



DRUG REGULATORY AUTHORITY OF PAKISTAN

(A statutory body established under the Drug Regulatory Authority of Pakistan Act, 2012 (the Act))

BIDDING DOCUMENT

“ APPOINTMENT OF TAX CONSULTANT “

Drug Regulatory
Authority of Pakistan
Prime Minister's
National Health
Complex, Park
Road, N.I.H, Chak
Shahzad, Islamabad.

Tel: 051-9255911
URL:
www.dra.gov.pk

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1. INTRODUCTION

The Drug Regulatory Authority of Pakistan (the Authority) is a statutory body established under the Drug Regulatory Authority of Pakistan Act, 2012 (the Act). The Authority was established for the effective coordination and enforcement of the Drugs Act, 1976 to bring harmony in interprovincial trade and commerce of therapeutic goods and to expedite the regulation of the manufacturing, import, export, storage, distribution and sale of therapeutic goods. Among other things DRAP is also required to collect fees for the regulatory services provided by it and the income of DRAP is made taxable under Income Tax Ordinance, 2001.

DRAP invites sealed bids / proposals for the appointment of tax consultant for the period of 03 years (i.e. tax year 2026, 2027 & 2028) from capable Firms licensed by the Institute of Chartered Accountants of Pakistan, registered with Federal Board of Revenue (FBR) and similar Provincial/local bodies.

2. BIDDING PROCESS

- a) The Bidding will be conducted under Regulation 3(C) Lease Cost Selection Method of Procurement of Consultancy Services Regulations, 2010.
- b) The bid/proposal to be uploaded to e-Pak Acquisition & Disposal System (**e-PADS**), comprising both the **technical proposal** and the **financial proposal**. **The attachment of bid/proposal on e-PADS is mandatory, failing which the bid shall be rejected.**
- c) Initially, the **“TECHNICAL PROPOSAL”** shall be opened.
- d) DRAP shall evaluate the submitted technical proposals in accordance with eligibility and evaluation criteria of this document without reference to the price.
- e) After evaluation and approval of the technical proposals, the financial proposals of the technically responsive Consultants will be opened at a time, date and venue announced and communicated to Consultants on e-PADS.
- f) DRAP shall evaluate the technical proposals in a manner prescribed under Section 03 and 05 of this document without reference to the price and shall reject any proposal which does not conform to the specified requirements

3. TECHNICAL PROPOSAL

- a. The technical proposal shall be clearly marked with the following: -

“TECHNICAL PROPOSAL”

- b. The technical proposal shall include;
 - i. A covering letter from the head of the Firms/ Companies or an authorized representative of the applicant.
 - ii. All the documents mentioned in bidding document shall be part of technical

proposal except financial proposal.

4. **ELIGIBILITY CRITERIA**

Consultants must give compliance to the below mentioned clauses as these are mandatory for being eligible for the bidding process:

(TABLE I)

Sr.No#	Mandatory Requirements	Ref. Page no. in proposal
a.	In case of company, Incorporation certificate from Security and Exchange Commission of Pakistan (SECP) with valid NTN. In case of Firm, Form-C issued by registrar of Firms with Valid NTN.	
b.	Valid Registration with FBR for Income Tax/Sales Tax purposes and with relevant Tax/Revenue Authority and are on Active Taxpayer List (ATL).	
c.	The Consultant shall provide an undertaking on letter head that the Consultant has not been declared blacklisted by any Government/Semi-Government institutions.	
d.	Must have experience of providing taxation service to at least 03 Public Sector Entities/Regulatory Authority(ies) (Documentary evidence to be attached)	
e.	License(s) to practice from the relevant licensee	
f.	List/details of clients restricted to tax matters	
g.	Detailed CVs of each member of Proposed team showing assignments in detail with segregation of experience.	

5. **INSTRUCTIONS /GENERAL CONDITIONS**

- The firm will be selected after an open, competitive, and transparent bidding process.
- Each page of the technical and financial proposal shall be signed by an authorized representative of the firm. The representative's authorization shall be confirmed by letter of authorization on official letter head of the firm.
- For clarification on any item of this bidding document, the firm may send queries via **e-PADS**, at least five (05) days before the proposal submission date.
- All clarifications will be communicated to the firms through **e-PADS**.
- DRAP may reject all bids or proposals at any time prior to the acceptance of a bid or proposal.
- The firm shall bear all costs associated with the preparation and submission of their respective bids and DRAP will, in no case, be responsible or liable for those costs, regardless of the conductor outcome of the bidding process.
- Firms are under obligation to read and understand complete information package/bid documents, DRAP shall not be responsible towards the firm for any of their claim or complaint which may arise because of non-reading or misreading the bid documents/information package by firms.
- DRAP is the originator of information package/bidding documents, any clarification or interpretation communicated by DRAP, whether in response of a query or otherwise, shall be deemed final, conclusive and will remain unquestioned.

6. **EVALUATION CRITERIA OF FINANCIAL PROPOSAL:**

- DRAP will evaluate the proposals on the basis of their compliance with the evaluation criteria mentioned in Table-I of section 04 of the bidding documents and the point system as specified below in Table II.
- A proposal shall be rejected during technical evaluation if it does not comply with the bidding document.

- c) The bidders meeting the mandatory requirements of Table-I of Section 04 of this document will be evaluated and awarded points as per Table-II of this section.

(TABLE II)

Evaluation Criteria of Technical Proposal			Reference in Page No.
S/No	Description	Weight age	
1	Experience of Firm / Company < 5 years 02 Marks > 5 years to 10 years 05 Marks >10 years 10 Marks	10	
2	Pertinent Qualification & Experience of Director / Manager or relevant employee at firm / company (Attach CV): Qualification: Members of ICAP or similar international/local bodies/members of tax bar = (02 marks per person) Experience: =>10 years (10 marks) > 5 < 10 (5 marks)	20	
3	List of clients to whom taxation services rendered (Attach Relevant Documents of at least 10 clients): >100 Clients (15 marks) => 81 <= 100 (10 marks) => 61 <= 80 (05 marks) <= 60 (03 marks)	15	
4	List of "section 42 companies" to whom taxation services rendered (Attach relevant documents of at least 05 Clients): > 20 clients (10 marks) => 11 <= 20 (08 marks) => 1 <= 10 (06 marks)	10	
6	Taxation consulting experience of Regulatory Authorities in Pakistan (Attach Relevant Documents): > 5 (20 marks) => 3 <= 5 (10 marks) <= 2 (02 marks)	20	
7	Number of Qualified Persons (CA/ACCA/ACMA) dealing with tax matters by the firm / company: =>11 >= 15 (15 marks) => 5 <= 10 (10 marks) <= 4 (05 marks)	15	
8	"Engagement Partner having Experience of 15 years in professional practice after post qualification (Attach CV)" =>15 (05 marks) => 11 <= 14 (03 marks) =< 10 (02 marks)	05	

9	Review Partner having Experience of 5 years of working in Public Sector entity/Regulatory Authority (Attach CV) > 5 (05 marks) =>3 <= 5 (03 marks) <= 2 (02 marks)	05	
Total Marks		100	
Minimum Score Required to Qualify		70 marks	

7. BID SECURITY

- A scanned copy of bid security (**refundable**) in the form of a CDR/Pay Order/Demand Draft, in the name of 'Drug Regulatory Authority of Pakistan', of value PKR 50,000/- (Pak Rupees Fifty Thousand Only) must be attached on **e-PADS** and original bid security shall be submitted to DRAP any time before the closing time of bid submission, failing which the bid shall be rejected.
- Bid Security of Consultants who do not technically qualify shall be returned after result announcement of technical evaluation report.
- Bid Security of technically responsive (qualified) Consultants will be released after ten (10) days of the signing of the contract with the successful Consultant.

8. FINANCIAL PROPOSAL

- The Financial Proposal shall include the information as per format given in following **Table III** (Separately for Year 01, year 02 & 03 respectively);

(TABLE III)

Description	Sr.No.	Category	Price	Sales Tax	Total	Unit
Call out Basis Services	1	Preparation (including revision thereof) of annual return of income along with computation of income, Income tax and tax liability thereon in line with the provisions of Income Tax Ordinance, 2001 and filing/e-filing of the returns for FBR				Per case/instance/ Appeal Lump sum charges all- inclusive i.e. out of pocket, fee etc. from preparation/filing till final decision
	2	To advise the Authority on & computation of quarterly advance tax				
	3	Preparation, as applicable in law, of all (Monthly/Quarterly/Biannual/Annual etc.) Statements/returns the Tax Collected/deducted (Withholding) Income and Sales tax and filing/e-filing as per statutory timelines or revision thereof				
	4	Preparation, compilation, reconciliation, printing of information/documents/data on required format, from DRAP record (i.e. ledgers & financial statements etc.) for responding to tax notices.				
	5	Preparation and filing of refund application for refund due, if any				
	6	Attendance before the tax authorities and responding to notices issued in connection with				

		the corporate tax return and audit proceedings till finalization of assessment.				
	7	Responding day-to-day notices and other correspondence with the taxation authorities (including withholding proceedings etc)				
	8	Pursue De-registration of DRAP Sales tax registration application/case				
	9	Appeal to Commissioner (Including main stay & subsequent stay renewals)				
	10	Appeal to ADRC / Tax Ombudsmen/FTO				
	11	Appellate Tribunal (Including main stay & subsequent stay renewals)				
	12	Assist/Advise DRAP Lawyers, in preparation, filing and other matters for cases in Civil, High or Supreme Court.				
	13	Any other tax advices/matters required from time to time during the period of contract.				
		Total Financial Bid				

- b. Taxes will be deducted at the time of the payment as per government rules and regulations.
- c. The Consultant shall pay all such taxes, Stamp duty or other duties, fees and other impositions levied under the applicable law, the amount of which is deemed to have been included in the financial bid.
- d. Consultant shall mention the amount in financial proposal, which shall be inclusive of all applicable taxes, levies, duties and fees as per prevailing laws. Any increase or decrease in rate of sales tax (only) applicable at the time of payment, shall be further added or adjusted, as the case may be, in total contract price.
- e. All prices shall be in Pak Rupees.

9. SUBMISSION, OPENING AND RECEIPT OF PROPOSALS

- a. The original proposal (Technical and Financial Proposal) shall be attached on e-PADS.
- b. The original bid security must be delivered at the address given below on or before 11:00 am. (PST), 26 February 2025.

Deputy Director (Procurement, Projects & Logistics)

Drug Regulatory Authority of Pakistan

Prime Minister's National Health Complex, Park Road,

Chak Shahzad, N.I.H, Islamabad.

Tel: (92-51)-9255911

Email: hamza_zubaid@hotmail.com

- c. Proposals shall be opened on the closing day i.e., 26 February 2025 11:30 AM. (PST), in presence of all the applicants/representatives who chose to be present.

10. AWARD OF CONTRACT

- a. The Consultant with the most advantageous bid, if not in conflict with any other law, rules, regulations or policy of the Federal Government shall be awarded the contract.

- b. The initial term of the contract shall be one year which may be extended for another term of one year and further one year at DRAP's discretion.

11. PAYMENT TERMS: -

- a. Payment of Call out services will be made on completion of assignment.

12. TERMS OF REFERENCE / SCOPE OF WORK

The Tax Consultant shall perform services for DRAP in accordance with relevant Income/sales tax laws or any other tax laws/rules/procedure/guidelines. The Tax Consultant services may include but are not limited to services enumerated in Table III to the Financial Proposal.

13. ARBITRATION

In case of any difference or dispute arising between the parties during the contract period, the matter shall be referred for resolution to Chief Executive Officer, Drug Regulatory Authority of Pakistan whose decision shall be final and binding on both the parties.

14. TERMINATION OF CONTRACT (BEFORE EXPIRY)

Procuring agency i.e. DRAP or the Consultant may terminate the contract with notice period of 30 days (at least) as per mutual understanding.