



**Government of Pakistan
Revenue Division
Federal Board of Revenue
(Pakistan Raises Revenue Program Office)**

Re. No. 3(12)/2026-Addl.Dir(P&F) / 543479

Dated: 10th August 2026

Subject: MINUTES OF PRE-BID MEETING AND RESPONSES TO THE CLARIFICATION - PROCUREMENT OF CONTAINERS FOR ALL DIGITAL ENFORCEMENT STATIONS (DES) – INDUS SITES

The Federal Board of Revenue (FBR), Pakistan has received financing from the World Bank toward the cost of the Pakistan Raises Revenue Program (PPRP) and intends to apply part of the proceeds toward payments under the contract for Procurement of Containers for all Digital Enforcement Stations (DES) – Indus Sites. The Specific Procurement Notice (SPN) was published vide PID No.I(547)/26 on 18th July 2026 and the Request for Bids (RFB) was published on the official website of FBR. As per the details provided in the SPN and RFB, the Pre-bid meeting was held on 24th July 2026, attendance sheets of Procuring Agency and Firms are attached at Annex-A.

2. The meeting was attended by the members of Centralized Procurement / Evaluation Committee constituted for all procurement activities related to Digital Enforcement Stations and prospective bidders. The purpose of the Pre-bid Meeting was to provide clarifications on queries/questions raised by the representatives of the prospective bidders on the RFB Document for subject procurement activity, to facilitate them in preparation of effective technical and financial bids.

3. The FBR team gave a brief overview of the World Bank Procurement Guidelines and apprised on the structure of the RFB Document. The prospective bidder representatives were thereafter invited to share their queries for clarification. In view of the queries raised by the bidder's representative during the meeting, the FBR team clarified the same in the light of the relevant clauses of the bidding document and Procuring Agency's requirements.

4. In addition, the representatives were also requested to share their queries in writing in order to avoid any confusion. In this regard, it was clarified that the Federal Board of Revenue would reply all the queries of the prospective bidders in the form of Minutes of Pre-bid Meeting. The Minutes of Pre-bid Meeting would be shared with all the prospective bidders who have

participated in the Pre-Bid Meeting and/or would have asked for clarifications subsequent to the Meeting. Besides, the Minutes would also be uploaded on the website of the Federal Board of Revenue www.fbr.gov.pk/tenders in addition to the addendum in light of approved amendments.

5. Accordingly, the following table responds to the queries received in writing during and/ or after Pre-bid Meeting, by the prospective bidders and replies thereof by FBR:

Sr. No.	SPN/ RFB Section - Clause	Existing Clause / Specification	Queries / Suggestions	Response / Clarification / Amendment by CPC
1.	Section III – Evaluation & Qualification Criteria 6(a & b)	(a) Financial Capability: The Bidder shall submit audited financial statements or, if not required by the law of the Bidder's country, other financial statements acceptable to the Purchaser, for the latest five (05) financial years prior to bid submission deadline, demonstrating the current soundness of the Bidder's financial position. These financial statements must include balance sheets, profit and loss accounts, assets and liabilities, investments and availability of financial resources to manage the contract. Average annual Turnover of the bidder / JV should be at least Rs. 150 Millions in the last five years. For a joint venture, this requirement may be met by all members combined subject to the condition that each member meet at least 25% criteria and lead member to meet at least 50% of financial capability criteria (b) Specific Experience: The Bidder shall demonstrate successful completion of at least two (02) contracts of a similar nature, scope, and complexity within the last five (05) years prior to the bid submission deadline, where each contract must have a minimum value of PKR 100 Millions and involve the supply of ISO-standard containers. For a joint venture, this requirement may be met by all members combined.	We would like to bring to your kind attention that the tender already requires bidders to furnish substantial financial securities to safeguard FBR's interests, namely: - Earnest Money (Bid Security) of PKR 4.3 Million - Performance Guarantee of 2% of the contract value, amounting to approximately PKR 8.7 Million Given that these two securities already provide adequate financial protection to FBR against non-performance, default, or withdrawal by the bidder, we respectfully submit that the additional eligibility conditions of (i) PKR 150 Million average annual turnover and (ii) two similar contracts of PKR 100 Million each are overly restrictive and not commensurate with the scope and value of this particular contract. These conditions risk unnecessarily narrowing the field of eligible, technically and financially capable bidders, which may reduce competition and could ultimately affect the best value achievable for FBR. We therefore request that FBR kindly review and consider relaxing or removing these two conditions, or alternatively reducing the thresholds to a level proportionate to the contract value and the financial securities already being obtained. This would encourage wider participation and healthy competition, in line with the	Bid Security for subject tender is PKR 4,375,000/-. (b) Specific Experience: The Bidder shall demonstrate successful completion of at least two (02) contracts of a similar nature, scope, and complexity within the last five (05) years prior to the bid submission deadline, where the contract(s) must have a minimum combined value of PKR 200 Millions and involve the supply of ISO-standard containers. For a joint venture, this requirement may be met by all members combined. <i>Necessary Addendum of the RFB is being issued and available on FBR website.</i> Performance security for subject tender would be 5% of contract price. The advertised evaluation criteria 6(a) Financial Capability will prevail.

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			principles of transparency and open competition under public procurement rules, while FBR's financial interests remain fully protected through the earnest money and performance guarantee already required.	
2.	Section VII – 3. Technical Specifications	Section VII – 3. Technical Specifications	Technical Specifications 1. The bidding document specifies the supply of used 20-foot ISO freight containers. Kindly confirm whether there is any maximum permissible manufacturing year or maximum age of the containers that will be considered acceptable. 2. Will containers with expired CSC (Container Safety Convention) plates be accepted, provided they are structurally sound and fully compliant with the technical specifications of the bidding document? 3. Kindly clarify the acceptable condition of the containers with respect to the following: • Surface rust • Dents • Floor repairs • Previous repainting • Weld repairs 4. Will FBR accept containers that have undergone refurbishment prior to delivery, provided they meet all technical requirements and successfully pass the required inspection? 5. The bidding document requires inspection by an internationally recognized third-party inspection agency (e.g., SGS, Bureau Veritas, Cotecna, or equivalent). Kindly clarify the inspection procedure, specifically: • Will the Supplier notify FBR once the containers are ready for inspection, after which FBR will appoint or instruct the inspection agency?	1. The age of the containers is not limited to any specific number as long as the containers meet the prescribed technical specifications in the relevant section of bidding document. 2. Yes if certified according the documents of inspected agencies mentioned in RFB. 3. They have to be used for dry freight storage for long time; therefore, containers with surface rust, dents, floor repairs, and weld repairs provided if structural integrity and gate safety mechanisms are intact <i>except previous repainting</i> shall not be accepted. 4. Yes 5. Please review the following clarification: • No

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			• Or will it be the sole responsibility of the Supplier to directly engage and coordinate with the third-party inspection agency? • Will an authorized representative of FBR be present during the inspection process? 6. Are bidders required to submit photographs, serial numbers, or other identification details of the containers for approval prior to delivery? 7. Since the specifications refer to ISO 668 or equivalent, kindly confirm whether containers complying with other internationally recognized equivalent standards will also be considered acceptable.	• It is the responsibility of supplier to certify by the pre-shipment agencies listed in the RFB. • No, only at the time of delivery FBR will only verify the documents provided. 6. Not specifically, any documented evidence sufficient to fulfill the identifications of containers certified by the agencies should be provided, at the time of delivery rep will verify the documents and store. 7. Only ISO 668 is acceptable.
3.	Section VII – 1. Goods and Delivery Schedule	-	Delivery & Logistics 8. The bidding document specifies completion of deliveries within 180 calendar days for all three batches. However, the delivery schedule for the first batch has not been specified. Kindly clarify whether: • A minimum delivery timeline for the first batch has been predetermined by FBR; or • The delivery schedule will be mutually agreed upon at the time of contract signing. 9. Kindly provide the exact quantity, delivery address, and unloading point for each Digital Enforcement Station. 10. If available, kindly share site photographs or layout drawings of the 25 delivery locations to facilitate transportation planning. 11. Please confirm: • Whether all delivery sites are ready to receive the containers; • Whether the sites are accessible for trailers, cranes, and forklifts for unloading; and	8. A minimum delivery timeline for delivery of first batch is not predetermined by FBR. The supplier must deliver complete quantity within 180 calendar days from the Date of Contract Signing. Bidders may indicate a timeline for batchwise delivery anyhow meeting the 180 calendar days deadline. 9. Mentioned in Document. 10. Sites are plan land and easy to access by road. 11. Yes, sites are accessible no such issue will arise, Customs has setup almost everywhere in country so no such issue will arise. In case of any force majeure relating to site geography the supplier will be supported by Custom Wing or its

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			In the event that a delivery site is inaccessible to trailers, what delivery and unloading procedure will be applicable.	nominated representative(s), Procuring Agency.
4.	-	-	Commercial Matters 12. Will price adjustment be permitted in the event of significant increases in transportation or logistics costs during contract execution? 13. Is any advance payment or mobilization advance permissible under this contract? 14. Kindly confirm the expected payment timeline following successful inspection, acceptance, and submission of the required documentation. 15. Please clarify the following payment-related matters: - Will payments be released separately against the successful delivery of each batch? - Will any retention money be deducted from payments? - Is a one-year performance security required in lieu of retention? - What supporting documents are required to accompany each invoice? - Will submission of complete import documentation be mandatory, or will the invoice, delivery challan, third-party inspection certificate, and signed contractual documents be sufficient for payment processing?	12. Price adjustment is not permitted, this will be a fixed cost contract. 13. Please refer to Section IX – Special Conditions of Contract Clause GCC 16.1 whereby advance payment is not permissible. 14. Please refer to clause 16.1 of GCC Section VIII reproduced below “Payments shall be made promptly by the Purchaser, but in no case later than sixty (60) days after submission of an invoice or request for payment by the Supplier, and after the Purchaser has accepted it.” 15. Please review the following clarifications: - Yes, payments will be made against successful delivery of each batch. - No retention money will be deducted from payments. - One year performance security is required in lieu of warranty of supplied goods. - Please review Section IX – Special Conditions of Contract Clause GCC 16.1 for supporting documents. - Please review Section IX – Special Conditions of Contract Clause GCC 16.1 for submission of documents.
5.	Section VII – 3C (Compliance Requirements Warranty)	The Supplier shall provide the following minimum warranties from Final Acceptance by the Purchaser:	Warranty & After-Sales Support 16. The bidding document requires a one-year warranty. Kindly clarify:	16. Regarding details of warranty, please review clause 28 of the General Conditions of Contract in Section VIII of the bidding document and its

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		<table><tr><th>Component</th><th>Minimum Warranty</th></tr><tr><td>Structural Frame</td><td>One (01) Year</td></tr><tr><td>Water Tightness</td><td>One (01) Year</td></tr><tr><td>Exterior Coating</td><td>One (01) Year</td></tr><tr><td>Door Assembly & Locking System</td><td>One (01) Year</td></tr><tr><td>Flooring</td><td>One (01) Year</td></tr><tr><td>Defects</td><td>One (01) Year</td></tr></table> Any defect occurring during the warranty period shall be repaired or the defective container replaced by the Supplier at no additional cost to the Purchaser.	Component	Minimum Warranty	Structural Frame	One (01) Year	Water Tightness	One (01) Year	Exterior Coating	One (01) Year	Door Assembly & Locking System	One (01) Year	Flooring	One (01) Year	Defects	One (01) Year		• The scope and coverage of the warranty; • Required response time upon notification of a defect; • Maximum repair timeline; • Whether replacement of the container will be required where repair is not technically feasible; and • The maximum allowable timeframe for replacement during the warranty period. 17. Please confirm: • Whether normal wear and tear will be excluded from warranty obligations; and • Whether the warranty may be issued by the successful bidder on its official letterhead, or whether a manufacturer's/ international warranty is mandatory.	corresponding clause in Section IX – Special Conditions of Contract. 17. Please review the following clarification: • Wear and tear will not be excluded from warranty obligations • Warranty may be issued by the Successful bidder on its official letterhead.
Component	Minimum Warranty																		
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6.	Section VII – 5 (Inspections & Tests)	-	Inspection & Acceptance 18. Kindly specify the acceptance criteria that will be applied during inspection of the containers. 19. In the event that a container is rejected during inspection, what timeframe will be allowed for its replacement? 20. Will a joint inspection report be prepared and signed by representatives of both FBR and the Supplier upon completion of the inspection?	18. The Details of inspection and test to be performed may be reviewed to 5. Inspections and Tests, Section VII – Schedule of Requirements. 19. Till completion of supply date mentioned in RFB. 20. After receiving at site the end user will verify the deliverables only.															
7.	Section VII – 3 (Technical Specifications)		Bid Evaluation & Qualification 21. Kindly clarify whether a Manufacturer's Authorization Certificate is mandatory where bidders are supplying used containers procured from third-party sources. 22. Will prior experience in the supply of used ISO freight containers be considered sufficient, or is previous experience with Government or Public Sector organizations mandatory? 23. Where containers are offered under an internationally	21. Please refer to Section ITB clause 17.1(a) further elaborated in Section-III BDS clause 17.1(a) where the Manufacturer's authorization/ authorized dealer/ distributor/ reseller is: Not Required. 22. Please refer to clause 6.1(c) where the experience is limited to the supply of ISO-standard containers and not limited to Government or Public Sector. 23. Proper specifications related to the standard are mentioned															

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					recognized equivalent standard, how will substantially equivalent containers be evaluated if minor dimensional or cosmetic differences exist without affecting functionality or compliance?	equivalent standards not fulfilling these requirements will be rejected.																																	
8.	Section VII – 1 (List of Goods and Delivery Schedule)	<table><tr><th>Batch</th><th>Quantity</th><th>Physical unit</th></tr><tr><td>Batch-1</td><td>300</td><td>300</td></tr><tr><td>Batch-2</td><td>300</td><td>300</td></tr><tr><td>Batch-3</td><td>275</td><td>275</td></tr></table>	Batch	Quantity	Physical unit	Batch-1	300	300	Batch-2	300	300	Batch-3	275	275			-	The quantity of batches is amended as follows: <table><tr><th>Batch</th><th>Quantity</th><th>Physical unit</th></tr><tr><td>Batch-1</td><td>150</td><td>150</td></tr><tr><td>Batch-2</td><td>150</td><td>150</td></tr><tr><td>Batch-3</td><td>150</td><td>150</td></tr><tr><td>Batch-4</td><td>150</td><td>150</td></tr><tr><td>Batch-5</td><td>150</td><td>150</td></tr><tr><td>Batch-6</td><td>125</td><td>125</td></tr></table> <i>Necessary Addendum of the RFB is being issued and available on FBR website.</i>	Batch	Quantity	Physical unit	Batch-1	150	150	Batch-2	150	150	Batch-3	150	150	Batch-4	150	150	Batch-5	150	150	Batch-6	125	125
Batch	Quantity	Physical unit																																					
Batch-1	300	300																																					
Batch-2	300	300																																					
Batch-3	275	275																																					
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Batch-6	125	125																																					
9.	Section VII – 3 (Technical Specifications) D. Bill of Quantity Notes:	6. Batch Deliveries: Delivery shall be made strictly in accordance with the approved Batch Delivery Schedule specified in the Schedule of Requirements. Each batch shall comprise the quantity specified therein and shall be subject to inspection and acceptance by the Purchaser before processing of payment. Delivery of quantities outside the approved batches shall not be made without the prior written approval of the Purchaser.			-	6. Batch Deliveries: Delivery shall be made strictly in accordance with the approved Batch Delivery Schedule specified in the Schedule of Requirements and subsequent clarifications/ amendments issued by the Procuring Agency. Each batch shall comprise the quantity specified therein and shall be subject to inspection and acceptance by the Purchaser before processing of payment. Delivery of quantities outside the approved batches shall not be made without the prior written approval of the Purchaser. <i>Necessary Addendum of the RFB is being issued and available on FBR website.</i>																																	
10.	Section VIII – General Conditions of Contract 39. Batch Delivery Schedule	The Supplier shall deliver the Goods in three (03) batches in accordance with the Delivery Schedule specified in the Schedule of Requirements as follows; within one hundred eighty (180) calendar days from the Date of Contract Signing: (a) Batch-1 – 300 Containers (b) Batch-2 – 300 Containers (c) Batch-3 – 275 Containers Delivery of each batch shall constitute a contractual milestone for inspection, acceptance and payment. Failure to deliver any batch within the stipulated period shall constitute delayed performance under the Contract.			-	The Supplier shall deliver the Goods in six (06) batches in accordance with the Delivery Schedule specified in the Schedule of Requirements as follows; within one hundred eighty (180) calendar days from the Date of Contract Signing: (a) Batch-1 – 150 Containers (b) Batch-2 – 150 Containers (c) Batch-3 – 150 Containers (d) Batch-4 – 150 Containers (e) Batch-5 – 150 Containers (f) Batch-6 – 125 Containers Delivery of each batch shall constitute a contractual milestone for inspection, acceptance and payment. Failure to deliver any batch within the																																	

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				stipulated period shall constitute delayed performance under the Contract. <i>Necessary Addendum of the RFB is being issued and available on FBR website.</i>
11.	Section IX – Special Conditions of Contract	GCC 16.1: The method and conditions of payment to be made to the Supplier under this Contract shall be as follows: i. 100% payment(s) shall be made upon completion of each delivery on DDP (Delivered Duty Paid) basis as per respective clauses of the Contract and verification/ inspection/ testing/ acceptance/ sign-off of the Supplier's invoice(s) along with Documents for Payments by the Purchaser for one or more accepted batch (s). ii. The Supplier shall submit the relevant invoice together with all documents required under the Contract for the respective batch (s), including inspection certificates, delivery challans, warranty certificates, serial number register and any other documents specified in the Contract. iii. The Purchaser shall process payment only after successful inspection and issuance of the Batch Acceptance Certificate. iv. Payment for one batch shall not constitute acceptance of subsequent batches or relieve the Supplier of any remaining contractual obligations. v. A sign-off by Purchaser regarding successful delivery, acceptance and subsequent installation, testing and commissioning (where/ if applicable) shall be a prerequisite before an invoice can be submitted by the Supplier.	-	GCC 16.1: The method and conditions of payment to be made to the Supplier under this Contract shall be as follows: i. 100% payment(s) shall be made upon completion of each delivery on DDP (Delivered Duty Paid) basis as per respective clauses of the Contract and verification/ inspection/ testing/ acceptance/ sign-off of the Supplier's invoice(s) along with Documents for Payments by the Customs Wing or its nominated representative(s) for one or more accepted batch (s). ii. The Supplier shall submit the relevant invoice together with all documents required under the Contract for the respective batch (s), including inspection certificates, delivery challans, warranty certificates, serial number register and any other documents specified in the Contract. iii. The Purchaser shall process payment only after successful inspection and issuance of the Batch Acceptance Certificate by the Customs Wing or its nominated representative(s). iv. Payment for one batch shall not constitute acceptance of subsequent batches or relieve the Supplier of any remaining contractual obligations. v. A sign-off by Purchaser's Customs Wing or its nominated representative(s) regarding successful delivery, acceptance and subsequent installation, testing and commissioning (where/ if applicable) shall be a prerequisite before an invoice can be submitted by the Supplier. <i>Necessary Addendum of the RFB is being issued and available on FBR website.</i>
12.	Section IX – Special Conditions of Contract	GCC 28.3: The period of validity of the Warranty/ Support shall be 1 year with effect from the date of	-	GCC 28.3: The period of validity of the Warranty/ Support shall be 1 year with effect from the date of

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		completion of 100% delivery and installation acknowledged/confirmed by the Purchaser. The warranty period applicable to each container shall commence from the date of issuance of the respective Batch Acceptance Certificate.		completion of 100% delivery and installation acknowledged/confirmed by the Purchaser i.e. Custom Wing or its nominated representative(s). The warranty period applicable to each container shall commence from the date of issuance of the respective Batch Acceptance Certificate issued by the Custom Wing or its nominated representative(s). <i>Necessary Addendum of the RFB is being issued and available on FBR website.</i>

6. The remaining terms and conditions of the RFB shall remain the same except for those included in the subsequently issued corrigendum/ addendum and these clarifications and responses shall be deemed as part of the Request for Bids (RFB).

Note:

These clarifications/ amendments are issued with the approval of the concerned committee and do not require any signature.