and lubricants under a SINGLE STAGE - ONE ENVELOPE procedure. One SOE shall deliver all three sectors under one contract/licence. The contract period proposed is three years from statutory licensing/commencement subject to approval.
2. Source of Funds	2.1	No payment shall be made by FBR under the proposed manufacturer-financed model. Manufacturers of the specified goods will pay the Service Provider the FBR-approved, notified, all-inclusive per-UIM rates directly in accordance with the applicable Sales Tax Rules, 2006. Confirm statutory/legal basis before issue.
3.Eligible Bidders	3.1	Only an eligible State-Owned Entity / competent public body under Rule 32(1)(f), Public Procurement Rules, 2026 may submit a bid through EPADS. No private entity may be a bidder, partner or joint venture participant. The SOE shall provide proof of ownership/control, legal mandate and competence.
	3.2	The SOE must furnish its constituting law/incorporation, government ownership/control, legal mandate to provide secure UIM, print/track/trace, IT and related services and valid authorization to contract.
	3.3	Services shall be performed through the SOE's own resources. Where specialized project components must be outsourced, subcontracting may be proposed, disclosed and approved but shall NEVER exceed forty percent (40%) of the TOTAL QUANTUM of work assigned to the SOE. No private partner, JV or consortium member is allowed. Rule 32(1)(f)(ii) shall govern.
	3.4	Every proposed specialized subcontractor, component, deliverable, value/workshare and proposed controls shall be fully identified in the bid. Any subcontracting exceeding 40% is a material deviation within Rule 32(1)(f) and relevant Rule 67.
	3.5	The SOE shall not have any conflict of interest and shall not be blacklisted, debarred or otherwise declared ineligible under applicable laws, rules or regulations.
	3.6	The SOE shall submit only one bid/proposal. Alternative bids shall not be permitted unless expressly allowed in the BDS.
	3.7	A Bidder shall not have a conflict of interest. All Bidders found to have a conflict of interest shall be disqualified. A Bidders may be considered to have a conflict of interest with one or more parties in this Bidding process, if they: i. are associated or have been associated in the past, directly or indirectly with a firm or any of its affiliates which have been engaged by the Procuring Agency to provide consulting services for the preparation of the design, specifications and other documents to be used for the procurement of the goods to be purchased under this Invitation for Bids. ii. have controlling shareholders in common; or iii. receive or have received any direct or indirect subsidy from any of them; or iv. have the same legal representative for purposes of this Bid; or

		v. have a relationship with each other, directly or through common third parties ,that puts them in a positions to have access to information about or influence on the Bid of another bidder ,influence the decisions of the Procuring Agency regarding this Bidding Process or vi. Submitted more than one Bid in this Bidding process.
	3.8	A Bidder may be ineligible if – b. he is declared bankrupt or, in the case of company or firm, insolvent; c. 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; d. legal proceedings are instituted 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; e. the Bidder is convicted, by a final judgment, of any offence involving professional conduct; f. the Bidder is blacklisted and hence debarred due to involvement in corrupt and fraudulent practices, or performance failure or due to breach of bid securing declaration. The firm, supplier and contractor is blacklisted or debarred by a foreign country, international organization, or other foreign institutions for the period defined by them.
	3.9	Bidders shall provide all mandatory documentary evidence of eligibility, own-resource execution, proposed specialized subcontracting (if any), secure printing capacity, equipment/application experience, technical and financial capacity, software and operation capability.
	3.10	FBR may verify continued legal eligibility, regulatory compliance and execution capacity, including inspection of secure printing works, facilities and running production lines.
	3.11	All proposed specialist subcontracting, including the exact work portion/quantum and bidder-subcontractor controls, shall be declared in the prescribed Undertaking; subcontracting beyond 40% is prohibited and constitutes material deviation.
4. Eligible Goods and Related Services	4.1	Goods and related services shall be supplied/rendered in accordance with the laws of Pakistan and the requirements of this bidding document.
	4.2	The SOE shall ensure that all secure printing, QR personalization, serialization, MIS deployment, data handling, delivery and related services are performed under secure, auditable and FBR-approved controls.
	4.3	Materials, systems, software components or services used for the assignment shall not originate from any country, entity or source prohibited under the policy of the Federal Government of Pakistan or

		applicable laws/rules.
	4.4	To establish the eligibility of the Goods and the related services, Bidders shall fill the country of origin declarations included in the Form of Bid.
	4.5	If so required in the **BDS**, the Bidder shall demonstrate that it has been duly authorized by the manufacturer of the goods to deliver in Pakistan (or in respective country in case of procurement by the Pakistani Missions abroad), the goods indicated in its Bid.
5.One Bid per Bidder	5.1	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.
	5.2	No bidder can be a sub-contractor while submitting a Bid individually or as a member of a joint venture in the same Bidding process.
	5.3	A person or a firm cannot be a sub-contractor with more than one bidder in the same bidding process.
6.Cost of Bidding	6.1	The Bidder shall bear all costs associated with the preparation and submission of its Bid, and the Procuring Agency shall in no case be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.

B. BIDDING DOCUMENTS

7.Contents of Bidding Documents	7.1	The goods required, bidding procedures, and terms and conditions of the contract are prescribed in the Bidding Documents. In addition to the Invitation to Bids, the Bidding Documents which should be read in conjunction with any addenda issued in accordance with ITB 9.2 include: **Section I -**Invitation to Bids **Section II** Instructions Bidders (ITBs) **Section III** Bid Data Sheet (BDS) **Section IV** Eligible Countries **Section V** Technical Specifications, Schedule of Requirements, Scope, Terms and Conditions **Section VI** Forms – Bid **Section VII** General Conditions of Contract (GCC) **Section VIII** Special Conditions of Contract (SCC) **Section IX** Contract Forms
	7.2	The number of copies to be completed and returned with the Bid is specified in the **BDS.**
	7.3	The Procuring Agency is not responsible for the completeness of the Bidding Documents and their addenda, if they were not obtained directly from the Procuring Agency or the signed pdf version from downloaded from the website of the Procuring Agency. However, Procuring Agency shall place both the PDF and same editable version to facilitate the bidder for filling the forms.
	7.4	The Bidder is expected to examine all instructions, forms, terms and specifications in the Bidding Documents. Failure to furnish all the

		information required in the Bidding Documents will be at the Bidder's risk and may result in the rejection of his Bid.
8.Clarification of Bidding Documents	8.1	A prospective Bidder requiring any clarification of the Bidding Documents may notify the Procuring Agency in writing or in electronic form that provides record of the content of communication at the Procuring Agency's address indicated in the **BDS.**
	8.2	The Procuring Agency 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 three (03) days prior to the deadline for the submission of Bids as prescribed in **ITB 23.1.** However, this clause shall not apply in case of alternate methods of Procurement.
	8.3	Copies of the Procuring Agency's response will be forwarded to all identified Prospective Bidders through an identified source of communication, including a description of the inquiry, but without identifying its source. In case of downloading of the Bidding Documents from the website of PA, the response of all such queries will also be available on the same link available at the website.
	8.4	Should the Procuring Agency deem it necessary to amend the Bidding Documents as a result of a clarification, it shall do so following the procedure under **ITB 9.**
	8.5	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.
	8.6	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. Any modification to the Bidding Documents that may become necessary as a result of the pre-Bid meeting shall be made by the Procuring Agency exclusively through the use of an Addendum pursuant to ITB 9. Non-attendance at the pre-Bid meeting will not be a cause for disqualification of a Bidder.
9.Amendment of Bidding Documents	9.1	Before the deadline for submission of Bids, the Procuring Agency for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder or pre-Bid meeting may modify the Bidding Documents by issuing addenda.
	9.2	Any addendum issued including the notice of any extension of the deadline shall be part of the Bidding Documents pursuant to **ITB 7.1** and shall be communicated in writing or in any identified electronic form that provide record of the content of communication to all the bidders who have obtained the Bidding Documents from the Procuring Agency. The Procuring Agency shall promptly publish the Addendum at the Procuring Agency's web page identified in the BDS: Provided that the bidder who had either already submitted their bid or handed over the bid to the courier prior to the issuance of any such addendum shall have the right to withdraw his already filed bid and submit the revised bid prior to the original or extended bid submission deadline.
	9.3	To give prospective Bidders reasonable time in which to take an

		addendum/corrigendum into account in preparing their Bids, the Procuring Agency may, at its discretion, extend the deadline for the submission of Bids**:** Provided that the Procuring Agency shall extend the deadline for submission of Bid, if such an addendum is issued within last three (03) days of the Bid submission deadline.

C.PREPARATION OF BIDS

10.Language of Bid	10.1	The Bid prepared by the Bidder, as well as all correspondence and documents relating to the Bid exchanged by the Bidder and the Procuring Agency shall be written in the English language unless specified in the **BDS.** Supporting documents and printed literature furnished by the Bidder may be in another language provided they are accompanied by an accurate translation of the relevant pages in the English language unless specified in the **BDS**, in which case, for purposes of interpretation of the Bidder, the translation shall govern.
Documents and Sample(s) Constituting the Bid	11.1	The Bid prepared by the Bidder shall constitute the following components: - i. Form of Bid and Bid Prices completed in accordance with **ITB 14 and 15;** ii. Details of the Sample(s) where applicable and requested in the **BDS.** iii. Documentary evidence established in accordance with ITB 13 that the Bidder is eligible and/or qualified for the subject bidding process; iv. Documentary evidence established in accordance with **ITB 13.3(a)** that the Bidder has been authorized by the manufacturer to deliver the goods into Pakistan, where required and where the supplier is not the manufacturer of those goods; v. Documentary evidence established in accordance with ITB 12 that the goods and related services to be supplied by the Bidder are eligible goods and services, and conform to the Bidding Documents; vi. Bid security or Bid Securing Declaration furnished in accordance with **ITB 18;** vii. Duly Notarized Power of Attorney authorizing the signatory of the Bidder to submit the bid**;** and viii. Any other document required in the **BDS**.
	11.2	Where a sample(s) is required by a procuring agency, the sample shall be a) Submitted as part of the bid, in the quantities, dimensions and other details requested in the **BDS**; b) Carriage paid; c) Received on, or before, the closing time and date for the submission of bids; and d) Evaluated to determine compliance with all characteristics listed in the **BDS**.
	11.3	If required, the Procuring Agency shall retain the sample(s) of the successful Bidder. A Procuring Agency shall reject the Bid if the sample(s)- a) do(es) not conform to all characteristics prescribed in the bidding documents; and

	11.4	b) is/are not submitted within the specified time clearly mentioned in the Bid Data Sheet. Where it is not possible to avoid using a propriety article as a sample, a Bidder shall make it clear that the propriety article is displayed only as an example of the type or quality of the goods being Bided for, and that competition shall not thereby be limited to the extent of that article only.
	11.5	Samples made up from materials supplied by a Procuring Agency shall not be returned to a Bidder nor shall a Procuring Agency be liable for the cost of making them.
	11.6	All samples produced from materials belonging to an unsuccessful Bidder shall be kept by the Procuring Agency till thirty (30) days from the date of award of contract or exhaust of all the grievance forums (including those pending at Authority's Level or in some Court of Law).
12.Documents Establishing Eligibility of Goods and Related Services and Conformity to Bidding Documents	12.1	Pursuant to **ITB 11**, 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 goods and related services which the Bidder proposes to deliver.
	12.2	The documentary evidence of the eligibility of the goods and related services shall consist of a statement in the Price Schedule of the country of origin of the goods and related services offered which shall be confirmed by a certificate of origin issued at the time of shipment.
	12.3	The documentary evidence of conformity of the goods and related services to the Bidding Documents may be in the form literature, drawings, and data, and shall consist of: a) detailed description of the essential technical specifications and performance characteristics of the Goods; b) an item-by-item commentary on the Procuring Agency's Technical Specifications demonstrating substantial responsiveness of the Goods and Services to those specifications, or a statement of deviations and exceptions to the provisions of the Technical Specifications c) any other procurement specific documentation requirement as stated in the **BDS**.
	12.4	The Bidder shall also furnish a list giving full particulars, including available sources and current prices of goods, spare parts, special tools, etc., necessary for the proper and continuing functioning of the Goods during the period **specified in the BDS** following commencement of the use of the goods by the Procuring Agency.
	12.5	For purposes of the commentary to be furnished pursuant to **ITB 12.3(c)** above, the Bidder shall note that standards for workmanship, material, and equipment, as well as references to brand names or catalogue numbers designated by the Procuring Agency in its Technical Specifications, are intended to be descriptive only and not restrictive. The Bidder may substitute alternative standards, brand names, and/or catalogue numbers in its Bid, provided that it demonstrates to the Procuring Agency's satisfaction that the substitutions ensure substantial equivalence to those designated in the Technical Specifications.

	12.6	The required documents and other accompanying documents must be in English. In case any other language than English is used the pertinent translation into English shall be attached to the original version.
13. **Documents Establishing Eligibility and Qualification of the Bidder**	13.1	Pursuant to **ITB 11,** the Bidder shall furnish, as part of its Bid,all those documents establishing the Bidder's eligibility to participate in the bidding process and/or its qualification to perform the contract if its Bid is accepted.
	13.2	The documentary evidence of the Bidder's eligibility to Bid shall establish to the satisfaction of the Procuring Agency that the Bidder, at the time of submission of its bid, is from an eligible country as defined in Section-4. titled as "Eligible Countries".
	13.3	The documentary evidence of the Bidder's qualifications to perform the contract if its Bid is accepted shall establish to the satisfaction of Procuring Agency that: a) in the case of a Bidder offering to deliver goods under the contract which the Bidder did not manufacture or otherwise produce, the Bidder has been duly authorized by the goods' Manufacturer or producer to deliver the goods in Pakistan; b) The Bidder has the financial, technical, and supply/production capability necessary to perform the Contract, meets the qualification criteria specified in **BDS**. c) 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 Pakistan equipped, and able to carry out the Supplier's maintenance, repair, and spare parts-stocking obligations prescribed in the Conditions of Contract and/or Technical Specifications. d) that the Bidder meets the qualification criteria listed in the Bid Data Sheet.
14. Form of Bid	14.1	The Bidder shall fill the Form of Bid furnished in the Bidding Documents. The Bid Form must be completed without any alterations to its format and no substitute shall be accepted.
15. Bid Price	15.1	The Bid Prices and discounts quoted by the Bidder in the Form of Bid and in the Price Schedules shall conform to the requirements specified below in ITB Clause 15 or exclusively mentioned hereafter in the bidding documents.
	15.2	All items in the Statement of Work must be listed and priced separately in the Price Schedule(s). If a Price Schedule shows items listed but not priced, their prices shall be construed to be included in the prices of other items.
	15.3	Items not listed in the Price Schedule shall be assumed not to be included in the Bid, and provided that the Bid is still substantially responsive in their absence or due to their nominal nature, the corresponding average price of the respective item(s) of the remaining substantially responsive bidder(s) shall be construed to be the price of those missing item(s) Provided that:

		a) where there is only one (substantially) responsive bidder, or b) where there is provision for alternate proposals and the respective items are not listed in the other bids, the procuring agency may fix the price of missing items in accordance with market survey, and the same shall be considered as final price.
	15.4	The Bid price to be quoted in the Form of Bid in accordance with **ITB 15.1** shall be the total price of the Bid, excluding any discounts offered.
	15.5	The Bidder shall indicate on the appropriate Price Schedule, the unit prices (where applicable) and total Bid price of the goods it proposes to deliver under the contract.
	15.6	Prices indicated on the Price Schedule shall be entered separately in the following manner: a). For goods manufactured from within Pakistan (or within the country where procurement is being done in case of foreign missions abroad): i). the price of the goods quoted EXW (ex-works, ex- factory, ex-warehouse, ex-showroom, or off-the- shelf, as applicable), including all customs duties and sales and other taxes already paid or payable: A). on the components and raw material used in the manufacturing or assembly of goods quoted ex- works or ex-factory; or B). on the previously imported goods of foreign origin quoted ex-warehouse, ex-showroom, or off-the-shelf. ii). all applicable taxes which will be payable on the goods if the contract is awarded. iii) the price for inland transportation, insurance, and other local costs incidental to delivery of the goods to their final destination, if specified in the **BDS.** iv) the price of other (incidental or allied) services, if any, listed in the **BDS**. b). For goods offered from abroad: i) the price of the goods shall be quoted CIF named port of destination, or CIP border point, or CIP named place of destination, in the Procuring Agency's country, as specified in the **BDS**. In quoting the price, the Bidder shall be free to use transportation through carriers registered in any eligible countries. Similarly, the Bidder may obtain insurance services from any eligible source country. or ii). the price of the goods quoted FOB port of shipment (or FCA, as the case may be), if specified in the **BDS**. or iii). the price of goods quoted CFR port of destination (or CPT as the case may be), if specified in the **BDS.** iv). the price for inland transportation, insurance, and other local costs incidental to delivery of the goods from the port of entry to their final destination, if specified in the **BDS**. v).the price of (incidental) services, if any, listed in the **BDS**.
	15.7	Prices proposed on the Price Schedule for goods and related services shall be disaggregated, where appropriate as indicated in this Clause. This

		desegregation shall be solely for the purpose of facilitating the comparison of Bids by the Procuring Agency. This, shall not in any way limit the Procuring Agency's right to contract on any of the terms and conditions offered: a) For Goods: i). the price of the Goods, quoted as per applicable INCOTERMS as specified in the **BDS** ii). all customs duties, sales tax, and other taxes applicable on goods or on the components and raw materials used in their manufacture or assembly, if the contract is awarded to the Bidder, and **b) For Related Services:** i). The price of the related services, and ii). All customs duties, sales tax and other taxes applicable in Pakistan, paid or payable, on the related services, if the contract is awarded to the Bidder.
	15.8	Prices quoted by the Bidder shall be fixed during the Bidder's performance of the contract and not subject to variation on any account. A Bid submitted with an adjustable price will be treated as non-responsive and shall be rejected, pursuant to ITB 28.
	15.9	If so indicated in the Invitation to Bids and Instructions to Bidders, that Bids are being invited for individual contracts(Lots) or for any combination of contracts (packages), Bidders wishing to offer any price reduction for the award of more than one contract shall specify in their Bid the price reductions applicable to each package, or alternatively, to individual contracts (Lots) within a package.
16.Bid Currencies	16.1	Prices shall be quoted in the following currencies: a) For goods and services that the Bidder will deliver from within Pakistan, the prices shall be quoted in Pakistani Rupees, unless otherwise specified in the **BDS.** b) For goods and related services that the Bidder will deliver from outside Pakistan, or for imported parts or components of goods and related services originating outside Pakistan, the Bid prices shall be quoted in any freely convertible currency of another country. If the Bidder wishes to be paid in a combination of amounts in different currencies, it may quote its price accordingly but use no more than three foreign currencies.
	16.2	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 the single combined bid bids specified in the bidding documents, as notified by the State Bank of Pakistan on that day.
	16.3	Bidders shall indicate details of their expected foreign currency requirements in the Bid.
	16.4	Bidders may be required by the Procuring Agency to clarify their foreign currency requirements and to substantiate that the amounts included in Lump Sum and in the **SCC** are reasonable and responsive to **ITB 16.1**.
17.Bid Validity Period	17.1	Bids shall remain valid for the period specified in the **BDS** after the Bid submission deadline prescribed by the Procuring Agency. A Bid valid

		for a shorter period shall be rejected by the Procuring Agency as non-responsive. The period of Bid validity will be determined from the complementary bid securing instrument i.e. The expiry period of bid security or bid securing declaration as the case may be.
	17.2	Under exceptional circumstances, prior to the expiration of the initial Bid validity period, the Procuring Agency may request the Bidders' consent to an extension of the period of validity of their Bids only once, for the period not more than the period of initial bid validity. The request and the Bidders responses shall be made in writing or in electronic forms that provide record of the content of communication. The Bid Security provided under **ITB 18** shall also be suitably extended. A Bidder may refuse the request without forfeiting its Bid security or causing to be executed its Bid Securing Declaration. A Bidder agreeing to the request will not be required nor permitted to modify its Bid, but will be required to extend the validity of its Bid Security or Bid Securing Declaration. for the period the extension and in compliance with ITB 18 in all respects.
	17.3	If the award is delayed by a period exceeding sixty (60) days beyond the expiry of the initial Bid validity period, the contract price may be adjusted by a factor specified in the request for extension. However, the Bid evaluation shall be based on the already quoted Bid Price without taking into consideration on the above correction.
18.Bid Security or Bid Securing Declaration	18.1	Pursuant to **ITB 11**, unless otherwise specified in the **BDS**, the Bidder shall furnish as part of its Bid, a Bid Security in form of fixed amount not exceeding five percent of the estimated value of procurement determined by the procuring agency and in the amount and currency specified in the **BDS** or Bid Securing Declaration as specified in the BDS in the format provided in **Section VI (Standard Forms)**.
	18.2	The Bid Security or Bid Securing Declaration is required to protect the Procuring Agency against the risk of Bidder's conduct which would warrant the security's forfeiture, pursuant to **ITB 18.9.**
	18.3	The Bid Security shall be denominated in the local currency or in another freely convertible currency, and it shall be in the form specified in the **BDS** which shall be in any of the following: a).a bank guarantee, an irrevocable letter of credit issued by a Scheduled bank in the form provided in the Bidding Documents or another form acceptable to the Procuring Agency and valid for twenty-eight (28) days beyond the end of the validity of the Bid. This shall also apply if the period for Bid Validity is extended. In either case, the form must include the complete name of the Bidder; b).a cashier's or certified cheque; or c).another security if indicated in the **BDS**
	18.4	The Bid Security or Bid Securing Declaration shall be in accordance with the Form of the Bid Security or Bid Securing Declaration included in **Section VI (Standard Forms)** or another form approved by the Procuring Agency prior to the Bid submission.
	18.5	The Bid Security shall be payable promptly upon written demand by the Procuring Agency in case any of the conditions listed in **ITB 18.9** are

		invoked.
	18.6	Any Bid not accompanied by a Bid Security or Bid Securing Declaration in accordance with **ITB 18.1 or 18.3** shall be rejected by the Procuring Agency as non- responsive, pursuant to **ITB 28**.
	18.7	Unsuccessful Bidders' Bid Security will be discharged or returned as promptly as possible, however in no case later than thirty (30) days after the expiration of the period of Bid Validity prescribed by the Procuring Agency pursuant to **ITB 17**. The Procuring Agency shall make no claim to the amount of the Bid Security, and shall promptly return the Bid Security document, after whichever of the following that occurs earliest: a) the expiry of the Bid Security; b) the entry into force of a procurement contract and the provision of a performance security (or guarantee), for the performance of the contract if such a security (or guarantee), is required by the Biding documents; c) the rejection by the Procuring Agency of all Bids; d) the withdrawal of the Bid prior to the deadline for the submission of Bids, unless the Biding documents stipulate that no such withdrawal is permitted.
	18.8	The successful Bidder's Bid Security will be discharged upon the Bidder signing the contract pursuant to **ITB 41,** or furnishing the performance security (or guarantee), pursuant to **ITB 42**.
	18.9	The Bid Security may be forfeited or the Bid Securing Declaration executed: a) if a Bidder: i) withdraws its Bid during the period of Bid as specified by the Procuring Agency, and referred by the bidder on the Form of Bid except as provided for in **ITB 17.2**; or ii) Does not accept the correction of errors pursuant to ITB 30.3; or b). In the case of a successful Bidder, if the Bidder fails i). In the case of a successful Bidder, if the Bidder fails: ii). To sign the contract in accordance with **ITB 41**; or to furnish performance security (or guarantee) in accordance with **ITB 42.**
19. Alternative Bids by Bidders	19.1	Bidders shall submit offers that comply with the requirements of the Bidding Documents, including the basic Bidder's technical design as indicated in the specifications and Schedule of Requirements. Alternatives will not be considered, unless specifically allowed for in the **BDS**. If so allowed, **ITB 19.2** shall prevail.
	19.2	When alternative schedule for delivery of goods is explicitly invited, a statement of that effect will be included in the **BDS** as will the method for evaluating different schedule for delivery of goods.

	19.3	If so allowed in the **BDS**, Bidders wishing to offer technical alternatives to the requirements of the Bidding Documents must also submit a Bid that complies with the requirements of the Bidding Documents, including the basic technical design as indicated in the specifications. In addition to submitting the basic Bid, the Bidder shall provide all information necessary for a complete evaluation of the alternative by the Procuring Agency, including technical specifications, breakdown of prices, and other relevant details. Only the technical alternatives, if any, of the Most Advantageous Bidder conforming to the basic technical requirements (without altering the bid price) shall be considered by the Procuring Agency.
20.WithdrawalSubstitution, and Modification of Bids	20.1	Before bid submission deadline, any bidder may withdraw, substitute, or modify its Bid after it has been submitted by sending a written notice, duly signed by an authorized representative, and the corresponding substitution or modification must accompany the respective written notice.
	20.2	Bids requested to be withdrawn in accordance with ITB 20.1 shall be returned unopened to the Bidders.
21.Format and Signing of Bid	21.1	The Bidder shall prepare an original and the number of copies of the Bid as indicated in the **BDS**, clearly marking each "ORIGINAL" and "COPY," as appropriate. In the event of any discrepancy between them, the original shall prevail
	21.2	Provided that except in Single Stage One Envelope Procedure, the Bid shall include only the copies of technical proposal. 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 or persons 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, except for un-amended printed literature, shall be initialed by the person or persons signing the Bid
	21.3	Any interlineations, erasures, or overwriting shall be valid only if they are signed by the person or persons signing the Bidder

D.SUBMISSION OF BIDS

22. Sealing and Marking of Bids	22.1	Bid submission and opening under Rule 27 and e-procurement under Rule 8 of Public Procurement Rules, 2026. Single Stage - One Envelope is applicable.
	22.2	The inner and outer envelopes shall: a). be addressed to the Procuring Agency at the address given in the **BDS**; and
	22.3	NOT APPLICABLE: This procurement follows Single Stage - One Envelope, under which the entire technical and financial bid is submitted together through EPADS. See Rule 27, ITB and BDS. a). Bidder shall submit his TECHNICAL PROPOSAL and FINANCIAL PROPOSAL in separate inner envelopes and enclosed in a single outer envelope. b). ORIGINAL and each copy of the Bid shall be separately sealed and put in separate envelopes and marked as such.

		c). The envelopes containing the ORIGINAL and copies will be put in one sealed envelope and addressed / identified as given in Sub-Clause 21.2.
	22.4	The inner and outer envelopes shall: a). be addressed to the Procuring Agency at the address provided in the Bidding Data; b).bear the name and identification number of the contract as defined in the Bidding Data; and provide a warning not to open before the time and date for bid opening, as specified in the Bidding Data. pursuant to **ITB 23.1.** c).In addition to the identification required in Sub- Clause 21.2 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 Clause IB.24.
		NOT APPLICABLE. Single Stage - One Envelope applies. Submit signed technical documents and financial price schedules together in one bid through EPADS under Rule 27 of Public Procurement Rules, 2026; physical specimen submissions are governed by BDS.
23 Deadline for Submission of Bids	23.1	Bids shall be received by the Procuring Agency no later than the date and time specified in the **BDS.**
	23.2	The Procuring Agency may, in exceptional circumstances and at its discretion, extend the deadline for the submission of Bids by amending the Bidding Documents in accordance with **ITB 9**, in which case all rights and obligations of the Procuring Agency and Bidders previously subject to the deadline will thereafter be subject to the new deadline
24. Late Bids	24.1	The Procuring Agency shall not consider for evaluation any Bid that arrives after the deadline for submission of Bids, in accordance with **ITB 23**
	24.2	Any Bid received by the Procuring Agency after the deadline for submission of Bids shall be declared late, recorded, rejected and returned unopened to the Bidder.
25.Withdrawal of Bids	25.1	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 Procuring Agency prior to the deadline for submission of Bids.
		Revised bid may be submitted after the withdrawal of the original bid in accordance with the provisions referred in **ITB 22.**

E.OPENING AND EVALUATION OF BIDS

26. Opening of Bids	**26.1**	The Procuring Agency 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 the place, on the date and at the time, specified in the **BDS**. The Bidders' representatives present shall sign a register as proof of their attendance.
	26.2	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.

	26.3	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.
	26.4	NOT APPLICABLE. This procurement follows Single Stage - One Envelope: technical and financial portions are opened and evaluated together as a single bid in accordance with the BDS.
	26.5	Other envelopes holding the Bids shall be opened one at a time, in case of Single Stage One Envelope Procedure, the Bidders names, the Bid prices, the total amount of each Bid and of any alternative Bid (if alternatives have been requested or permitted), any discounts, the presence or absence of Bid Security, Bid Securing Declaration and such other details as the Procuring Agency may consider appropriate, will be announced by the Procurement Evaluation Committee.
	26.6	In case of Single Stage Two Envelope Procedure, the Procuring Agency 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 Procuring Agency until the specified time of their opening.
	26.7	In case of Single Stage Two Envelope Procedure, the Procuring Agency 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 Procuring Agency until the specified time of their opening.
	26.7	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) whether there is a modification or substitution; (c) the presence of a Bid Security, if required; and (d) Any other details as the Procuring Agency may consider appropriate.
	26.8	Bids not opened and not read out at the Bid opening shall not be considered further for evaluations irrespective of the circumstances. In particular, any discount offered by a Bidder which is not read out at Bid opening shall not be considered further.
	26.9	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 Procuring Agency against any claim or failure to read out the correct information contained in the Bidder's Bid
	26.10	No Bid will be rejected at the time of Bid opening except for late Bids

		which will be returned unopened to the Bidder, pursuant to **ITB 24.**
	26.11	The Procuring Agency 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, including any discounts and alternative offers and the presence or absence of a Bid Security or Bid Securing Declaration.
	26.12	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. A copy of the record shall be distributed to all the Bidders.
	26.13	A copy of the minutes of the Bid opening shall be furnished to individual Bidders upon request.
	26.14	NOT APPLICABLE. This procurement follows Single Stage - One Envelope: technical and financial portions are opened and evaluated together as a single bid in accordance with the BDS.
27.Confidentiality	**27.1**	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.
	27.2	Any effort by a Bidder to influence the Procuring Agency processing of Bids or award decisions may result in the rejection of its Bid.
	27.3	Notwithstanding **ITB 27.2** from the time of Bid opening to the time of contract award, if any Bidder wishes to contact the Procuring Agency 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.
28. Clarification of Bids	**28.1**	To assist in the examination, evaluation and comparison of Bids (and post-qualification if applicable) of the Bidders, the Procuring Agency may, ask any Bidder for a clarification of its Bid including breakdown of prices. Any clarification submitted by a Bidder that is not in response to a request by the Procuring Agency shall not be considered.
	28.2	NOT APPLICABLE. This procurement follows Single Stage - One Envelope: technical and financial portions are opened and evaluated together as a single bid in accordance with the BDS.
	28.3	The alteration or modification in THE BID which in any 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
	28.4	From the time of Bid opening to the time of Contract award if

		any Bidder wishes to contact the Procuring Agency 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.
29. Preliminary Examination of Bids	**29.1**	Prior to the detailed evaluation of Bids, the Procuring Agency will determine whether each Bid: a) meets the eligibility criteria defined in **ITB 3** and **ITB 4**; b) has been prepared as per the format and contents defined by the Procuring Agency in the Bidding Documents; c) has been properly signed; d) is accompanied by the required securities; and e) is substantially responsive to the requirements of the Bidding Documents. The Procuring Agency's determination of a Bid's responsiveness will be based on the contents of the Bid itself.
		A substantially responsive Bid is one which conforms to all the terms, conditions, and specifications of the Bidding Documents, without material deviation or reservation. A material deviation or reservation is one that: - a) affects in any substantial way the scope, quality, or performance of the Services; b) limits in any substantial way, inconsistent with the Bidding Documents, the Procuring Agency's rights or the Bidders obligations under the Contract; or c) If rectified, would affect unfairly competitive positions of other presenting substantially responsive Bids.
	29.3	The Procuring Agency will confirm that the documents and information specified under **ITB 11, 12** and **13** have been provided in the Bid. If any of these documents or information is missing, or is not provided in accordance with the Instructions to Bidders, the Bid shall be rejected.
	29.4	The Procuring Agency may waive off any minor informality, nonconformity, or irregularity in a Bid which does not constitute a material deviation, provided such waiver does not prejudice or affect the relative rankig of any Bidder. ***Explanation:*** *A minor informality, non-conformity or irregularity is one that is merely a matter of form and not of substance. It also pertains to some immaterial defect in a Bid or variation of a bid from the exact requirements of the invitation that can be corrected or waived without being prejudicial to other bidders. The defect or variation is immaterial when the effect on quantity, quality, or delivery is negligible when contrasted with the total cost or*

		scope of the supplies or services being acquired. The Procuring Agency either shall give the bidder an opportunity to cure any deficiency resulting from a minor informality or irregularity in a bid or waive the deficiency, whichever is advantageous to the Procuring Agency. Examples of minor informalities or irregularities include failure of a bidder to – a) *Submit the number of copies of signed bids required by the invitation;* b) *Furnish required information concerning the number of its employees;* c) *the firm submitting a bid has formally adopted or authorized, before the date set for opening of bids, the execution of documents by typewritten,*
	29.5	Provided that a Technical Bid is substantially responsive, the Procuring Agency may request the Bidder to submit the necessary information or documentation, within a reasonable period of time, to rectify nonmaterial nonconformities or omissions in the Technical Bid related to documentation requirements. Requesting information or documentation on such nonconformities shall not be related to any such aspect of the technical Proposal linked with the ranking of the bidders. Failure of the Bidder to comply with the request may result in the rejection of its Bid.
	29.6	Provided that a Technical Bid is substantially responsive, the Procuring Agency shall rectify quantifiable nonmaterial nonconformities or omissions related to the Financial Proposal. To this effect, the Bid Price shall be adjusted, for comparison purposes only, to reflect the price of the missing or nonconforming item or component.
	29.7	If a Bid is not substantially responsive, it will be rejected by the Procuring Agency and may not subsequently be evaluated for complete technical responsiveness.
30.Examination of Terms and Conditions; Technical Evaluation	**30.1**	The Procuring Agency shall examine the Bid to confirm that all terms and conditions specified in the **GCC** and the **SCC** have been accepted by the Bidder without any material deviation or reservation.
	30.2	The Procuring Agency shall evaluate the technical aspects of the Bid submitted in accordance with **ITB 22,** to confirm that all requirements specified in **Section V – Schedule of Requirements**, **Technical Specifications of** the Bidding Documents have been met without material deviation or reservation.
	30.3	If after the examination of the terms and conditions and the technical evaluation, the Procuring Agency determines that the Bid is not substantially responsive in accordance with **ITB 29,** it shall reject the Bid.
31. Correction of Errors	**31.1**	31.1 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 Procuring Agency 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 total 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.
	31.2	The amount stated in the Bid will, be adjusted by the Procuring Agency in accordance with the above procedure for the correction of errors and, with, 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 **18.9.**
32. **Conversion to Single Currency**	**32.1**	To facilitate evaluation and comparison, the Procuring Agency will convert all Bid prices expressed in the amounts in various currencies in which the Bid prices are payable. 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 (financial part of) bids specified in the bidding documents, as notified by the State Bank of Pakistan on that day.
	32.2	The currency selected for converting Bid prices to a common base for the purpose of evaluation, along with the source and date of the exchange rate, are specified in the **BDS**.
33. Evaluation of Bids	**33.1**	The Procuring Agency shall evaluate and compare only the Bids determined to be substantially responsive, pursuant to **ITB 29**.
	33.2	In evaluating the Technical Proposal of each Bid, the Procuring Agency shall use the criteria and methodologies listed in the **BDS** and in terms of Statement of Requirements and Technical Specifications. No other evaluation criteria or methodologies shall be permitted.
	33.3	The Procuring Agency's evaluation of a Bid will take into account: a). in the case of goods manufactured in Pakistan or goods of

		foreign origin already imported in Pakistan, Income Tax, General Sales Tax and other similar/applicable taxes, which will be payable on the goods if a contract is awarded to the Bidder; b). in the case of goods of foreign origin offered from abroad, customs duties and other similar import taxes which will be payable on the goods if the contract is awarded to the Bidder; and.
	33.4	The comparison shall be between the EXW price of the goods offered from within Pakistan, such price to include all costs, as well as duties and taxes paid or payable on components and raw material incorporated or to be incorporated in the goods, and named port of destination, border point, or named place of destination) in accordance with applicable INCOTERM in the price of the goods offered from outside Pakistan. In evaluating the Bidders, the evaluation committee will, in addition to the Bid price quoted in accordance with ITB 15.1, take account of one or more of the following factors as specified in the **BDS**, and quantified in ITB 32.5: a). Cost of inland transportation, insurance, and other costs within the Pakistan incidental to delivery of the goods to their final destination. b). delivery schedule offered in the Bid; c). deviations in payment schedule from that specified in the Special Conditions of Contract; d). the cost of components, mandatory spare parts, and service; e). the availability (in Pakistan) of spare parts and after-sales services for the equipment offered in the Bid. f). the projected operating and maintenance costs during the life of the equipment; g). the performance and productivity of the equipment offered; and/or h).other specific criteria indicated in the **TBS** and/or in the Technical Specifications.
	33.5	For factors retained in **BDS**, pursuant to ITB 33.4 one or more of the following quantification methods will be applied, as detailed in the **BDS**: *a). Inland transportation from EXW/port of entry/border point, Insurance and incidentals.* Inland transportation, insurance, and other incidental costs for delivery of the goods from EXW/port of entry/border point to Project Site named in the **BDS** will be computed for each Bid by the PA on the basis of published tariffs by the rail or road transport agencies, insurance companies, and/or other appropriate sources. To facilitate such computation, Bidder shall furnish in its Bid the estimated dimensions and shipping weight and the approximate EXW or as per applicable INCOTERM value of each package. The above cost will be

		added by the Procuring Agency to EXW or as per applicable INCOTERM price. b) *Delivery schedule.* i). The Procuring Agency requires that the goods under the Invitation for Bids shall be delivered (shipped) at the time specified in the Schedule of Requirements. The estimated time of arrival of the goods at the Project Site will be calculated for each Bid after allowing for reasonable international and inland transportation time. Treating the Bid resulting in such time of arrival as the base, a delivery "adjustment" will be calculated for other Bids by applying a percentage, specified in the **BDS**, of the EXW or as per applicable INCOTERM price for each week of delay beyond the base, and this will be added to the Bid price for evaluation. No credit shall be given to early delivery. Or ii). The goods covered under this invitation are required to be delivered (shipped) within an acceptable range of weeks specified in the Schedule of Requirement. **No credit will be given to earlier deliveries, and Bids offering delivery beyond this range will be treated as non-responsive.** Within this acceptable range, an adjustment per week, as specified in the **BDS**, will be added for evaluation to the Bid price of Bids offering deliveries later than the earliest delivery period specified in the Schedule of Requirements. **Or** iii). The goods covered under this invitation are required to be delivered (shipped) in partial shipments, as specified in the Schedule of Requirements. Bids offering deliveries earlier or later than the specified deliveries will be adjusted in the evaluation by adding to the Bid price a factor equal to a percentage, specified in the **BDS**, of EXW or as per applicable INCOTERM price per week of variation from the specified delivery schedule. Deviation in payments Scheduled i). Bidders shall state their Bid price for the payment schedule outlined in the **SCC.** Bids will be evaluated on the basis of this base price. Bidders are, however, permitted to state an alternative payment schedule and Or indicate the reduction in Bid price they wish to offer for such alternative payment schedule. The Procuring Agency may consider the alternative payment schedule offered by the selected Bidder. ii). The **SCC** stipulates the payment schedule offered by the Procuring Agency. If a Bid deviates from the schedule and if such deviation is considered acceptable to the Procuring Agency, the Bid will be evaluated by calculating interest earned for any earlier payments involved in the terms outlined in the Bid as compared with those stipulated in this invitation, at the rate per annum specified in the **BDS.**

		d). Cost of Spare parts **i).** The list of items and quantities of major assemblies, components, and selected spare parts, likely to be required during the initial period of operation specified in the **BDS**, is annexed to the Technical Specifications. The total cost of these items, at the unit prices quoted in each Bid, will be added to the Bid price. **ii).** The Procuring Agency will draw up a list of high-usage and high-value items of components and spare parts, along with estimated quantities of usage in the initial period of operation specified in the **BDS.** The total cost of these items and quantities will be computed from spare parts unit prices submitted by the Bidder and added to the Bid price. **Or** **iii).** The Procuring Agency will estimate the cost of spare parts usage in the initial period of operation specified in the **BDS**, based on information furnished by each Bidder, as well as on past experience of the Procuring Agency or other Procuring Agency's in similar situations. Such costs shall be added to the Bid price for evaluation e). Spare parts and after sales services facilitations in Pakistan The cost to the Procuring Agency of establishing the minimum service facilities and parts inventories, as outlined in the **BDS** or elsewhere in the Bidding Documents, if quoted separately, shall be added to the Bid price. *f). Operating and maintenance costs* Since the operating and maintenance costs of the goods under procurement form a major part of the life cycle cost of the equipment, these costs will be evaluated in accordance with the criteria specified in the **BDS** or in the Technical Specifications. *g). Performance and productivity of the equipment.* i). Bidders shall state the guaranteed performance or efficiency in response to the Technical Specification. For each drop in the performance or efficiency below the norm of 100, an adjustment for an amount specified in the **BDS** will be added to the Bid Price, representing the capitalized cost of additional operating costs over the life of the plant, using the methodology specified in the **BDS** or in the Technical Specifications. Or ii). Goods offered shall have a minimum productivity specified under the relevant provision in the Technical Specifications to be considered responsive. Evaluation shall be based on the cost per unit of the actual productivity of goods offered in the Bid, and adjustment will be added to the Bid price using the methodology specified in the **BDS** or in the Technical Specifications. *h). Specific additional criteria* Other specific additional criteria to be considered in the evaluation and the evaluation method shall be detailed in the **BDS** and/or the Technical Specifications.
	33.6	If these Bidding Documents allow Bidders to quote separate prices

		for different Lots, and the award to a single Bidder of multiple Lots, the methodology of evaluation to determine the lowest evaluated Lot combinations, including any discounts offered in the Form of Bid, is specified in the **BDS.**
34. **Domestic Preference**	**34.1**	If the **BDS** so specifies, the Procuring Agency will grant a margin of preference to certain goods in line with the rules, regulations, regulatory guides or instructions issued by the Authority from time to time.
35. **Determination of Most Advantageous Bid**	**35.1**	In case where the Procuring Agency adopts the Cost Based Evaluation Technique and, the Bid with the lowest evaluated price from amongst those which are eligible, compliant and substantially responsive shall be the Most Advantageous Bid.
	35.2	The Procuring Agency may adopt the Quality & Cost Based Selection Technique due to the following two reasons: i). Where the Procuring Agency knows about the main features, usage and output of the products; however not clear about the complete features, technical specifications and functionalities of the goods to be procured and requires the bidders to submit their proposals defining those features, specifications and functionalities; or ii). Where the Procuring Agency, in addition to the mandatory requirements and mandatory technical specifications, requires parameters **specified in Evaluation Criteria** to be evaluated while determining the quality of the goods. In such cases, the Procuring Agency may allocate certain weightage to these factors as a part of Evaluation Criteria, and may determine the ranking of the bidders on the basis of combined evaluation in accordance with provisions of Rule 2(1)(h) of PPR-2026.
36. **Post-qualification of Bidder and/or Abnormally Low Financial Proposal**	**36.1**	After determining the Most Advantageous Bid, if neither the pre-qualification was undertaken separately nor any qualification parameters were undertaken as part of determining the Most Advantageous Bid, the Procuring Agency shall carry out the post-qualification of the Bidder using only the requirements specified in the **BDS**. In case of International Tendering, the parameters for incorporation or licensing within Pakistan may be fulfilled as part of post qualification.
	36.2	Where the Bid price is considered to be abnormally low, the Procuring Agency shall perform price analysis either during determination of Most Advantageous Bid or as a part of the post-qualification process. The following process shall apply: The Procuring Agency may reject a Bid if the Procuring Agency has determined that the price in combination with other constituent elements of the Bid is abnormally low in relation to the subject matter of the procurement (i.e. scope of the procurement or ancillary services) and raises concerns as to the capability and capacity of the respective Bidder to perform that contract a). Before rejecting an abnormally low Bid the Procuring Agency shall

		request the Bidder an explanation of the Bid or of those parts which it considers contribute to the Bid being abnormally low; take account of the evidence provided in response to a request in writing; and subsequently verify the Bid or parts of the Bid being abnormally low; b). The decision of the Procuring Agency to reject a Bid and reasons for the decision shall be recorded in the procurement proceedings and promptly communicated to the Bidder concerned; c).The Procuring Agency shall not incur any liability solely by rejecting abnormally Bid; and b). An abnormally low Bid means, in the light of the Procuring Agency's estimate and of all the Bids submitted, the Bid appears to be abnormally low by not providing a margin for normal levels of profit. Guidance for Procuring Agency: In order to identify the Abnormally Low Bid (ALB) following approaches can be considered to minimize the scope of subjectivity: i). Comparing the bid price with the cost estimate; ii). Comparing the bid price with the bids offered by other bidders submitting substantially responsive bids; and iii). Comparing the bid price with prices paid in similar contracts in the recent past either government- or development partner-funded.
	36.3	The Procuring Agency will determine to its satisfaction whether the Bidder that is selected as having submitted the most advantageous Bid is qualified to perform the contract satisfactorily, in accordance with the criteria listed in ITB 13.3.
	36.4	The determination will take into account the Bidder's financial, technical, and production capabilities. It will be based upon an examination of the documentary evidence of the Bidder's qualifications submitted by the Bidder, pursuant to ITB 13.3, as well as such other information as the Procuring Agency deems necessary and appropriate. Factors not included in these Bidding Documents shall not be used in the evaluation of the Bidders' qualifications.
	36.5	Procuring Agency may seek "Certificate for Independent Price Determination" from the Bidder and the results of reference checks may be used in determining award of contract. Explanation: The Certificate shall be furnished by the bidder. The bidder shall certify that the price is determined keeping in view of all the essential aspects such as raw material, its processing, value addition, optimization of resources due to economy of scale, transportation, insurance and margin of profit etc.
	36.6	An affirmative determination will be a prerequisite for award of the contract to the Bidder. A negative determination will result in rejection of the Bidder's Bid, in which event the Procuring Agency will proceed to the next ranked bidder to make a similar determination of that Bidder's capabilities to perform satisfactorily

F. AWARD OF CONTRACT

37.Criteria of Award	**37.1**	Subject to ITB 36 and 38, the Procuring Agency will award the Contract to the Bidder whose Bid has been determined to be substantially responsive to the Bidding Documents and who has been declared as Most Advantageous Bidder, provided that such Bidder has been determined to be: a) eligible in accordance with the provisions of ITB 3; b).is determined to be qualified to perform the Contract satisfactorily; and c). Successful negotiations have been concluded, if any
38. Negotiations	**38.1**	Negotiation, if any, shall be confined to methodology, work plan, staffing and special contractual terms without changing the bid scope/cost, except voluntary price reduction, in accordance with Rule 52A of the Public Procurement Rules, 2026.
	38.2	If lawful negotiations do not produce an agreement, further action shall be taken strictly according to the 2026 Rules; bid rankings, price reasonability and procurement record shall not be altered by post-bid unannounced criteria.
39.Procuring Agency's Right to to reject All Bids	**39.1**	Notwithstanding **ITB 37**, the Procuring Agency reserves the right to reject all the bids, and to annul the Bidding process at any time prior to award of contract, without thereby incurring any liability to the affected Bidder or Bidders. However, the Authority (i.e. PPRA) may call from the Procuring Agency the justification of those grounds.
	39.2	Notice of the rejection of all Bids shall be given promptly to all Bidders that have submitted Bids.
	39.3	The Procuring Agency shall upon request communicate to any Bidder the grounds for its rejection of its Bids, but is not required to justify those grounds.
40.Procuring Agency's Right to Vary Quantities at the Time of Award	**40.1**	The Procuring Agency reserves the right at the time of contract award to increase or decrease the quantity of goods or related services originally specified in these Bidding Documents (schedule of requirements) provided this does not exceed by the percentage indicated in the BDS, without any change in unit price or other terms and conditions of the Bid and Bidding Documents
41.Notification of Award	**41.1**	FBR shall publish the applicable evaluation report and observe the grievance period through EPADS before issuing the Letter of Award, in accordance with Public Procurement Rules, 2026.
	41.2	Where no complaints have been lodged, the Bidder whose Bid has been accepted will be notified of the award by the Procuring Agency prior to expiration of the Bid Validity period in writing or electronic forms that provide record of the content of communication. The Letter of Acceptance will state the sum that the Procuring Agency will pay the successful Bidder in consideration for the execution of the scope of works as prescribed by the Contract (hereinafter and in the Contract called the "Contract Price).
	41.3	The Letter of Award shall be subject to the conditions in the tender, the statutory UIM licensing process and the contract. No obligation to pay

		by FBR is created by the letter or by the contract under the manufacturer-funded model.
	41.4	Upon the successful Bidder's furnishing of the performance security (or guarantee) pursuant to ITB 43, the Procuring Agency will promptly notify each unsuccessful Bidder, the name of the successful Bidder and the Contract amount and will discharge the Bid Security or Bid Securing Declaration of the Bidders pursuant to ITB 18.7.
42. Signing of Contract	**42.1**	Promptly after notification of award, Procuring Agency shall send the successful Bidder the draft agreement, incorporating all terms and conditions as agreed by the parties to the contract.
	42.2	Immediately after the Redressal of grievance by the GRC, and **after fulfillment of all conditions precedent** of the Contract Form, the successful Bidder and the Procuring Agency shall sign the contract.
	42.3	Where no formal signing o f a contract is required, purchase order issued to the bidder shall be construed to be the contract.
43. Performance Security (or Guarantee)	**43.1**	A performance guarantee shall be required only if expressly specified in the BDS/contract in accordance with Rule 51, Public Procurement Rules, 2026. The proposed arrangement is a waiver of financial performance guarantee and requirement of an SOE Performance Securing Declaration, subject to FBR approval and applicable statutory licensing requirements.
	43.2	If the Performance Security (or Guarantee) is provided by the successful Bidder and it shall be in the form specified in the **BDS** which shall be in any of the following: (a) certified cheque, cashier's or manager's cheque, or bank draft; (b) irrevocable letter of credit issued by a Scheduled bank or in the case of an irrevocable letter of credit issued by a foreign bank, the letter shall be confirmed or authenticated by a Scheduled bank; (c) bank guarantee confirmed by a reputable local bank or, in the case of a successful foreign Bidder, bonded by a foreign bank; or (d) surety bond callable upon demand issued by any reputable surety or insurance company. Any Performance Security (or guarantee) submitted shall be enforceable in Pakistan.
	43.3	Failure of the successful Bidder to comply with the requirement of **ITB 43.1** shall constitute sufficient grounds for the annulment of the award and forfeiture of the Bid Security, in which event the Procuring Agency may make the award to the next ranked Bidder or call for new Bids.
44.Advance Payment	**44.1**	The advance payment will not be provided in normal circumstances. However, in case where international incoterms are involved, the same will be dealt with standard international practices and in the manner as prescribed in ITB 44.2.
	44.2	The Procuring Agency will provide an Advance Payment as stipulated in the Conditions of Contract, subject to a maximum amount, as stated in the **BDS**. The Advance Payment request shall be accompanied

		by an Advance Payment Security (Guarantee) in the form provided in Section IX. For the purpose of receiving the Advance Payment, the Bidder shall make and estimate of, and include in its Bid, the expenses that will be incurred in order to commence Delivery of Goods. These expenses will relate to the purchase of equipment, machinery, materials, and on the engagement of labor during the first month beginning with the date of the Procuring Agency's "Notice to Commence" as specified in the **SCC**.
45. Arbitrator	**45.1**	The Arbitrator shall be appointed by mutual consent of the both parties as per the provisions specified in the SCC
46. Corrupt & Fraudulent Practices	**46.1**	Procuring Agencies (including beneficiaries of Government funded projects and procurement) as well as Bidders/Suppliers/Contractors under Government financed contracts, observe the highest standard of ethics during the procurement and execution of such contracts, and will avoid to engage in any corrupt and fraudulent practices.
F. GRIEVANCE REDRESSAL & COMPLAINT REVIEW MECHANISM		
47. Constitution of Grievance Redressal	**47.1**	FBR shall maintain a Grievance Redressal Committee as required under Rule 65 of Public Procurement Rules, 2026. Grievances and appeals shall follow the statutory timings and EPADS mechanism.
48. GRC Procedure	**48.1**	Bidders shall follow the complaint and appeal mechanisms, admissibility and statutory time limits provided under Rule 65 and other relevant provisions of the Public Procurement Rules, 2026. The applicable provisions of the rules override inconsistent legacy template instructions.
	48.2	Bidders shall follow the complaint and appeal mechanisms, admissibility and statutory time limits provided under Rule 65 and other relevant provisions of the Public Procurement Rules, 2026. The applicable provisions of the rules override inconsistent legacy template instructions.
	48.3	Bidders shall follow the complaint and appeal mechanisms, admissibility and statutory time limits provided under Rule 65 and other relevant provisions of the Public Procurement Rules, 2026. The applicable provisions of the rules override inconsistent legacy template instructions.
	48.4	Bidders shall follow the complaint and appeal mechanisms, admissibility and statutory time limits provided under Rule 65 and other relevant provisions of the Public Procurement Rules, 2026. The applicable provisions of the rules override inconsistent legacy template instructions.
	48.5	Bidders shall follow the complaint and appeal mechanisms, admissibility and statutory time limits provided under Rule 65 and other relevant provisions of the Public Procurement Rules, 2026. The applicable provisions of the rules override inconsistent legacy template instructions.
	48.6	Bidders shall follow the complaint and appeal mechanisms, admissibility and statutory time limits provided under Rule 65 and other relevant provisions of the Public Procurement Rules, 2026. The

		applicable provisions of the rules override inconsistent legacy template instructions.
	48.7	Bidders shall follow the complaint and appeal mechanisms, admissibility and statutory time limits provided under Rule 65 and other relevant provisions of the Public Procurement Rules, 2026. The applicable provisions of the rules override inconsistent legacy template instructions.
	48.8	Bidders shall follow the complaint and appeal mechanisms, admissibility and statutory time limits provided under Rule 65 and other relevant provisions of the Public Procurement Rules, 2026. The applicable provisions of the rules override inconsistent legacy template instructions.
	48.9	Bidders shall follow the complaint and appeal mechanisms, admissibility and statutory time limits provided under Rule 65 and other relevant provisions of the Public Procurement Rules, 2026. The applicable provisions of the rules override inconsistent legacy template instructions.
	48.10	Bidders shall follow the complaint and appeal mechanisms, admissibility and statutory time limits provided under Rule 65 and other relevant provisions of the Public Procurement Rules, 2026. The applicable provisions of the rules override inconsistent legacy template instructions.
G. MECHANISM OF BLACKLISTING		
49. **Mechanism of Blacklisting**	**49.1**	Blacklisting / debarment, if applicable, shall be governed by Rule 25 and other relevant provisions of Public Procurement Rules, 2026. Nothing in this document permits extra-statutory debarment or automatic blacklisting without applicable procedure.
	49.2	The show cause notice shall contain: (a) precise allegation, against the bidder or contractor; (b) the maximum period for which the Procuring Agency proposes to debar the bidder or contractor from participating in any public procurement of the Procuring Agency; and (c) the statement, if needed, about the intention of the Procuring Agency to make a request to the Authority for debarring the bidder or contractor from participating in public procurements of all the procuring agencies.
	49.3	The procuring agency shall give minimum of seven days to the bidder or contractor for submission of written reply of the show cause notice
	49.4	In case, the bidder or contractor fails to submit written reply within the requisite time, the Procuring Agency may issue notice for personal hearing to the bidder or contractor/ authorize representative of the bidder or contractor and the procuring agency shall decide the matter on the basis of available record and personal hearing, if availed.
	49.5	In case the bidder or contractor submits written reply of the show cause notice, the Procuring Agency may decide to file the matter or direct issuance of a notice to the bidder or contractor for personal hearing.
	49.6	The Procuring Agency shall give minimum of seven days to the bidder or contractor for appearance before the specified officer of the

		Procuring Agency for personal hearing. The specified officer shall decide the matter on the basis of the available record and personal hearing of the bidder or contractor, if availed
	49.7	The procuring Agency shall decide the matter within fifteen days from the date of personal hearing unless the personal hearing is adjourned to a next date and in such an eventuality, the period of personal hearing shall be reckoned from the last date of personal hearing.
	49.8	The Procuring Agency shall communicate to the bidder or contractor the order of debarring the bidder or contractor from participating in any public procurement with a statement that the bidder or contractor may, within thirty days, prefer a representation against the order before the Authority.
	49.9	Such blacklisting or barring action shall be communicated by the procuring agency to the Authority and respective bidder or bidders in the form of decision containing the grounds for such action. The same shall be publicized by the Authority after examining the record whether the procedure defined in blacklisting and debarment mechanism has been adhered to by the Procuring agency.
	49.10	The bidder may file the review petition before the Review Petition Committee Authority within thirty days of communication of such blacklisting or barring action after depositing the prescribed fee and in accordance with "Procedure of filing and disposal of review petition under Rule-19(3) Regulations, 2021". The Committee shall evaluate the case and decide within ninety days of filing of review petition
	49.11	The committee shall serve a notice in writing upon all respondent of the review petition. The notices shall be accompanied by the copies of review petition and all attached documents of the review petition including the decision of the procuring agency. The parties may file written statements along with essential documents in support of their contentions. The Committee may pass such order on the representation may deem fit.
	49.12	The Authority on the basis of decision made by the committee either may debar a bidder or contractor from participating in any public procurement process of all or some of the procuring agencies for such period as the deemed appropriate or acquit the bidder from the allegations. The decision of the Authority shall be final.

SECTION III: BID DATA SHEET

Bid Data Sheet (BDS)

The following specific data for the goods to be procured shall complement, supplement, or amend the provisions in the Instructions to Bidders (ITBs). Whenever there is a conflict, the provisions herein shall prevail over those in ITBs.

BDS Clause	ITB Number	**Amendments of, and** Supplements **to, Clauses in the Instruction to Bidders.**
		A. Introduction
1.	**1.1**	Name of Procuring Agency: Federal Board of Revenue (FBR). Title: Provision of End-to-End Unique Identification Marking (UIM) / Tax Stamp Services for Household Electrical Goods, Storage Batteries and Lubricants. Method: Rule 32(1)(f), limited solicitation to eligible SOEs through EPADS. Procedure: Single Stage - One Envelope. One integrated package for household electrical goods, storage batteries and lubricants.
2	**2.1 & 2.2**	Financial/operating period: three (03) years, subject to licensing and approval. Source/payment: accepted per-UIM rates payable directly by manufacturers under applicable Sales Tax Rules, 2006; no FBR funding or direct payment is contemplated.
3.	**3.1**	No SOE joint venture, consortium or private-sector partner permitted. Specialized-component subcontracting permitted solely within Rule 32(1)(f): not more than 40% of total work, fully disclosed and approved.
4.	**4.1**	Ineligible country(s) is or are **[*Israel, India*]**
	4.6	Demonstration of authorization by manufacturer: **Not Applicable**
		B. Bidding Documents
7.	**7.2**	Bid shall be submitted through EPADS in ONE combined electronic bid containing the technical and financial proposal and the Bid Securing Declaration. Any physical security specimens to be delivered separately as specified in this BDS.
8.	**8.1**	The address for clarification of Bidding Documents is **Farrukh Amir Sial** **Secretary (Administration)** **Room 506, 5th Floor, Federal Board of Revenue (HQ), Islamabad** **Email: secretary.admin@fbr.gov.pk, Phone No: 051-9203679**

	8.5	• Pre-bid meeting, to clarify SOE's queries, will take place on 11:30 AM on 17th November, 2026 in Room 358, 3rd Floor, FBR House, Constitution Avenue, G-5, Islamabad. The SOE's who wish to join the meeting virtually can join by using the following link*:* https://zoom.us/j/91841215394?pwd=bWxxhtI1zZqibHmolF5BnBrwmHF9iL.1 Meeting ID: 918 4121 5394 Passcode: 540540.

C. Preparation of Bids

9.	**10.1**	The Language of all correspondences and documents related to the Bid is: **[*English]***
10.	**11.1(i)**	Detail of sample(s) to be submitted with the Bid are: **Applicable**
Spe	**11.2 (d)**	Characteristics **[** ***N/A]***
12.	**11.1 (viii)**	In addition to the documents stated in **ITB 11,** the following documents must be included with the Bid. (Note: The documents/qualification mentioned below is read with eligibility/qualifications mentioned at BDS # 41). 1. Documentary evidence of legal status as a State-Owned Enterprise as defined in the State-Owned Enterprises (Governance and Operations) Act, 2023 (founding law / notification). 2. Documentary evidence of legal mandate, institutional authority and competent-authority approval to provide the services and enter into contract with FBR. 3. Undertaking to execute the assignment through own resources, with disclosure of any specialized-component subcontracting not exceeding 40% of the assigned work (Form 6A). 4. Evidence of at least one (01) completed project in secure printing, serialisation, tax stamps, track-and-trace or digital identification during the last five (05) years, or an equivalent statutory mandate (work orders / completion certificates). 5. Evidence of secure printing capability in Pakistan for UIM with the features in Section V-D, own or through a disclosed sub-contractor (facility details and specimens). 6. Evidence of capacity to supply at least the tentative annual volumes of all three sectors stated in Section V-B (capacity statement). 7. Technical proposal for automatic application and automatic activation, and for the ordering, activation and deactivation modules, as per Sections V-E to V-H. 8. Technical proposal for web dashboards, mobile applications and authentication toolkits as per Sections V-I to V-K, and for hosting in Pakistan, data ownership by FBR, security and integration as per Section V-L. 9. Implementation and deployment plan meeting the schedule and service levels in Section V-M, and the Section V Technical Compliance Matrix (Form 6B). 10. Valid NTN and STRN certificates and Active Taxpayers List status.
13.	**12.3 (c)**	Additional mandatory documents: single combined technical-financial proposal; legal
14.	**12.4**	Spare parts required for Years of operation. ***[N/A]***
15.	**13.3 (b)**	The qualification criteria required from Bidders in **ITB 13.3(b)** is modified as follows: ***[N/A]***
	15.6(a)(iii),(iv)(optiona	For goods manufactured from within Pakistan the price quoted shall be DDP (Delivered Duty Paid inclusive of all the taxes, duties, transportation etc). **Required qualifications as specified in Section V - Mandatory Evaluation Criteria:**

17.	**15.7 (a) (i)&15. 6 (b)(i)**	DDP based uniform price to be quoted for nationwide delivery along with the incidental and allied service as per the Scope/TORs portion.
		The payments will be made on successful completion and acceptance or any other procedure prescribed by the FBR of the pertinent service delivery and batch/schedule of individual order (s). **All-inclusive per-UIM rates to cover complete turnkey managed service, applicators, systems, kits, software and maintenance. Quote three rates for Product UIM household electrical goods, Product UIM storage batteries and Box UIM common to all three sectors, with tax separately displayed.** **Accepted unit rates are payable directly by manufacturers; FBR shall pay no equipment/platform/operational charge. Deviations, optional add-ons or later separate charges not allowed.**
18.		a) For goods/non-consulting services and related services originating in Pakistan the currency of the Bid shall be *Pakistani Rupees*;
19.	**16.2**	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.
20.	**17.1**	The Bid Validity period shall be ***120*** days. **Bid validity: one hundred and twenty (120) days from the EPADS bid submission deadline.**
21.	**18.1**	The amount of Bid Security: **N/A**
22.		The Bid Security shall be in the form: **N/A Bid security: not required. Bid Securing Declaration: required under Rule 36 of Public Procurement Rules, 2026.** **Not applicable: Bid Securing Declaration shall be submitted in the prescribed form.**
23.		Other forms of security are : **N/A**
24.		Alternative Bids to the requirements of the Bidding Documents **[will not be permitted]**
235	**21.1**	The number of copies of the Bid to be completed and returned shall be **[Only One Original]**.
26.	**21.2**	Written confirmation of authorization for contract bidding/contract signature are: **[Owner/ authorized representative]**

D. Submission of Bids

27.	**22.2 (a)**	Submit ONE combined Technical and Financial Bid through EPADS to FBR, Islamabad. Secure samples (if required) may be physically lodged at FBR HQ with receipt, but do not replace electronic bid submission.

28.		Provision of End-to-End Unique Identification Marking (UIM) / Tax Stamp Services for Household Electrical Goods, Storage Batteries and Lubricants. ITB No. 5(__)/TDU/IR/2026. Single Stage - One Envelope; Rule 32(1)(f), Public Procurement Rules, 2026.
29.	**23.1**	Closing date 23rd November, 2026, at 02:00 PM, through EPADS (must be a future, approved date).

E. Opening and Evaluation of Bids

30.	**26.1**	Public/electronic opening of SINGLE combined Technical and Financial Bid on 23rd November, 2026 at 02:30 PM, FBR House, Islamabad, through EPADS.
31.	**32.1**	The source of exchange rate shall be the Selling Rate of Weighted Average Customer Exchange Rates issued by Domestic Markets & Monetary Management Department of State Bank of Pakistan. The date for the exchange rate shall be the Date of Bid Submission specified in the BDS, if and as extended.
32.	**35**	Evaluation: pass/fail mandatory technical compliance in Section V-P.1 followed by comparison of all-inclusive evaluated prices as per Section V-P.3
33.	**33.4**	Other specific criteria are: **N/A**
34.	**33.5 (a)**	DDP based. Project site is FBR House, Islamabad or any other designated location.
35.	**33.5 (b)**	**Delivery and Implementation Timelines and Schedule.** As per the Schedule of Requirement, Scope & TORs and Technical Specifications and Requirements. Percentage of delivery adjustment is not applicable.
36.	**33.5 (b) (ii)**	Deviation in payment schedule "is not" applicable]. Annual interest rate **[N/A]**
37.	**33.5 (d)**	Cost of spare parts.**[N/A]**
38.	**33.5 (d)(i)**	Spare parts and after sales service facilities in Pakistan or Required Office (s) : **All major cities of Pakistan.**
39.	**33.5 (f)**	Operating and maintenance costs: **included in the quoted cost**
40.	**33.5 (g)**	Performance and productivity of equipment: **{N/A}**

<table>
<tr><td>41.</td><td>33.5 (h)</td><td>Technical evaluation: Section V mandatory compliance matrix, applicable proof of concept, sample verification and all specified performance benchmarks; comparison limited to announced criteria. Section V includes complete scope and evaluation parameters.
<table>
<tr><th>S. No.</th><th>Criterion</th><th>Evidence</th></tr>
<tr><td>1</td><td>State-Owned Enterprise as defined in the State-Owned Enterprises (Governance and Operations) Act, 2023</td><td>Founding law / notification</td></tr>
<tr><td>2</td><td>Legal mandate and authority to provide the services and contract with FBR</td><td>Mandate; competent-authority approval</td></tr>
<tr><td>3</td><td>Undertaking on own resources; sub-contracting within 40% with disclosure</td><td>Form 6</td></tr>
<tr><td>4</td><td>Secure printing capability in Pakistan for UIM with the features in V-D, own or through a disclosed sub-contractor</td><td>Facility details; specimens</td></tr>
<tr><td>5</td><td>Capacity to supply at least the tentative annual volume of all three sectors</td><td>Capacity statement</td></tr>
<tr><td>6</td><td>Automatic application and automatic activation solution as per V-F and V-G</td><td>Technical proposal; brochures</td></tr>
<tr><td>7</td><td>Ordering, activation and deactivation modules as per V-E, V-G and V-H</td><td>Technical proposal; demonstration</td></tr>
<tr><td>8</td><td>Web dashboards, mobile apps and toolkits as per V-I, V-J and V-K</td><td>Technical proposal; demonstration</td></tr>
<tr><td>9</td><td>Hosting in Pakistan, data ownership by FBR, security and integration as per V-L</td><td>Technical proposal; undertaking</td></tr>
<tr><td>10</td><td>Deployment plan meeting the schedule in V-M</td><td>Implementation plan</td></tr>
<tr><td>11</td><td>At least one completed project in secure printing, serialisation, tax stamps, track-and-trace or digital identification in the last five (05) years, or an equivalent statutory mandate</td><td>Work orders / completion certificates</td></tr>
<tr><td>12</td><td>Valid NTN and STRN, and on the Active Taxpayers List</td><td>Certificates</td></tr>
<tr><td>13</td><td>Bid Securing Declaration</td><td>Form 7</td></tr>
</table></td></tr>
<tr><td>42.</td><td>33.6</td><td>N/A</td></tr>
<tr><td>43.</td><td>34.1</td><td>a) Domestic preference not to apply. N/A</td></tr>
<tr><td colspan="3">F. Award of Contract</td></tr>
</table>

44.	**40.1**	Indicative annual volumes: 4 million household electrical units + 18.5 million storage batteries + 65–75 million lubricant packs (70 million for comparative price evaluation). Household units and batteries require one Product UIM and one Box UIM; lubricant packs require one Product UIM and, if cartoned, a linked Box/Carton UIM. Volumes are for comparison only; FBR does not guarantee any manufacturer, facility, production line, quantity or consumption.
45.	**43.1 & 43.2**	N/A
47.	**44.1**	The Advance Payment if essential shall be governed by FBR procedure.
48.	**44.2**	Maximum amount of Advance payment shall be **[*N/A*].**
49.	**45.1**	Arbitrator shall be appointed by mutual consent of the both parties.

G. Review of Procurement Decisions

50.	**49.1**	GRC: Chairman, Grievance Redressal Committee, Chief Commissioner, Regional Tax Office, Islamabad; review and appeal under Rule 65 of PP Rules 2026 and EPADS.
		The Address of PPRA to submit a **copy** of grievance: Grievance Redressal Appellate Committee, Public Procurement Regulatory Authority 1st Floor, G-5/2, Islamabad, Pakistan.

Section IV. Eligible Countries

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

Following countries are ineligible to participate in the procurement process:

1. India
2. Israel

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

SECTION V:

SCHEDULE OF REQUIREMENTS, TORs, TECHNICAL SPECIFICATIONS, FUNCTIONAL REQUIREMENTS, DELIVERY SCHEDULE, IMPLEMENTATION TIMELINES AND OTHER TERMS AND CONDITIONS

A. Background and Legal Framework

1. FBR intends to implement the electronic monitoring, tracking and tracing through tax stamps to household electrical goods, storage batteries and lubricants under the applicable Sales Tax Rules, 2006. Every unit of the specified goods manufactured in Pakistan shall carry a unique, secure, FBR-designed UIM that can be verified by anyone at any time.
2. The required services are an end-to-end, turnkey managed service. The successful bidder (the "Service Provider") shall supply, install, operate and maintain every component of the solution for three (03) years, and shall recover its entire cost through the per-UIM rate paid by manufacturers.

B. Goods Covered and Tentative Volumes

Sector	Goods	UIM per sale unit	Tentative annual volume
Household electrical goods	Air conditioners, refrigerators, deep freezers, washing machines (including automatic), televisions, in finished form	Two: one Product UIM on the appliance and one Box UIM on its carton. For split air conditioners, the Product UIM is applied on the outdoor unit.	About 4 million units a year, from about 30 manufacturers operating about 50 production lines

Sector	Goods	UIM per sale unit	Tentative annual volume
Storage batteries	Lead-acid and lithium-ion storage batteries taxed under the Third Schedule to the Sales Tax Act, 1990, in finished form, whether supplied for retail sale or to automotive manufacturers or assemblers	Two: one Product UIM on the battery and one Box UIM on its packaging	About 18.5 million batteries a year (FY2025-26), from six manufacturers at seven sites with about 18 assembly lines
Lubricants	Lubricating oils and vehicular fluids in retail packs, including packs exceeding 10 litres, in finished form	One Product UIM on each container, as a tamper-evident seal over the closure (cap, lid or drum bung) that breaks on first opening; and, where packs are cartoned, a carton UIM linked to every pack inside (see Section V-F, paragraph 6)	About 65 to 75 million retail packs a year (about 200 million litres), from 10 to 13 significant manufacturers operating about 35 to 45 production lines

In the lubricants sector, an estimated 10 to 13 significant local manufacturers together account for nearly all of the approximately 200 million litres of lubricating oil produced each year in retail packs and in packs exceeding 10 litres. The solution shall be sized for an estimated 65 to 75 million retail packs a year across approximately 35 to 45 filling and packing lines, with capacity for growth in annual volume and onboarding of additional manufacturers.

In all three sectors, the lines make a wide range of products, often as mixed products on the same line: air conditioners, refrigerators, deep freezers, washing machines and televisions of different models and sizes, batteries for cars, motorcycles, trucks and tractors, UPS and solar use, and industrial use, and lubricants in bottles, cans, pails and drums of different sizes. The solution shall therefore identify and count each unit by category, model, type and capacity, and shall separately identify goods supplied to other manufacturers, such as batteries supplied to vehicle manufacturers and assemblers.

The number of manufacturers, production lines and volumes stated above are indicative, based on information available with FBR, and are given only for planning, preparation of proposals and evaluation. They shall not limit the obligations of the Service Provider in any manner. In particular:

(a) the Service Provider shall provide the services to every manufacturer of the specified goods, whether registered at the date of the contract or later, at all their facilities, production lines and models, as notified by FBR from time to time through Deployment Orders under GCC 4A;

(b) any increase in the number of manufacturers, facilities, lines, models or volumes during the contract period shall be covered at the accepted rates, without any additional charge to FBR or manufacturers, and within the timelines in Section V-M;

(c) any decrease shall not entitle the Service Provider to any compensation, revision of rates or other claim; and

(d) FBR does not guarantee any minimum quantity of UIM, number of manufacturers or

volume of production.

C. Scope of the Turnkey Solution

The Service Provider shall provide, at its own cost and risk, the following components, all covered by the per-UIM rate:

(a) **Secure UIM:** generation of unique codes, secure printing in Pakistan, encoding, storage, transport and controlled issue of Product UIM and Box UIM to the FBR-approved design;

(b) **UIM ordering module** (Section V-E);

(c) **Automatic applicators** for Product UIM and Box UIM on production and packing lines, and manual or semi-automatic application kits where permitted (Section V-F);

(d) **Automatic activation** and the **activation module** (Section V-G);

(e) **Deactivation module** (Section V-H);

(f) **Web dashboards** for FBR and for manufacturers (Section V-I);

(g) **Mobile applications** for verification by the public, retailers and FBR officers (Section V-J);

(h) **Authentication toolkits** for FBR field officers (Section V-K);

(i) central platform, hosting in Pakistan, data security and integration with FBR systems (Section V-L);

(j) installation, line integration, testing and commissioning against the benchmarks in Section V-N;

(k) training of manufacturers' staff and FBR officers; and

(l) operation, preventive and corrective maintenance, spares, upgrades and helpdesk for the contract period.

The high-level block diagram of the solution is shown in Figure 1.

Figure 1: High-level block diagram of the end-to-end UIM solution

D. UIM Specifications

1. The design of each UIM category (artwork, colours, size, placement and code structure) shall be approved by FBR. The design and artwork shall be the property of FBR.

Parameter	Product UIM	Box UIM
Identifier	Unique, non-sequential serial with encrypted QR / Data Matrix code; FBR logo; category and model identifiable from the code	Unique, non-sequential serial with encrypted QR / Data Matrix code; FBR logo
Overt features	Guilloche background, microtext, and hologram or colour-shifting ink	Guilloche background and microtext

Parameter	Product UIM	Box UIM
Covert features	UV-fluorescent ink and at least one machine-readable covert feature, registered with FBR	UV-fluorescent ink
Tamper evidence	Destructible / void substrate; cannot be removed intact; on lubricant containers, breaks on first opening of the cap	Destructible substrate
Durability	Legible and adhered for the product's service life; resistant to heat, humidity, UV, outdoor exposure, oil and grease (AC outdoor units, batteries, lubricant containers)	Through storage, transport and handling
Surfaces	Metal, painted metal, plastic, glass, battery casing; for lubricants, the closure and neck or shoulder of bottles and cans, the lid and body of pails, and drum bung capseals	Corrugated board, film

2. All UIM shall be printed in Pakistan at a secure facility with access control, CCTV and audited stock records. FBR may inspect the facility at any time. Import of printed UIM is not permitted.
3. Each UIM shall be printed for a specific manufacturer and model / SKU against an approved order, so that the app shows the manufacturer and model of each UIM.
4. Before first supply, the Service Provider shall submit specimens of each category for FBR approval, including testing of security features by a laboratory designated by FBR. FBR may direct a change of covert features from time to time.

E. UIM Ordering Module

1. Web and mobile module for manufacturers to register models / SKUs (with FBR approval of new models), and to place UIM orders by model, category and quantity.
2. Orders shall be checked against the registered models and against a stock cap of not more than two (02) months of the manufacturer's average production, or such other limit as FBR may set.
3. Approved orders shall be printed and delivered within seven (07) days, in recorded serial ranges, with electronic acknowledgement of receipt by the manufacturer.
4. The module shall issue the Service Provider's sales tax invoice to the manufacturer for each order, at the notified rate, and record payment.

F. Application of UIM

1. **Automatic application.** On every production or packing line, the Service Provider shall install automatic applicators: one applying the Product UIM on each appliance or battery (after final testing, before packing), and one applying the Box UIM on its packaging. On lubricant lines, application and activation shall follow paragraph 6 below. Applicators shall keep pace with the rated line speed without slowing production.

2. **Manual or semi-automatic application.** Manual or semi-automatic application kits, with handheld scanners, shall be used only where FBR permits for a particular line, such as a very low-volume line or a product shape that does not allow automation, and as back-up during breakdown of automatic equipment.

3. **Placement.** UIM shall be applied at the location approved by FBR for each category, visible without opening or dismantling the product.

4. **No line stoppage.** A damaged or misapplied UIM shall be deactivated and replaced from the roll without stopping the line. Units that cannot be corrected inline shall be diverted to an off-line rework point.

5. **Equipment** shall be suited to the factory environment, including acid mist, lead dust and heat in battery plants and oil residue in lubricant plants, and capable of matching the speed of high-speed filling lines, and shall include applicators, roll holders, presence sensors, readers, handheld scanners, edge devices, UPS and network equipment as needed. All equipment shall remain the property of the Service Provider and shall be removed at its cost at the end of the contract.

6. Indicative methodology for lubricants. The methods below are indicative and tentative, based on how lubricants are generally filled and packed in Pakistan; practice may vary between manufacturers, plants and lines. The Service Provider shall survey each site, validate these methods against the actual line configuration and modify them as needed, while keeping two core controls: every pack is marked, and every activation is linked to a genuine filling event. Manual application shown in the table is permitted for the purposes of paragraph 2 above, subject to FBR's confirmation after the site survey.

Pack	UIM placement	Application	Activation
Bottles (0.7 to 5 litres)	Over the cap onto the neck or shoulder, so that it tears on first opening and genuine containers cannot be refilled and resold	Automatic filling lines: inline automatic applicator immediately after capping. Smaller blenders filling by hand, often without a conveyor: manual application	Automatic lines: inline camera reading and verifying each code, with automatic rejection of unreadable or misapplied packs. Manual filling: fixed scanner at a single packing or exit point, so that no pack leaves unactivated
Cans (10 litres)	Over the cap onto the shoulder	Inline automatic application where the line has a conveyor; otherwise manual	Inline camera on conveyor lines; otherwise fixed scanner at the filling station

Pack	UIM placement	Application	Activation
Pails (18 to 20 litres)	Across the tamper ring of the lid onto the pail body	Manual, as pails are filled one at a time on weigh-fillers and lid designs vary	Fixed scanner or camera at the filling scale, recording the fill weight against each code; camera counting at the dispatch gate may supplement this
Drums (200 to 210 litres)	In a coded, tamper-evident bung capseal, destroyed on opening, as drum bodies are reused and reconditioned	Fitted with the crimping tool as part of the existing closing step	Scanner linked to the drum filling scale. Handheld scanning only as a logged exception, such as breakdown or rework
Cartons and outer packs	Carton UIM, in addition to the UIM on each pack inside	Automatic case packers: inline printing and an automatic scan tunnel. Hand packing: fixed scanner at the packing table	Carton UIM activated and linked to the UIMs of every pack inside, so that scanning the carton shows its full contents. No carton to be dispatched until every pack inside is linked

G. Activation Module

1. A UIM shall be valid in the market only after activation. Every activation record shall carry: UIM serial, category, model / SKU, manufacturer's NTN / STRN, facility, line, mode of activation, device and operator ID, date and time.

2. **Box UIM:** activated automatically by a reader at the Box UIM applicator as each UIM is applied. On manual lines, activated by handheld scan at application. Box UIM activations are the count of units produced.

3. **Product UIM:** activated in batches through the portal or mobile app at the start of each production run, against the model and planned quantity, and automatically through the line reader where installed.

3A. Lubricants: Each Product UIM shall be activated automatically by an inline camera, or by a fixed scanner at the exit point, filling station or filling scale, as applicable to the container and filling line under Section V-F(6), and shall be linked to the genuine filling event. For cartoned lubricant packs, the carton/Box UIM shall be activated through an automatic scan tunnel or fixed scanner and linked to every Product UIM inside the carton. The count of lubricants produced shall be based on activated Product UIMs. Handheld scanning shall be permitted only as a logged exception where applicable under Section V-F(6) and with FBR approval.

4. Activation shall work offline and upload records automatically once connectivity is restored, without loss of data.

5. A UIM shall be activated only once. Any attempt to reuse a serial shall be rejected and alerted.

6. **Daily reconciliation:** Product UIM activated, Box UIM activated, UIM deactivated and UIM in stock shall be reconciled by manufacturer, model and line every day. For lubricants, Product UIM activation shall also be reconciled against recorded filling events and, where cartoned, linked carton UIMs. Variances beyond the tolerance set by FBR shall be alerted.

H. Deactivation Module

1. The module shall allow deactivation of UIM that are damaged, misapplied, rejected, wasted, returned, recalled, exported, stolen or lost, and of unused batch-activated UIM at the close of a production run.

2. Each deactivation shall record the reason, serial, user, device, time and location. Deactivations above limits set by FBR shall require approval of the authorised FBR officer.

3. A deactivated UIM shall show as "not valid" on the mobile app and shall not be reactivated.

4. Physical damaged or unused UIM shall be returned to the Service Provider and destroyed under FBR supervision, with a destruction record.

I. Web Dashboards

1. **FBR dashboard:** real-time production by manufacturer, facility, line, category and model; UIM ordered, issued, activated, deactivated and in stock; daily reconciliation and variances; verification results from the field; alerts; device and connectivity status; and downloadable reports.

2. **Manufacturer dashboard:** the manufacturer's own orders, stock, activations, deactivations, invoices and payments.

3. **Alerts:** unregistered model, duplicate or invalid UIM, reuse attempt, stock variance, switch to manual mode, equipment or connectivity failure, abnormal deactivations, and counterfeit reports.

4. Role-based access for FBR headquarters, field formations and the Project Director.

J. Mobile Applications

1. **Public verification app** (Android and iOS, in English and Urdu), free of charge, scanning the UIM to show: genuine / not genuine / not activated / deactivated, manufacturer, model and date of activation. Users may report suspected fakes with photo and location.

2. **Officer app** for FBR officers, with login, offline scanning, GPS-tagged inspection records, bulk scanning of stocks, and upload to the FBR dashboard.

3. Verification shall also be available through a web page and SMS.

K. Authentication Toolkits

1. The Service Provider shall supply 300 authentication toolkits to FBR, distributed to field formations as directed, and replace damaged or lost kits during the contract period.

2. Each toolkit shall include: a handheld reader for the covert feature; a UV torch; a magnifier for microtext; a rugged mobile device with the officer app; and a carrying case with manual.

3. The Service Provider shall provide forensic examination of suspect UIM within five (05) working

days of a request and issue a report usable as evidence.

L. Data, Security and Integration

1. All data generated by the solution shall be the property of FBR, shall be hosted in Pakistan, and shall remain under FBR's control at all times.
2. Real-time integration with FBR systems through secure APIs, including the central control room and FBR's sales tax data.
3. Role-based access, complete audit trail, and encryption of data in transit and at rest.
4. System uptime of at least 99% on a daily basis, with disaster recovery at a separate site in Pakistan.
5. On expiry or termination, the Service Provider shall hand over all data, codes, records and a licence to use the data software, and shall continue services for up to six (06) months to allow transition.

M. Deployment Schedule and Service Levels

S. No.	Requirement	Timeline / service level
1	Approval of UIM specimens	Within fifteen (15) days of FBR finalising the design
2	Site survey of all notified sites and lines, recorded in the Deployment Register	Within fifteen (15) days of signing
2A	Go-live of ordering module, dashboards and apps	Within thirty (30) days of signing
3	Deployment at manufacturers producing 100,000 units or more a year	Within sixty (60) days of signing
4	Deployment at all manufacturers, facilities and lines notified by FBR at signing	Within one hundred and twenty (120) days of signing
5	Deployment at a manufacturer, facility or line added by a Deployment Order	Within fifteen (15) days of the Deployment Order
6	Supply of UIM against approved order	Within seven (07) days
7	Response to equipment fault	Within four (04) working hours
8	Restoration of automatic application	Within twenty-four (24) hours, manual kits used meanwhile
9	System uptime	At least 99% daily
10	Forensic report on suspect UIM	Within five (05) working days

N. System Performance Benchmarks

The solution shall be designed, installed and operated to meet the following benchmarks at every facility. FBR shall use these benchmarks to check installation and commissioning, and to monitor service levels during the contract period.

S. No.	Metric	Requirement	Benchmark
1	Application	Every unit receives its UIM(s) at the approved location	≥ 99%
2	Box UIM activation	Every Box UIM activated automatically and counted against the correct model	≥ 99%
3	Batch activation	Product UIM activated in batch against the open model and quantity	100%
3A	Lubricant Product UIM activation	Each lubricant Product UIM activated and linked to a genuine filling event at the relevant packing/filling station	≥ 99%
4	Duplicate and reuse	Reused, copied or invalid UIM rejected and alerted	100%
5	Deactivation	Damaged UIM deactivated and replaced without line stoppage	Pass / Fail
6	Line speed	No slowing of production	Pass / Fail
7	Manual mode	Manual application and activation, including offline	Pass / Fail
8	Verification	Public app, officer app and toolkit verify genuine, not activated and deactivated UIM correctly	100%
9	Data to FBR	Records shown on the FBR dashboard in real time	Pass / Fail

O. Pricing Principles

1. The bidder shall quote all-inclusive rates per UIM for: (a) Product UIM for household electrical goods; (b) Product UIM for storage batteries; (c) Product UIM for lubricants; and (d) Box UIM at the same rate for all sectors, applicable to packaging of household electrical goods and storage batteries and cartons of lubricants. The rate shall cover the complete turnkey solution in Section V-C for three (03) years, including all equipment, applicators, activation devices, software, apps, toolkits, connectivity, installation, training, operation and maintenance.
2. No other fee, charge, deposit, equipment rent or cost shall be recovered from manufacturers or FBR.
3. The accepted rates shall be the maximum fee under the applicable Sales Tax Rules, 2006, and shall be paid by manufacturers directly to the Service Provider, against its sales tax invoice.
4. The rates shall be the same for all manufacturers, irrespective of their volume.

P. MANDATORY EVALUATION CRITERIA AND PRICE REASONABLENESS

P.1 Mandatory Technical Criteria (Yes / No)

S. No.	Criterion	Evidence
1	State-Owned Enterprise as defined in the State-Owned Enterprises (Governance and Operations) Act, 2023	Founding law / notification

S. No.	Criterion	Evidence
2	Legal mandate and authority to provide the services and contract with FBR	Mandate; competent-authority approval
3	Undertaking on own resources; sub-contracting within 40% with disclosure	Form 6
4	Secure printing capability in Pakistan for UIM with the features in V-D, own or through a disclosed sub-contractor	Facility details; specimens
5	Capacity to supply at least the tentative annual volume of all three sectors	Capacity statement
6	Automatic application and automatic activation solution as per V-F and V-G	Technical proposal; brochures
7	Ordering, activation and deactivation modules as per V-E, V-G and V-H	Technical proposal; demonstration
8	Web dashboards, mobile apps and toolkits as per V-I, V-J and V-K	Technical proposal; demonstration
9	Hosting in Pakistan, data ownership by FBR, security and integration as per V-L	Technical proposal; undertaking
10	Deployment plan meeting the schedule in V-M	Implementation plan
11	At least one completed project in secure printing, serialisation, tax stamps, track-and-trace or digital identification in the last five (05) years, or an equivalent statutory mandate	Work orders / completion certificates
12	Valid NTN and STRN, and on the Active Taxpayers List	Certificates
13	Bid Securing Declaration	Form 7

P.2 Proof of Concept (if required by FBR)

Where FBR requires a proof of concept, it shall be held on a running line at a facility designated by FBR. FBR shall assess whether the solution demonstrates its main functions: automatic application of the Product UIM and Box UIM, automatic activation, batch activation, deactivation, verification through the mobile apps and toolkit, and transmission of data to the dashboard. For lubricants, the demonstration shall additionally cover tamper-evident Product UIM placement on the relevant closure, activation linked to a filling event and, where applicable, carton-to-pack aggregation. A bidder whose demonstration does not show these functions shall be non-compliant.

P.3 Indicative Evaluated Price Mechanism

1. Evaluated price = [(rate per Product UIM for household electrical goods + rate per Box UIM) × tentative annual units of household electrical goods] + [(rate per Product UIM for storage batteries + rate per Box UIM) × tentative annual units of storage batteries] + [rate per Product UIM for lubricants × 70,000,000 tentative annual packs of lubricants], using the midpoint of the tentative lubricant volume of 65–75 million packs in Section V-B, all rates inclusive of taxes. The lubricant carton/Box UIM is excluded from the comparative calculation because carton volumes are not known, but will be charged at the accepted common Box UIM rate where applicable.
2. The evaluated price is for comparison only and is not a contract value or a guaranteed off-take.

3. The lowest evaluated price among technically compliant bidders shall be ranked first.

SECTION VI: STANDARD FORMS

Form 1: Form of Bid / Proposal (Single Stage - One Envelope)
Form 4: All-Inclusive Per-UIM Price Schedule and Price Reasonableness Cost Breakdown
Form 6: Form of Qualification Information, Technical Compliance and Specialized Subcontracting Undertaking
Form 7: Letter of Acceptance
Form 8: Bid Security Form (Not Applicable - Bid Securing Declaration required)
Form 9: Bid Securing Declaration

Form 1: Form of Bid / Proposal (Single Stage - One Envelope)

Date:

To:

The Secretary (Admin)
Room 506, FBR House, Constitution Avenue, Islamabad.

Having examined the Bidding Documents and addenda, we offer to deliver the complete turnkey end-to-end UIM/tax stamp managed service covering ALL THREE sectors—household electrical goods, storage batteries and lubricants, for all manufacturers and facilities notified by FBR, for a term of three years, at the all-inclusive per-UIM rates in Form 4. We accept that manufacturers pay such notified rates directly; no public payment, equipment charge or other fee is payable by FBR.

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

We are hereby confirming [*insert the name of the Appointing Authority*], to be the Appointing Authority, to appoint the adjudicator in case of any arisen disputes in accordance with **ITB Clause 45.1**

We undertake, if awarded and duly licensed under applicable Sales Tax Rules, 2006, to provide every service and deploy the solution according to the Section V scope, equipment, UIM specifications, system benchmarks and implementation timetable.

We undertake to execute the assignment through our own SOE resources, permitting only formally approved specialist subcontracting within the 40% quantum ceiling under Rule 32(1)(f). We will submit the required Performance Securing Declaration if this alternative is approved by FBR, without prejudice to any separately applicable statutory licence guarantee.

We declare that, as Bidder(s) we do not have conflict of interest with reference to **ITB Clause 3.7.**

We agree to abide by this Bid for the Bid Validity Period specified in **BDS 19**, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

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

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

Until a formal Contract is prepared and executed, this Bid, together with your written acceptance thereof and your notification of award, shall constitute a binding Contract between us. We understand that you are not bound to accept the lowest or any Bid you may receive.

We certify/confirm that we comply with the eligibility requirements as per **ITB Clause 3** of the Bidding Documents

Dated this_____day of_____20_____.

*(Name)*_____ *[signature]*
[in the capacity of]
Duly authorized to sign Bid for and on behalf of _____

Form 4: All-Inclusive Per-UIM Price Schedule

Provision of End-to-End Unique Identification Marking (UIM) / Tax Stamp Services for Household Electrical Goods, Storage Batteries and Lubricants

Name of SOE/Bidder: _____
Date: _____
Currency: PKR
GST/Tax Registration No., if applicable: _____

S. No.	Description of Activity	Compliance with Scope, Technical Requirements, Functional Requirements, Delivery Schedule and Other Terms & Conditions	Unit / Pricing Basis	Tentative Quantity / Load	Unit Price without GST / Taxes (PKR)	GST / Applicable Taxes (PKR)	Unit Price with GST / Taxes (PKR)	Total Price Inclusive of GST / Taxes (PKR)
1	**Product UIM - Household electrical goods (all-inclusive)**	Complies with Sections V-A to V-O; no additional fees or optional charges.	Rate per UIM	Household 4 million/year; Batteries 18.5 million/year; Lubricants 65–75 million packs/year (70 million for comparative evaluation); one Product UIM per lubricant pack plus Box UIM where cartoned				[to be evaluated by formula in financial notes]
2	**Product UIM - Storage batteries (all-inclusive)**	Complies with Sections V-A to V-O; no additional fees or optional charges.	Rate per UIM	Household 4 million/year; Batteries 18.5 million/year; Lubricants 65–75 million packs/year (70 million for comparative evaluation); one Product UIM per lubricant pack plus Box UIM where cartoned				[to be evaluated by formula in financial notes]
3	**Product UIM - Lubricants (all-inclusive)**	Complies with Sections V-A to V-O, including lubricant pack placement, sealing, activation against filling and carton linkage; no additional fees or optional charges.	Rate per UIM	Lubricants 65–75 million packs/year; comparative estimate 70 million Product UIM/year				[to be evaluated by formula in financial notes]
4	**Box UIM - packaging of**	Complies with Sections V-A to V-	Rate per UIM	Household 4 million/year;				[to be evaluat

	household electrical goods and storage batteries, and cartons of lubricants (all-inclusive)	O; no additional fees or optional charges.		Batteries 18.5 million/year; Lubricants: carton volume not stated (excluded from evaluated price but charged at common Box UIM rate)				ed by formula in financia l notes]
	Evaluated Annual Comparative Price (formula in Financial Proposal Notes)			Not a binding quantity or guaranteed off-take				

Financial Proposal Notes (single bid envelope; rates quoted in PKR, taxes shown separately)

1. Evaluated Price = [(household Product UIM rate + Box UIM rate) × 4,000,000] + [(battery Product UIM rate + Box UIM rate) × 18,500,000] + [(lubricant Product UIM rate) × 70,000,000]. This is the comparative ANNUAL estimate only; it is neither a minimum off-take nor a contract value. Lubricant carton/Box UIM volumes are unknown and excluded from evaluation, but any such UIM shall be charged at the common Box UIM rate.
2. Four fixed, all-inclusive rates shall be quoted: Product UIM for household electrical goods; Product UIM for storage batteries; Product UIM for lubricants; and common Box UIM for all three sectors, including lubricant cartons. All applicable taxes shall be shown separately. Rates include all equipment, applicators, software, portal, 300 toolkits, integration, deployment, 3-year operations, maintenance, replacements and all associated services.
3. Tentative annual volumes are 4 million household electrical units, 18.5 million storage batteries and approximately 65–75 million lubricant packs (70 million for evaluation). Household units and batteries each require one Product UIM and one Box UIM; each lubricant pack requires one Product UIM and, where cartoned, a linked common-rate Box/Carton UIM. There is no minimum guaranteed quantity, line or manufacturer; FBR may add manufacturers or lines within the Section V service scope.
4. The accepted rates are the maximum notified rates and shall be recovered only from manufacturers under the applicable Sales Tax Rules, 2006. The SOE shall provide a breakdown of unit costs and fixed investment recovery to enable the price-reasonableness assessment under Rule 32(1)(f).
5. Supply approved UIM orders within seven days and implement complete field deployment, activation, dashboards, verification apps, toolkits, maintenance and support to the Section V schedule and service levels.
6. All prices shall be quoted in PKR and shall be inclusive of all applicable duties, taxes, levies, charges, delivery costs, services and any other cost required for complete performance of the contract.

Authorized Signature: _____
Name: _____
Designation: _____
Official Stamp: _____
Date: _____

Form 4A: Unit Cost Breakdown (to accompany Form 4)

S. No.	Cost element	Rs per UIM
1	UIM material, secure printing and delivery	
2	Applicators, readers and line equipment (recovered over three years)	
3	Software, central platform, hosting and connectivity	
4	Mobile apps and authentication toolkits	
5	Installation, training, operation, maintenance and helpdesk	
6	Overheads and margin	
7	Total (must equal the rate in Form 4, excluding tax)	

Form 6A: Own-Resource Execution and Specialized Subcontracting Disclosure (not more than 40%)

S. No.	Component	Proposed sub-contractor	Share of work (%)
1			
2			

Form 6B: Section V Technical Compliance Matrix

Clause of Section V	Requirement (summary)	Complied (Yes / No)	Reference in proposal
V-C	Complete turnkey scope		
V-D	UIM specifications and secure printing in Pakistan		
V-E	UIM ordering module		
V-F	Automatic and manual application		
V-G	Activation module and automatic activation		
V-H	Deactivation module		
V-I	Web dashboards		
V-J	Mobile applications		
V-K	Authentication toolkits		
V-L	Data, security and integration		
V-M	Deployment schedule and service levels		
V-N	System performance benchmarks		

We declare that the total quantum/value of specialized project components allocated to any subcontractor(s), if any, shall not exceed forty percent (40%) of all work assigned to the SOE and no private party shall join as a partner, joint venture member or consortium. We accept that any exceeding subcontract share is a material deviation.

Form 6: Form of Qualification, Technical Compliance and Subcontracting Information

The eligible SOE shall complete this form and annex documentary evidence of eligibility, mandate, experience, secure printing, volume capacity, site equipment, applications, cyber/data controls, implementation resources, deployment plan and proposed specialized subcontracting (if any) under Rule 32(1)(f). All mandatory criteria in Section V-P must be demonstrated.

S. No.	Required Documentation	Supporting Document Name	Annex / Reference
1	Constitutive legal status, public ownership/control and eligibility as SOE under Rule 32(1)(f)		
2	Institutional mandate to deliver secure printing, identification/track-and-trace and managed IT services		
3	Competent authority authorization to bid, sign contract and undertake required licence		
4	Own-resource execution declaration and detailed specialized-component subcontracting plan within 40% of work		
5	Secure printing facility in Pakistan, access controls, UIM anti-counterfeit features and approved specimens		
6	Comparable completed secure-printing/serialisation/track-and-trace/digital-identification project in last five years		
7	Installed capability and resources to serve all three sectors and required tentative annual volumes		
8	Automatic UIM applicators, readers, activation, manual mode and mixed-line production operation		
9	UIM ordering and deactivation modules, web dashboards, mobile apps and 300 authentication toolkits		
11	Data hosting in Pakistan, APIs, audit trail, RBAC, disaster recovery and 99% daily uptime		
12	Site survey, deployment within milestones, training, repair, technical staff and 4-hour response		
13	NTN, STRN, ATL, audited financial statements and non-debarment declaration		

State owned entity should provide any additional information required in the Bid Data Sheet and to fulfill the requirements of ITB 12.1, if applicable.

We, the undersigned declare that

(a) The information contained in and attached to this form is true and accurate as of the date of bid submission

(b) It is also certified that no change (s)/amendment (s) has/have been made in the documents available on FBR's and PPRA' Website and/or issued on proprietary basis. In case, found guilty of any tempering to the Tender Documents, severe disciplinary action will be taken against my firm."

Authorized Signature:_____

Name and Title of Signatory: _____

Name of Bidder: _____

Address: _____

Form 7: Letter of Acceptance

[Letter head paper of the Procuring Agency]

[date]

To: *[name and address of the Supplier]*

We certify that documents submitted through EPADS are complete, authentic and unaltered except as explicitly permitted by the Bidding Documents.

We hereby confirm *[insert the name of the Appointing Authority],* to be the Appointing Authority, to appoint the Arbitrator in case of any arisen disputes in accordance with **ITB 45.1.**

You are hereby informed that after you have read and return the attached draft Contract the parties to the contract shall sign the vetted contract within fourteen (14) working days.

You are hereby required to furnish the Performance Guarantee/Security in the form and the amount stipulated in the Special Conditions of the Contract within a period of fourteen (14) days after the receipt of Letter of Acceptance.

Authorized Signature:
Name and Title of
Signatory: Name of
Agency: Attachment:
Contract
Copy: Appointing Authority and Supplier

Form 8: Bid Security Form (Not Applicable)

To: [*name of the Procuring Agency*]

Whereas *[name of the Bidder]* (hereinafter called "the Bidder") has submitted its Bid dated *[date of submission of Bid]* for the delivery of *[name and/or description of the goods]* (hereinafter called "the Bid").

KNOW ALL PEOPLE by these presents that WE *[name of Financial Institution]* of *[name of country]*, having our registered office at *[address of Financial Institution]* (hereinafter called "the Bank"), are bound unto *[name of PA]* (hereinafter called "the Procuring Agency") in the sum of *[amount]* for which payment well and truly to be made to the said Procuring Agency, the Bank binds itself, its successors, and assigns by these presents.

Sealed with the Common Seal of the said Bank this_____day of _____ 20_____.

You are requested to execute the contract in accordance with the approved licence, the notified per-UIM fees, and the Public Procurement Rules, 2026. A bank performance guarantee is not required if the competent authority has approved the waiver, and the prescribed SOE Performance Securing Declaration shall be submitted.

1. If the Bid

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

2. We undertake to pay to the Procuring Agency up to the above amount upon receipt of its first written demand, without the Procuring Agency having to substantiate its demand, provided that in its demand the Procuring Agency states the amount claimed by it is due to it, owing to the occurrence of one or both of the conditions, specifying the occurred condition or conditions.

   This guarantee shall remain in force up to and including twenty-eight (28) days after the period of Bid Validity, and any demand in respect thereof should reach the Bank not later than the above date.
   Name:…….. in the capacity of ……..

signed

[Signature of the Bank]

Dated on …… day of …….. 20 …….

Form 9: Bid Securing Declaration

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

Date: [insert date (as day, month and year)]
Bid No.: [insert number of Bidding process]

To: [insert complete name of Procuring Agency]

We, the undersigned, declare that:

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

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

(a) have withdrawn or modified our Bid during the period of Bid Validity specified in the Form of Bid;

(b) Disagreement to arithmetical correction made to the Bid price; or

(c) having been notified of the acceptance of our Bid by the Procuring Agency during the period of Bid Validity, (i) failure to sign the contract if required by Procuring Agency to do so or (ii) fail or refuse to furnish the Performance Security or to comply with any other condition precedent to signing the contract specified in the Bidding Documents.

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

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

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

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

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

SECTION VII: GENERAL CONDITIONS OF THE CONTRACT

GENERAL CONDITIONS OF THE CONTRACT (GCC)

1.	**Definitions**	1.1	The following words and expressions shall have the meanings hereby assigned to them:	
			a	**"Authority" means** Public Procurement Regulatory Authority.
			b	The "**Arbitrator"** is the person appointed with mutual consent of both the parties, to resolve contractual disputes as provided for in the General Conditions of the Contract **GCC Clause 31** hereunder.
			c	The **"Contract**" means the agreement entered into between the Procuring Agency and the Supplier, as recorded in the Contract Form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.
			d	The "**Commencement Date"** is the date when the Supplier shall commence execution of the contract as specified in the **SCC.**
			e	"**Completion**" means the fulfillment of the related services by the Supplier in accordance with the terms and conditions set forth in the contract.
			f.	**Country of Origin" means the countries and territories eligible under the PPRA Rules 2026 and its corresponding Regulations as further elaborated in the SCC.**
			g.	The **"Contract Price"** is the price stated in the Letter of Acceptance and thereafter as adjusted in accordance with the provisions of the Contract.
			h.	**Defective Goods"** are those goods which are below standards, requirements or specifications stated by the Contract.
			i.	**"Delivery"** means the transfer of the goods from the supplier equipment, machinery, and /or other materials which the Supplier is required to supply to the Procuring
			j.	**"Effective Contract date"** is the date shown in the Certificate of Contract Commencement issued by the Procuring Agency upon fulfillment of the conditions precedent stipulated in **GCC Clause 3.**

			k.	**"Procuring Agency"** means the person named as Procuring Agency in the **SCC** and the legal successors in title to this person, procuring the Goods and related service, as named in **SCC.**
			l.	**"Related Services"** means those services ancillary to the delivery of the Goods, such as transportation and insurance, and any other incidental services, such as installation, commissioning, provision of technical assistance, training, initial maintenance and other such obligations of the Supplier covered under the Contract.
			m.	**"GCC**" means the General Conditions of Contract contained in this section.
			n.	"**Intended Delivery Date"** is the date on which it is intended that the Supplier shall effect delivery as specified in the **SCC.**
			o.	**"SCC"** means the Special Conditions of Contract.
			p.	"**Supplier**" means the individual private or government entity or a combination of the above whose Bid to perform the contract has been accepted by the Procuring Agency and is named as such in the Contract Agreement, and includes the legal successors or permitted assigns of the supplier and shall be named in the **SCC**.
			q.	**"Project Name**" means the name of the project stated in **SCC**.
			s.	**"Day"** means calendar day
			t.	**"Eligible Country"** means the countries and territories eligible for participation in accordance with the policies of the Federal Government.
			u.	**"End User"** means the organization(s) where the goods will be used, as named in the **SCC**.
			v.	**"Origin"** means the place where the Goods were mined, grown, or produced or from which the Services are supplied. Goods are produced when, through manufacturing, processing, or substantial and major assembly of components, a commercially recognized new produce results that is substantially different in basic characteristics or in purpose or utility from its components. "**Force** Majeure" means an unforeseeable event which is beyond reasonable control of either Party and which makes a Party's performance of its

				obligations under the Contract impossible or so impractical as to be considered impossible under the circumstances. For the purposes of this Contract, **"Force Majeure"** means an event which is beyond the reasonable control of a Party, is not foreseeable, is unavoidable, and its origin is not due to negligence or lack of care on the part of a Party, and which makes a Party's performance of its obligations hereunder impossible or so impractical as reasonably to be considered impossible in the circumstances. and includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood, epidemics, or other adverse weather conditions, strikes, lockouts or other industrial action (except where such strikes, lockouts or other industrial action are within the power of the Party invoking Force Majeure to prevent), confiscation or any other action by Government agencies.
			w.	**"Specification"** means the Specification of the Goods and performance of incidental services in accordance with the relevant standards included in the Contract and any modification or addition made or approved by the Procuring Agency.
			x.	The Supplier's Bid is the completed Bid document submitted by the Supplier to the Procuring Agency.
2.	**Application and interpretation**	2.1	These General Conditions shall apply to the extent that they are not superseded by provisions of other parts of the Contract.	
		2.2	In interpreting these Conditions of Contract headings and marginal notes are used for convenience only and shall not affect their interpretations unless specifically stated; references to singular include the plural and vice versa; and masculine include the feminine. Words have their ordinary meaning under the language of the Contract unless specifically defined.	
		2.3	The documents forming the Contract shall be interpreted in the following order of priority (1) Form of Contract, (2) Special Conditions of Contract, (3) General Conditions of Contract, (4) Letter of Acceptance,	

			(5) Certificate of Contract Commencement (6) Specifications (7) Contractor's Bid, and (8) Any other document listed in the Special Conditions of Contract as forming part of the Contract
3.	**Conditions Precedent**	3.1	Having signed the Contract, it shall come into effect on the date on which the following conditions have been satisfied: - a) Submission of performance Security (or guarantee) in the form specified in the **SCC**; b) Furnishing of Advance Payment Unconditional Guarantee.
		3.2	If the Condition precedent stipulated on GCC Clause 3.1 is not met by the date specified in the SCC this contract shall not come into effect;
		3.3	If the Procuring Agency is satisfied that each of the conditions precedent in this contract has been satisfied (except to the extent waved by him, but subject to such conditions as he shall impose in respect of such waiver) he shall promptly issue to the supplier a certificate of Contract commencement, which shall confirm the start date.
4.	**Governing Language**	4.1	The Contract as all correspondence and documents relating the contract exchanged by the Supplier and the Procuring Agency shall be written in the language specified in **SCC**. Subject to **GCC Clause 3.1**, the version of the Contract written in the specified language shall govern its interpretation.
5.	**Applicable Law**	5.1	The contract shall be governed and interpreted in accordance with the laws of Pakistan, unless otherwise specified in **SCC.**
6.	**Country of Origin**	6.1	The origin of Goods and Services may be distinct from the nationality of the Supplier
7.	**Standards**	7.1	The Goods supplied under this Contract shall conform to the standards mentioned in the Technical Specifications, and, when no applicable standard is mentioned, the American Standards (such as ACI, IEEE, ASME, etc.) or the Pakistani standards such as PSQCA Such standards shall be the latest issued by the concerned institution If during the currency of the period it is found that supplied items are sub –standard, defective or not genuine or from grey channel, the contract will be cancelled and Security Deposit will be forfeited and severe disciplinary actions will be initiated against the firm/bidder.

8.	**Use of Contract Documents and Information; Inspection and Audit by the Government of Pakistan**	*8.1*	The Supplier shall not, without the Procuring Agency'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 Procuring Agency in connection therewith, to any person other than a person employed by the Supplier in the performance of the Contract. Disclosure to any such employed person shall be made in confidence and shall extend only as far as may be necessary for purposes of such performance.
		8.2	The Supplier shall not, without the Procuring Agency's prior written consent, make use of any document or information enumerated in **GCC Clause 7.1** except for purposes of performing the Contract.
		8.3	Any document, other than the Contract itself, enumerated in **GCC Clause 7.1** shall remain the property of the Procuring Agency and shall be returned (all copies) to the Procuring Agency on completion of the Supplier's performance under the Contract if so required by the Procuring Agency.
		8.4	The Supplier shall permit the Government of Pakistan or / and donor agencies involved in financing the project to inspect the Supplier's accounts and records relating to the performance of the Supplier and to have them audited by auditors appointed by the Government of Pakistan or / and the appropriate donor agencies, if so required by the Government of Pakistan or / and the appropriate donor agencies.
9.	**Patent and Copy Rights**	*9.1*	The Supplier shall indemnify the Procuring Agency against all third-party claims of infringement of patent, trademark, or industrial design rights arising from use of the Goods or any part thereof in Pakistan.
		9.2	The patent right in all drawings, documents, and other materials containing data and information furnished to the Procuring Agency by the Supplier herein shall remain vested in the supplier, or, if they are furnished to the Procuring Agency directly, or through the Supplier by any third party, including suppliers of materials, the patent right in such materials shall remain vested in such third party.
10.	**Performance Security (or Guarantee)**	*10.1*	The Performance Security (or Guarantee) shall be provided to the Procuring Agency no later than the date specified in the Letter of Acceptance and shall be issued in an amount and form and by a bank or surety acceptable to the Procuring Agency, and denominated in the types and proportions of the currencies in which the Contract Price is payable as specified in the **SCC.**

		10.2	The proceeds of the Performance Security (or Guarantee) shall be payable to the Procuring Agency as compensation for any loss resulting from the Supplier's failure to complete its obligations under the Contract
		10.3	10.3 The Performance Security (or Guarantee) shall be in one of the following forms: a) A bank guarantee, an irrevocable letter of credit issued by a reputable bank, or in the form provided in the Bidding Documents or another form acceptable to the Procuring Agency; or b) A cashier's or certified check.
		10.4	The performance security (or guarantee) will be discharged by the Procuring Agency and returned to the Supplier not later than thirty (30) days following the date of completion of the Supplier's performance obligations under the Contract, including any warranty obligations, unless otherwise specified in **SCC**.
11.	**Inspections and Test**	*11.1*	The Procuring Agency or its representative shall have the right to inspect and /or to test the Goods to confirm their conformity to the Contract specifications at no extra cost to the Procuring Agency. **SCC** and the Technical Specifications shall specify what inspections and tests the Procuring Agency shall notify the Supplier in writing or in electronic forms that provide record of the content of communication, in a timely manner, of the identity of any representatives retained for these purposes
		11.2	The inspections and tests may be conducted on the premises of the Supplier or its subcontractor(s), at point of delivery, and/or at the Goods' final destination. If conducted on the premises of the Supplier or its subcontractor(s), all reasonable facilities and assistance, including access to drawings and production data, shall be furnished to the inspectors at no charge to the Procuring Agency.
		11.3	Should any inspected or tested Goods fail to conform to the Specifications, the Procuring Agency may reject the Goods, and the Supplier shall replace the rejected Goods to meet specification requirements free of cost to the Procuring Agency.
		11.4	The Procuring Agency's right to inspect, test and, where necessary, reject Goods after the Goods' arrival in the Procuring Agency's country shall in no way be limited or eared by reason of the Goods having previously been inspected, tested, and passed by the Procuring Agency or its representative prior to the Goods' shipment from the country of origin.

		11.5	Nothing in **GCC Clause 10** shall in any way release the supplier from any warranty or other obligations under this Contract.
12.	**Packing**	*12.1*	The supplier shall provide such packing of the Goods as is required to prevent their damage or deterioration during transit to their final destination, as indicated in the Contract. The packing shall be sufficient to withstand, without limitation, rough handling during transit and exposure to extreme temperatures, salt and precipitation during transit, and open storage. Packing case size and weights shall take into consideration, where appropriate, the remoteness of the Goods final destination and the absence of heavy handling facilities at all points in transit.
		12.2	The packing, marking, and documentation within and outside the packages shall comply strictly with such special requirements as shall be expressly provided for in the Contract, including additional requirements, if any, specified in **SCC**, and in any subsequent instructions ordered by the Procuring Agency.
13.	**Delivery and Documents**	*13.1*	Delivery of the Goods shall be made by the Supplier in accordance with the terms specified in the Schedule of Requirements. The details of shipping and or other documents to be furnished by the Supplier as specified in **SCC**.
		13.2	For purposes of the Contract, "EXW", "FOB", "FCA", "CIF", "CIP," and other trade terms used to describe the obligations of the parties shall have the meanings assigned to them by the current edition of INCOTERMS published by the International Chamber of Commerce, Paris.
		13.3	Documents to be submitted by the Supplier are specified in SCC.
14.	**Insurance**	*14.1*	The Goods/Services supplied under the Contract shall be fully insured in a freely convertible currency against loss or damage incidental to manufacture or acquisition, transportation, storage, and delivery in the manner specified in the **SCC.**
15.	**Transportation**	*15.1*	Where the Supplier is required under Contract to deliver the Goods FOB, transport of the Goods, up to and including the point of putting the Goods on board the vessel at the specified port of loading, shall be arranged and paid for by the Supplier, and the cost thereof shall be included in the Contract Price. Where the Supplier is required under the Contract to deliver the Goods FCA, transport of the Goods and delivery into the custody of the carrier at the place named by the Procuring Agency or other agreed point shall be arranged and paid for by the Supplier, and the cost thereof shall be included in the Contract Price.

		15.2	Where the Supplier is required under Contract to deliver the Goods CIF or CIP, transport of the Goods to the port of destination or such other named place of destination in Pakistan, as shall be specified in the Contract, shall be arranged and paid for by the Supplier, and the cost thereof shall be included in the Contract Price.
		15.3	Where the Supplier is required under the Contract to transport the Goods to a specified place of destination within Pakistan, defined as the Project Site, transport to such place of destination in Pakistan, including insurance and storage, as shall be specified in the Contract, shall be arranged by the Supplier, and related costs shall be included in the Contract Price
16.	**Related Services**	*16.1*	The Supplier may be required to provide any or all of the following services, including additional services, if any, specified in **SCC**: a) Performance or supervision of on-site assembly, Installation Commissioning and/or start-up of the supplied Goods; b) Furnishing of tools required for assembly and/or maintenance of the supplied Goods; c) Furnishing of a detailed operations and maintenance manual for each appropriate unit of the supplied Goods; d) Performance or supervision or maintenance and/or repair of the supplied Goods, for a period of time agreed by the parties, provided that this service shall not relieve the Supplier of any warranty obligations under this Contract; and e).Training of the Procuring Agency's personnel, at the Supplier's plant and/or on-site, in assembly, start- up, operation, maintenance, and/or repair of the supplied Goods.
17.		*17.1*	Prices charged by the Supplier for related services, if not included in the Contract Price for the Goods, shall be agreed upon in advance by the parties and shall not exceed the prevailing rates charged to other parties by the Supplier for similar services.
		17.2	As specified in **SCC**, the Supplier may be required to provide any or all of the following materials, notifications, and information pertaining to spare parts manufactured or distributed by the Supplier: a).Such spare parts as the Procuring Agency may elect to purchase from the Supplier, provided that this election shall not relieve the Supplier of any warranty obligations under the Contract; and b).In the event of termination of production of the spare parts:

			i).advance notification to the Procuring Agency of the pending termination, in sufficient time to permit the Procuring Agency to procure needed requirements; and ii). following such termination, furnishing at no cost to the Procuring Agency, the blueprints, drawings, and specifications of the spare parts, if requested
18.	**Warranty/ Defect Liability Period**	*18.1*	The Supplier warrants that the Goods supplied under the Contract are new, unused, of the most recent or current models and that they incorporate all recent improvements in design and materials unless provided otherwise in the Contract. The Supplier further warrants that all Goods supplied under this Contract shall have no defect, arising from design, materials, or workmanship (except when the design and/or material is required by the Procuring Agency, specifications) or from any act or omission of the Supplier, that may develop under normal use of the supplied Goods in the conditions prevailing in Pakistan.
		18.2	This warranty shall remain valid for a period specified in the **SCC** after the Goods, or any portion thereof as the case may be, have been delivered to and accepted at the final destination indicated in the Contract, or for a period specified in the **SCC** after the date of shipment from the port or place of loading in the source country, +whichever period concludes earlier, unless specified otherwise in **SCC.**
		18.3	The Procuring Agency shall promptly notify the Supplier in writing or in electronic forms that provide record of the content of communication of any claims arising under this warranty.
		18.4	Upon receipt of such notice, the Supplier shall, within the period specified in **SCC** and with all reasonable speed, repair or replace the defective Goods or parts thereof, without costs to the Procuring Agency other than, where applicable, the cost of inland delivery of the repaired or replaced Goods or parts from EXW or the port or place of entry to entry to the final destination.
		18.5	If the Supplier, having been notified, fails to remedy the defect(s) within the period specified in **SCC**, the Procuring Agency may proceed to take such remedial action as may be necessary, at the Supplier's risk and expense and without prejudice to any other rights which the Procuring Agency may have against the Supplier under the Contract.
19	**Payment**	*19.1*	The method and conditions of payment to be made to the Supplier under this Contract shall be specified in **SCC.**
		19.2	The Supplier's request(s) for payment shall be made to the Procuring Agency in writing or in electronic forms that provide record of the content of communication, accompanied by an invoice describing, as appropriate, the Goods delivered and Services performed, and by documents submitted pursuant to **GCC Clause 13**, and upon fulfillment of other obligations stipulated in the Contract.

		19.3	Payments shall be made promptly by the Procuring Agency, within sixty (60) days after acceptance of Invoice with supporting documents as applicable.
		19.4	The currency or currencies in which payment is made to the Supplier under this Contract shall be specified in **SCC** subject to the following general principle: payment will be made in the currency or currencies in which the payment has been requested in the Supplier's Bid.
		19.5	All payments shall be made in the currency or currencies specified in the **SCC** pursuant to **GCC Clause 19.4.**
20	**Prices**	*20.1*	The contract price shall be as specified in the Contract Agreement Subject to any additions and adjustments thereto or deductions there from, as may be made pursuant to the Contract.
		20.2	Prices charged by the Supplier for Goods delivered and Services performed under the Contract shall not vary from the prices quoted by the Supplier in its Bid, with the exception of any price adjustments authorized in **SCC** or in the Procuring Agency's request for Bid Validity extension, as the case may be.
21	**Change Orders**	*21.1*	The Procuring Agency may at any time, by a written order given to the Supplier pursuant to **GCC** Clause **22**, make changes within the general scope of the Contract in any one or more of the following: a).Drawings, designs, or specifications, where Goods to be furnished under the Contract are to be specifically manufactured for the Procuring Agency. b).The method of shipment or packing; c).The place of delivery; and/or d).The Services to be provided by the Supplier.
		21.2	If any such change causes an increase or decrease in the cost of, or the time required for, the Supplier'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 Supplier for adjustment under this clause must be asserted within thirty (30) days from the date of the Supplier's receipt of the Procuring Agency change order.
		21.3	Prices to be charged by the supplier for any related services that might be needed but which were not included in the Contract shall be agreed upon in advance by the Parties and shall not exceed the prevailing rates charged to other parties by the Supplier for similar services.

22	**Contract Amendments**	*23.1*	Subject to **GCC Clause 20**, no variation in or modification of the terms of the Contract shall be made except by written amendment signed by the parties.
23	**Assignment**	*23.1*	Neither the Procuring Agency nor the Supplier shall assign, in whole or in part, obligations under this Contract, except with the prior written consent of the other party.
25	**Delays in the Supplier's Performance**	*25.1*	Delivery of the Goods/Services and performance of Services shall be made by the Supplier in accordance with the time schedule prescribed by the Procuring Agency in the Schedule of Requirements.
		25.2	If at any time during performance of the Contract, the Supplier or its subcontractor(s) should encounter conditions impeding timely delivery of the Goods and performance of Services, the Supplier shall promptly notify the Procuring Agency in writing or in electronic forms that provide record of the content of communication of the fact of the delay, its likely duration and its cause(s). As soon as practicable after receipt of the Supplier's notice, the Procuring Agency shall evaluate the situation and may at its discretion extend the Supplier's time for performance, with or without liquidated damages, in which case the extension shall be ratified by the parties by amendment of Contract
		25.3	Except as provided under **GCC Clause 28**, a delay by the Supplier in the performance of its delivery obligations shall render the Supplier liable to the imposition of liquidated damages pursuant to **GCC Clause 26**, unless an extension of time is agreed upon pursuant to **GCC Clause 25.2** without the application of liquidated damages.
26	**Liquidated Damages/Penalties**	*26.1*	Subject to **GCC Clause 28**, if the Supplier fails to deliver any or all of the Goods or to perform the Services within the period(s) specified in the Contract, the Procuring Agency shall, without prejudice to its other remedies under the Contract, deduct from the Contract Price, as liquidated damages, a sum equivalent to the percentage specified in **SCC** of the delivered price of the delayed Goods or unperformed Services for each week or part thereof of delay until actual delivery or performance, up to a maximum deduction of the performance security (or guarantee) specified in **SCC**. Once the said maximum is reached, the Procuring Agency may consider termination of the Contract pursuant to **GCC Clause 26.**
27	**Termination for Default**	*27.1*	The Procuring Agency or the Supplier, without prejudice to any other remedy for breach of Contract, by written notice of default sent to the concerned party may

			terminate the Contract if the other party causes a fundamental breach of the Contract.
		27.2	Fundamental breaches of Contract shall include, but shall not be limited to the following: a).the Supplier fails to deliver any or all of the Goods/Services within the period(s) specified in the Contract, or within any extension thereof granted by the Procuring Agency pursuant to **GCC Clause 24**; or b).the Supplier fails to perform any other obligation(s) under the Contract; c).Supplier's failure to submit performance security (or guarantee) within the time stipulated in the **SCC;** d).the supplier has abandoned or repudiated the contract. e).the Procuring Agency or the Supplier is declared bankrupt or goes into liquidation other than for a reconstruction or amalgamation; f).a payment is not paid by the Procuring Agency to the Supplier after 84 days from the due date for payment; g).the Procuring Agency gives Notice that goods/services delivered with a defect is a fundamental breach of Contract and the Supplier fails to correct it within a reasonable period of time determined by the Procuring Agency; and h)if the Procuring Agency determines, based on the reasonable evidence, that the Supplier has engaged in corrupt, coercive, collusive, obstructive or fraudulent practices, in competing for or in executing the Contract. For the purpose of this clause: **"Corrupt and Fraudulent Practice" shall have the meanings assigned under Rule 2(1)(x) of the Public Procurement Rules, 2026.**
		27.4	In the event the Procuring Agency terminates the Contract in whole or in part, pursuant to **GCC Clause 26.1, the** Procuring Agency may procure, upon such terms and in such manner as it deems appropriate, Goods or Services similar to those undelivered, and the Supplier shall be liable to the Procuring Agency for any excess costs for such similar Goods or Services. However, the Supplier shall continue performance of the Contract to the extent not terminated.

	Termination for Force Majeure	*28.1*	Notwithstanding the provisions of **GCC Clauses 25, 26**, and 27, neither Party shall have any liability or be deemed to be in breach of the Contract for any delay nor is other failure in performance of its obligations under the Contract, if such delay or failure is a result of an event of Force Majeure. For purpose of this clause, ''Force Majeure'' means an event which is beyond the reasonable control of a Party, is not foreseeable, is unavoidable, and its origin is not due to negligence or lack of care on the part of a Party, and which makes a Party's performance of its obligations hereunder impossible or so impractical as reasonably to be considered impossible in the circumstances, and includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood, epidemics, or other adverse weather conditions, strikes, lockouts or other industrial action (except where such strikes, lockouts or other industrial action are within the power of the Party invoking Force Majeure to prevent.
		28.2	If a Party (hereinafter referred to as "the Affected Party") is or will be prevented from performing its substantial obligation under the contract by Force Majeure, it shall give a Notice to the other Party giving full particulars of the event and circumstance of Force Majeure in writing or in electronic forms that provide record of the content of communication of such condition and the cause thereof. Unless otherwise directed by the Procuring Agency in writing or in electronic forms that provide record of the content of communication, the Supplier shall continue to perform its obligations under the Contract as far as is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.
29	**Termination for Insolvency**	*29.1*	The Procuring Agency may at any time terminate the Contract by giving written notice to the Supplier if the Supplier becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the Supplier, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to the Procuring Agency.
30	**Termination for Convenience**	*30.1*	The Procuring Agency, by written notice sent to the Supplier, 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 Procuring Agency's convenience, the Contract is terminated, and the date upon which such termination

			becomes effective.
		30.2	The Goods/Services that are complete and ready for shipment within thirty (30) days after the Supplier's receipt of notice of termination shall be accepted by the Procuring Agency at the Contract terms and price. For the remaining Goods, the Procuring Agency may elect: a) To have any portion completed and delivered at the Contract terms and prices; and / or b) To cancel the remainder and pay to the Supplier an agreed amount for partially completed Goods and Services and for materials and parts previously procured by the Supplier.
32	**Disputes Resolution**	*32.1*	In the event of any dispute arising out of this contract, either party shall issue a notice of dispute to settle the dispute amicably. The parties hereto shall, within twenty-eight (28) days from the notice date, use their best efforts to settle the dispute amicably through mutual consultations and negotiation. Any unsolved dispute may be referred by either party to an arbitrator that shall be appointed by mutual consent of the both parties.
		31.2	After the dispute has been referred to the arbitrator, within 30 days, or within such other period as may be proposed by the Parties, the Arbitrator shall give its decision. The rendered decision shall be binding to the Parties.
		31.3	The arbitration shall be conducted in accordance with the arbitration procedure published by the Institution named and in the place shown in the **SCC**.
32	**Procedure for Disputes Resolution**	*32.1*	The arbitration shall be conducted in accordance with the arbitration procedure published by the Institution named and in the place shown in the **SCC**.
		32.2	The rate of the Arbitrator's fee and administrative costs of arbitration shall be borne equally by the Parties. The rates and costs shall be in accordance with the rules of the Appointing Authority. In conducting arbitration to its finality each party shall bear its incurred costs and expenses.
		32.3	The arbitration shall be conducted in accordance with the arbitration procedure published by the institution named and in the place shown in the **SCC.**
33	**Replacement of Arbitrator**	*33.1*	Should the Arbitrator resign or die, or should the Procuring Agency and the Supplier agree that the

			Arbitrator is not functioning in accordance with the provisions of the contract, a new Arbitrator shall be appointed by mutual consent of the both parties.
34	**Limitation of Liability**	*34.1*	Except in cases of criminal negligence or willful conduct, and in the case of infringement pursuant to **GCC Clause 8,** a. The supplier shall not be liable to the Procuring Agency, whether in contract, tort, or otherwise, for any indirect or consequential loss or damage, loss of use, loss of production, or loss of profits or interest costs, provided that this exclusion shall not apply to any obligation of the Supplier to pay liquidated damages to the Procuring Agency; and b. The aggregate liability of the Supplier to the Procuring Agency, whether under the Contract, in tort or otherwise, shall not exceed the total Contract Price, provided that this limitation shall not apply to the cost of repairing or replacing defective equipment or to any obligation of the Supplier to indemnify the Procuring Agency with respect to patent infringement.
35	**Notices**	35.1	Any notice given by one party to the other pursuant to this Contract shall be sent to the other party in writing or in electronic forms that provide record of the content of communication and confirmed in writing or in electronic forms that provide record of the content of communication to the other party's address specified in **SCC**.
		35.2	A notice shall be effective when delivered or on the notice's effective date, whichever is later.
36	**Taxes and Duties**	*36.1*	A foreign Supplier shall be entirely responsible for all taxes, stamp duties, license fees, and other such levies imposed outside Pakistan.
		36.2	If any tax exemptions, reductions, allowances or privileges may be available to the Supplier in Pakistan the Procuring Agency shall use its best efforts to enable the Supplier to benefit from any such tax savings to the maximum allowable extent.
		36.3	A local Supplier shall be entirely responsible for all taxes, duties, license fees, etc., incurred until delivery of the contracted Goods to the Procuring Agency.

SECTION VIII: SPECIAL CONDITIONS OF THE CONTRACT (SCC)

Special Conditions of Contract (SCC)

The following Special Conditions of Contract (SCC) shall supplement the GCC. Whenever there is a conflict, the provisions herein shall prevail over those in the GCC. The corresponding clause number of the GCC is indicated in parentheses.

SCC Clause Number	GCC Clause Number	Amendments of, and Supplements to, Clauses in the GCC
	Definitions (GCC 1)	
1.	1.1	The Procuring Agency is: **[Federal Board of Revenue (FBR)]**
2.	1.1(j)	The Supplier is: [*Name and address]*
3.	1.1(q)	The Project is: Provision of End-to-End Unique Identification Marking (UIM) / Tax Stamp Services for Household Electrical Goods, Storage Batteries and Lubricants. Procedure: Single Stage - One Envelope; limited tendering among eligible SOEs under Rule 32(1)(f), PP Rules 2026.
	Governing Language (GCC 4)	
4.	4.1	The Governing Language shall be: **English**
	Applicable Law (GCC 5)	
5.	5.1	The Applicable Law shall be: **Laws of the Pakistan**
	Country of Origin (GCC 6)	
6.	6.1	Country of Origin is **Pakistan**
	Performance Security (or guarantee) (GCC 10)	
7.	10.1	Performance security / bank guarantee: N/A
8.	10.4	No retention against FBR payments: manufacturers pay the notified per-UIM rates directly; FBR makes no contract payments. Supplier shall honor warranty/defect replacement and performance obligations throughout the

Inspections and Tests (GCC 11)

9	**11.1**	**Verification of UIM specimens, secure printing features, auto-applicator installation, automatic activation, dashboard and mobile app functions, unique UIM/box linkage, offline mode, anti-duplicate controls, toolkit compatibility and commissioning tests shall be conducted as in Section V and the FBR-approved POC, as and when required by FBR.**

Packing (GCC Clause 12)

10.	12.2	The following **SCC** shall supplement **GCC Clause 12.2**: **N/A**

Delivery and Documents (GCC Clause 13)

11.	13.1	**No separate overseas supply payment obligations. All services and UIM printed in Pakistan; manufacturers pay in PKR against the statutory notified per-UIM fee.**
12.	13.3	**For Goods from within Pakistan: N/A**

Insurance (GCC Clause 14)

13.	14.1	**N/A**

Related Services (GCC Clause 16)

14.	16.1	Related services to be provided are: **As per the Section V**

Spare Parts (GCC Clause 17)

15.	17.1	Additional spare parts requirements are: **(N/A)**

Warranty (GCC Clause 18)

16.	18.2	Warranty, correct functioning of UIM security features, applicators, devices, system software, mobile apps, authentication toolkits and operating services shall remain throughout the three (03) year contract and any legally authorized transition period. Correct defects promptly at no charge to FBR or manufacturers.
17	18.4& 18.5	Equipment/solution defects: response within four (04) working hours; automatic application restored within twenty-four (24) hours with permitted manual backup; defective UIM corrected/replaced without line stoppage; further service levels as Section V-M.

Payment (GCC Clause 19)

18	19.1	Manufacturer-funded model. FBR shall not make payment. Service Provider shall invoice manufacturers directly at the FBR notified, fixed all-inclusive rates per UIM under applicable Sales Tax Rules, 2006, with no other separate fees or deposits. Subject to competent authority confirmation of legal basis.
	19.1	**Payments: (a) manufacturers pay the Service Provider directly on approved UIM orders/invoices; (b) rates include secure UIM, applicators/readers, ordering/activation/deactivation modules, platform, dashboards, mobile apps, 300 toolkits, installation and three-year O&M; (c) FBR does not guarantee volumes and bears no payment liability; (d) supplier shall provide invoicing records in FBR dashboards; (e) price reasonability shall be recorded prior to award.**
19	19.3	**Not applicable to FBR: there is no FBR payment mechanism or 30-day agency invoice. Payment and invoicing between manufacturers and Service Provider shall follow approved statutory licence conditions.**

Prices (GCC 20)

20.	20.1	**Accepted all-inclusive unit rates shall remain fixed for the contract period. No equipment rent, annual subscription, minimum volume fee, platform charge, deposit or separate service cost is payable by FBR or manufacturers. Rate review only where expressly allowed by applicable Sales Tax Rules, 2006 and approved by competent authority.**

Liquidated Damages/Penalties (GCC Clause 26)

21.	25.1	The Service Provider shall be liable for failure against the performance standards and deployment obligations in Section V. Indicative penalties proposed for FBR confirmation: delay in deploying a facility PKR 50,000/day; delay in UIM supply PKR 10,000/manufacturer/day; uptime/other service credit per approved SCC and statutory framework. Penalties and maximum aggregate cap shall be finalized in SCC before issue; this text is not an automatic approval.

Procedure for Dispute Resolution (GCC Clause 32)

23.	32.3	**Dispute Resolution** **(a) <u>For Contracts to be entered with nationals of Pakistan:</u>** 1. If any dispute of any kind whatsoever shall arise between the Procuring Agency and the Supplier 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 Contract– 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 7 (seven) days following a notice sent by one Party to the other Party in this regard. 2. At future of negotiation the dispute shall be resolved through mediation and mediator shall be appointed with the mutual consent of the both parties. 3. 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 sole arbitrator in accordance with Arbitration Act 1940. The arbitrator shall be appointed by mutual consent of the both parties. The Arbitration shall take place in **[*Islamabad*]** and proceedings will be conducted in – **[*English*]** language. 4. 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. 5. Arbitration proceedings as mentioned in the above clause regarding resolution of disputes may be commenced prior to, during or after delivery of goods/services. 6. 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 Procuring Agency shall pay the Supplier any monies due to the Supplier.

Notices (GCC Clause 35)

26.	35.1	— Procuring Agency's address for notice purposes: **Farrukh Amir Sial** **Secretary (Administration)** **Room 506, 5th Floor,** **Federal Board of Revenue (HQ), Islamabad** **Email: secretary.admin@fbr.gov.pk** **Phone No: 051-9203679** —Supplier's address for notice purposes:

Additional SCC - Contract Effective Date / Statutory Licence

The contract shall become operative only after completion of the applicable licensing under the Sales Tax Rules, 2006, notification of the rates where required, and any other procedure prescribed by FBR.

Additional SCC - Scope, Deployment Orders and Volumes

FBR may issue Deployment Orders adding or withdrawing manufacturers, facilities, lines, models and volumes within the approved scope. All costs are included in the accepted UIM prices; no guaranteed minimum number of UIM or facility is offered. The Service Provider shall meet the Section V-M milestones for every site.

Additional SCC - Data Security and Exit Transition

All UIM serial numbers, tax/compliance data, manufacturer/model records, images, logs, audit trails and platform data are owned by FBR, hosted within Pakistan and shall be transferred in an accessible usable form at expiry. The service shall remain available for up to six months as directed for transition, subject to licensing and approved terms.

SECTION IX: CONTRACT FORMS

Form of Contract

THIS AGREEMENT made on [date] between Federal Board of Revenue (FBR), Government of Pakistan (the Procuring Agency / Licensing Authority), of the first part, and [Name and full address of eligible State-Owned Enterprise] (the Service Provider), of the second part, for the services set out in Section V of this Bidding Document.

WHEREAS FBR invited bids from eligible State-Owned Entities under Rule 32(1)(f), Public Procurement Rules, 2026 for Provision of End-to-End Unique Identification Marking (UIM) / Tax Stamp Services for Household Electrical Goods, Storage Batteries and Lubricants; and the selected SOE bid has been accepted at the FBR-approved all-inclusive per-UIM rates set out in the Price Schedule, with no FBR payment obligations.

NOW THIS CONTRACT WITNESSETH AS FOLLOWS:

1. In this Contract 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 Contract, In the event of any ambiguity or conflict between the Contract Documents listed below, the order of precedence shall be the order in which the Contract Documents are listed below:-

   (h) This form of Contract;
   (i) the Form of Bid/proposal and the Price Schedule submitted by the State Owned Entity;
   (j) Section V - complete UIM/tax stamp service scope, technical requirements, performance benchmarks, deployment milestones, evaluation requirements, and any addenda approved by FBR;
   (k) the Special Conditions of Contract;
   (l) the General Conditions of the Contract;
   (m) the Procuring Agency's Letter of Acceptance; and
   (n) Notification of Contract Award
   (o) Integrity pact
   (p) [*add here: any other documents*]

3. The Service Provider shall perform and maintain the full turnkey UIM solution for household electrical goods, storage batteries and lubricants, in strict compliance with Section V and applicable Sales Tax Rules, 2006, through its own resources subject solely to specialized component subcontracting within Rule 32(1)(f) of PP Rules 2026.

4. The Procuring Agency shall not pay the Service Provider. Subject to valid licence and statutory fee approval, the Service Provider shall recover only notified, all-inclusive per-UIM rates directly from manufacturers. The Service Provider shall not levy separate equipment, installation, licence, platform, maintenance or minimum-volume charges on FBR or manufacturers.

IN WITNESS whereof the parties hereto have caused this Contract to be executed in accordance with their respective laws the day and year first above written.

Signed, sealed and delivered for and on behalf of the Procuring Agency:
Name: _____
Designation: _____
Signature: _____
Date: _____

Witness to the signature of the Procuring Agency:
Name: _____
CNIC: _____
Signature: _____

Signed, sealed and delivered for and on behalf of the Supplier/SOE:
Name: _____
Designation: _____
Signature: _____
Date: _____

Witness to the signature of the Supplier/SOE:
Name: _____
CNIC: _____
Signature: _____

Performance Security (or guarantee) Form (Not Applicable)

To: [**Federal Board of Revenue (FBR)**, Government of Pakistan*]*

WHEREAS *[name of Supplier]* (hereinafter called "the Supplier") has undertaken, in pursuance of Contract No. *[reference number of the contract]* dated *[insert date]* to delivery *[description of goods and services] (*hereinafter called "the Contract").

AND WHEREAS it has been stipulated by you in the said Contract that the Supplier shall furnish you with a Bank Guarantee by a reputable bank for the sum specified therein as security for compliance with the Supplier's performance obligations in accordance with the Contract.

AND WHEREAS we have agreed to give the Supplier a guarantee:

THEREFORE, WE hereby affirm that we are Guarantors and responsible to you, on behalf of the Supplier, up to a total of *[amount of the guarantee in words and figures],* and we undertake to pay you, upon your first written demand declaring the Supplier to be in default under the Contract and without cavil or argument, any sum or sums within the limits of *[amount of guarantee]* as aforesaid, without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

This guarantee is valid until the: *[insert date]*

Signature and seal of the Guarantors

[name of bank or financial institution]

[address]

[date]

Integrity Pact

DECLARATION OF FEES, COMMISSION AND BROKERAGE ETC. PAYABLE BY THE SUPPLIERS OF GOODS, SERVICES & WORKS IN CONTRACTS WORTH RS.10.00 MILLION OR MORE

Contract Number: 5(__)/TDU/IR/2026 Date: [insert]

Estimated evaluated value: [to be calculated from accepted UIM rates and comparative volumes; not a guaranteed purchase or liability of FBR]

Contract Title: Provision of End-to-End Unique Identification Marking (UIM) / Tax Stamp Services for Household Electrical Goods, Storage Batteries and Lubricants

[Name of Supplier] hereby declares that it has not obtained or induced the procurement of any contract, right, interest, privilege or other obligation or benefit from Federal Board of Revenue (FBR) or any administrative subdivision or agency thereof or any other entity owned or controlled by FBR through any corrupt business practice.

Without limiting the generality of the foregoing [Name of Supplier] represents and warrants that it has fully declared the brokerage, commission, fee etc. paid or payable to anyone and not given or agreed to give and shall not give or agree to give to anyone within or outside Pakistan either directly or indirectly through any natural or juridical person, including its affiliate, agent, associate, broker, consultant, director, promoter, shareholder, sponsor or subsidiary, any commission, gratification, bribe, finder's fee or kickback, whether described as consultations fee or otherwise, with the object of obtaining or inducing the procurement of a contract, right, interest, privilege or other obligation or benefit in whatsoever form from FBR, except that which has been expressly declared pursuant hereto.

[Name of Supplier] certifies that it has made and will make full disclosure of all agreements and arrangements with all persons in respect of or related to the transaction with FBR and has not taken any action or will not take any action to circumvent the above declaration, representative or warranty.

[Name of Supplier] accepts full responsibility and strict liability for making and false declaration, not making full disclosure, misrepresenting fact or taking any action likely to defeat the purpose of this declaration, representation and warranty. It agrees that any contract, right interest, privilege or other obligation or benefit obtained or procured as aforesaid shall, without prejudice to any other right and remedies available to FBR under any law, contract or other instrument, be voidable at the option of FBR.

Notwithstanding any rights and remedies exercised by FBR in this regard, [Name of Supplier] agrees to indemnify FBR for any loss or damage incurred by it on account of its corrupt business practices and further pay compensation to FBR in an amount equivalent to ten time the sum of any commission, gratification, bribe, finder's fee or kickback given by [Name of Supplier] as aforesaid for the purpose of obtaining or inducing the procurement of any contract, right, interest, privilege or other obligation or benefit in whatsoever form from FBR.

[FBR] [State Owned Entity]