



Term of Reference Hiring Services of Tax Consultant / Character Accountant Firm

Gwadar Port Authority
Pak – China Friendship Road
Gwadar



BASIC DATA SHEET

1	Name of the Assignment is: Hiring services of Tax Consultant
2	The method of selection is: Quality and Cost Based System (QCBS)
3	PPRA Rules: Single Stage, Two Envelope Procedures
4	Contract Duration: 01 One Year
5	Financial Proposal to be submitted together with Technical proposal: Yes
6	Proposal Submission Address is: Director (Accounts) 3 rd floor GPA Head Office PAK, China Friendship Road Gwadar
7	Proposal must be submitted not later than the following date and time
8	Proposals Validity: 90 days after Bid Opening
9	Consultant to state cost in the national Currency i.e. PKR only
10	Consultant must submit the original and a copy of the Technical proposal and the original of the Financial proposal



1. Introduction: The purpose of this document is to outline the Terms of Reference (TORs) for hiring a Tax Consultant to manage and oversee tax matters related to the Federal Board of Revenue (FBR) and Balochistan Revenue Authority (BRA), including compliance, advisory, and representation.

2. Objectives: The Tax Consultant will be responsible for ensuring compliance with all applicable tax laws and regulations, optimizing tax efficiency, and representing the GPA in all tax-related matters with the FBR and BRA.

3. Scope of Work: The Tax Consultant will perform the following tasks:

3.1 Tax Compliance & Advisory

- 3.1.1. Ensure timely preparation and submission of all tax returns (income tax, sales tax, withholding tax, and other applicable taxes) to FBR and BRA.
- 3.1.2. Handling necessary correspondence to ensure compliance and that the returns filed fall within the teamwork of universal self-assessment.
- 3.1.3. Filing of annual tax returns w.e.f. July 2016 to June 2026
- 3.1.4. Provide guidance on tax implications for business decisions and transactions.
- 3.1.5. Advise on tax planning and optimization strategies within the legal framework.

3.2 Representation & Liaison

- 3.2.1. Represent the GPA in tax audits, hearings, and proceedings before FBR, BRA, and other regulatory authorities.
- 3.2.2. Handle correspondence with tax authorities regarding assessments, notices, and appeals.
- 3.2.3. Facilitate communication with tax authorities for obtaining exemptions, clarifications, and refunds.
- 3.2.4. Maintain up-to-date records of tax filings and communications with tax authorities.



4. Bidding Procedure (Terms and Conditions)

- 4.1 The "Single stage two envelopes" bidding procedure will be adopted for receipt, opening, and evaluation of the proposals, as given in the succeeding paragraphs. The envelopes shall be marked as "TECHNICAL PROPOSAL" and "FINANCIAL PROPOSAL" in bold and legible ink to avoid confusion. Both envelopes shall be sealed, and the two envelopes shall be placed in a single package, also sealed.
- 4.2 The proposal shall be prepared in indelible ink, it shall contain no overwriting, except as necessary to correct errors made by the Firm itself. The authorized person (s) of the firm must initial any such corrections.
- 4.3 An authorized representative of the firm shall initial all pages of the financial proposal. The representative's authorization is to be confirmed by an "Authorization Letter" accompanying the proposal.
- 4.4 The completed proposals must be delivered at the submission date given in the Tender Notice. Any proposals received after the closing date and time for submission of proposals shall be returned unopened.
- 4.5 After the deadline for submission of proposals, the "Tender Evaluation Committee" will open the technical proposals immediately.
- 4.6 The technical proposals will be evaluated in accordance with the specified evaluation criteria given in these documents by the "Tender Evaluation Committee" appointed by GPA.
- 4.7 The firms scoring 70% or above points will be declared technically qualified.
- 4.8 Financial proposals of only those firms who have been declared as technically qualified will be opened publicly at a time, date, and venue, which will be announced by GPA and notified to all successful bidders. The financial proposals of the Firms who were not technically qualified will be returned unopened to respective bidders.

4.9 The Firm giving the lowest rates among technically qualified firms will be considered for award of contract and will be called for further discussion and necessary action.

4.10 Selection of the successful bidder(s) shall be based on the Least-Cost Selection Method which means, "Technically responsive, lowest financial bid, received from Eligible Bidder" (as specified under the heading of the "Letter of Invitation for Bids-Eligibility Criteria for Bidders" and Bidders shall be categorized as:

- i) Eligible Bidders
- ii) Ineligible Bidders

4.11 Proposals from Ineligible Bidders shall be declared "Non-Responsive", consequently shall not be accepted for any further evaluation"

- i) Their Financial Proposals shall be returned without being opened.
- ii) Their Bid security shall be released upon their written request.

4.12 The "Departmental Tender Committee shall then evaluate the Bids received from the Eligible Bidders. The Technical Proposal shall be evaluated in line with ICAP / Tax related rules. Bids conforming to the required specification / technical requirements shall stand Responsive, hence will qualify for Financial Bid opening. All proposals shall be categorized as:

- i) Responsive Proposals
- ii) Non-Responsive Proposals

5 Training & Capacity Building

5.1 Conduct internal training sessions for finance and accounts staff on tax regulations and compliance requirements.

5.2 Assist in the implementation of the best practices for tax management within the GPA.

6. Deliverables: The consultant shall provide the following deliverables:



- 6.1 Monthly and annual tax compliance reports.
- 6.2 Tax planning and advisory reports as required.
- 6.3 Representation and response reports for tax assessments and audits.
- 6.4 Updated documentation on tax laws and regulatory changes.

7. Eligibility Criteria The consultant must meet the following criteria:

- 7.1 Registered with ICAP or Tax Regulatory Body of Pakistan
- 7.2 Registered with relevant Tax Authorities (FBR and BRA) and have valid NTN and Active Taxpayer Status.
- 7.3 The firm shall provide an undertaking that the firm has not been declared blacklisted by any Government / Semi-Government institutions.
- 7.4 Provide undertaking that no litigation whatsoever is in process pending in Court of Law against the bidding firm.
- 7.5 A qualified Chartered Accountant (CA), Certified Public Accountant (CPA), or equivalent qualification in taxation.
- 7.6 At least Ten (10) years of relevant experience in tax consultancy, including experience with FBR and BRA taxation matters.
- 7.7 Proven experience in handling tax litigation, audits, and appeals.
- 7.8 Strong understanding of corporate tax laws, sales tax regulations, and withholding tax requirements.
- 7.9 The firm shall attach relevant documents or certificates to validate their eligibility vis-à-vis the above requirements.
- 7.10 A letter with technical proposal showing that bid security @2% of bid has been attached with the proposal.
- 7.11 Bidders not fulfilling the above eligibility criteria (PPRA Rule) will not be considered for further technical evaluation.

8. Duration of Engagement: The consultant will be engaged for an initial period of one (1) year, subject to renewal based on performance evaluation and organizational requirements.

9. Reporting & Coordination: The Tax Consultant will report to the Director (Accounts) or an assigned representative and will coordinate with the finance and accounts department to ensure effective tax management.

10. Payment Terms:



10.1 Payment will be made on a mutually agreed fixed retainer basis or as per the consultancy fees agreed.

10.2 Additional compensation may be provided for litigation and representation beyond standard scope before prior approval of the Competent Authority of GPA.

10.3 The firm is required to quote lump sum fee, including all applicable taxes such as FBR and BRA and out of the pocket expenditures etc.

10.4 Invoices shall be submitted work done/completed along with summary of the work.

11. Financial Proposal:

11.1 Bill of Quantities:

The tendering firm may submit their financial bids for the following components of work:

Amount

- a) Calculations and filling of annual tax returns of GPA as per rules. w.e.f. July 2016 to June 2026 (including all taxes and out of pocket expenditures) Rs. _____
- b) Consultancy Services as mentioned under the scope of works of TORs for the period of one-year (including all taxes and out of pocket expenditures) Rs. _____

12. Technical / Qualification Evaluations for Auditing firms

12.1 The proposal will be evaluated and considered in accordance with the technical proposal as well as Financial Proposal on the basis as defined in Public Procurement Regulatory Authority Rules. Criteria to be used for the selection of the firm are given below.



Sr.No	Technical Evaluation Criteria	
1	Mandatory requirements	Mandatory
	The firm Must be QCR Rated by ICAP or Tax Regulatory Body	
	Undertaking that firm is not black listed by government	
	Details of Litigation / No Litigation with Government	
2	Registration with Tax Authorities (FBR&BRA) and on Active tax payers list	30
	Experience as on bid closing date	
	More than 10 years	
	More than 05 years	
3	Less than 05 years	15
	Tax Related Experience of public Sector Authorities / Ports	10
	More than 06 Clients	5
	More than 03 Clients	40
4	Less than 03 Clients	20
	Number of Qualified CA/Tax Consultants	15
	More than 03 Clients	10
	less than 02	5
5	Number of Offices	15
	More than 01	10
	One Office	5
	Total	100
	Qualiffying Marks 70%	

13. Confidentiality: The consultant shall maintain strict confidentiality regarding the financial and tax matters of the GPA and shall not disclose any sensitive information without prior written consent.

14. Submission of Proposal: Interested consultants/character accountant firms are requested to submit their proposals, including their profile, relevant experience, approach and methodology, and financial quotation, by _____.

15. Contact Information: For any queries related to this TOR, please contact:

- | | |
|--|---|
| a) Muhammad Hanif,
Director (Accounts)
Ph: 086-4212_____ | b) Shahnawaz Sangour
Dy. Director (Finance)
Ph: 086-4212330 |
|--|---|

Affidavit



As owner of M/s

I/We accept the terms and conditions as laid down in TORs and in advertisement notice.

I/We shall also observe all the rules/regulations framed by the Gwadar Port Authority regarding Provision of Consultancy Services and Bid by all such rules. I/ We shall provide audit/consultancy services required by the appointing agency (GPA).

SIGNATURE

WITH STAMP OF THE
FIRM

Date: _____



FIRM's PROFILE

Company Name:	
Address of Office:	
Name of Contact Person	
Mobile #	
Telephone No: (Office)	
NTN No:	
Years of Experience:	
No of Clients (Authorities / Ports)	

Authorized-Signature:

Name&Designation

:

Company-Seal

:

