



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 collects fees for the regulatory services provided by it and the income of DRAP is taxable under Income Tax Ordinance, 2001.

DRAP invites bids / proposals for the appointment of tax consultant for the period of 03 years (i.e. tax year 2026, 2027 & 2028) from capable Firms registered with Federal Board of Revenue (FBR).

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 is 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.**

3. EVALUATION OF TECHNICAL PROPOSALS

- a) Consultants must comply with the following clauses as these are mandatory for being eligible for the bidding process:

(TABLE D)

Sr.No.	Mandatory Requirements	Ref. Page no. in proposal
a.	The name of bidder should be in Active Taxpayer List (ATL) for income tax & sales tax (evidence to be provided).	
b.	The bidder shall be eligible to appear before all forums of revenue authorities (upto the level of ITAT), a certificate/affidavit to be provided in this regard.	
c.	Must have ICAP/ICMAP license to practice (evidence to be provided).	
d.	The bidder should have at least 10 years' experience in provision of tax consultancy service to Public Sector Entities (evidence to be provided).	
e.	Must have 05 years' experience of providing taxation service to Government <u>Regulatory Authorities</u> / bodies in Pakistan (evidence to be provided).	

- b) The bidders meeting the mandatory requirements of **Table-I** of this **Section** will be evaluated and awarded points as per **Table-II** below:

(TABLE II)

Sr. No.	Criterion	Weightage	Score
1	Tax Partners & Managers (who are Members of ICAP/ICMAP): 02 Marks per person (Please attach list)	30	
2	Affiliated / Member firm of reputed international firm (within Top 4 ranked globally known = 30, affiliation with others = 20)	30	
3	Tax experience of public sector entities (Attach list along with engagement/experience certificate from the relevant entity) (2 marks per entity, Max 10)	10	
4	Tax experience of Government Regulatory Authorities/ bodies in Pakistan (Attach list along with engagement/experience certificate from the relevant entity) (10 marks per entity, Max 30)	30	
	SUB TOTAL QUALITY	100	
i. Firms having minimum score of 70% will qualify for further process. ii. Supporting documents to be attached with for each evaluation criteria and essential requirements.			

4. **BID SECURITY**

- a. 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 at the following address any time before the closing time of bid submission i.e. 22.07.2025 (11:00 A.M), failing which the bid shall be rejected:

Deputy Director (Procurement & Logistics)

Drug Regulatory Authority of Pakistan

Prime Minister's National Health Complex, Park Road,

Chak Shahzad, N.I.H, Islamabad.

Tel: (92-51)-9255911

- b. Bid Security of Consultants who do not technically qualify shall be returned after result announcement of technical evaluation report as per PPRA Rules.
- c. Bid Security of technically responsive/qualified Consultant will be released after ten (10) days of the signing of the contract with the successful Consultant.

5. FINANCIAL PROPOSAL

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

(TABLE III)

Sr. No.	Services Required	YEAR 01			YEAR 02			YEAR03			Grand Total
		Fee	Sale s Tax	Total	Fee	Sales Tax	Total	Fee	Sale s Tax	Total	
1	Preparation (including revision thereof) of annual income tax return with computation of income, Income tax and tax liability thereon in line with the provisions of Income Tax Ordinance, 2001 & rules made thereunder and filing/e-filing of thereof. (Per case/transaction 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. (Per case/transaction Lump sum charges all-inclusive i.e. out of pocket, fee etc. from preparation/filing till final decision)										
3	Assist in reconciling withholding tax data on required format, from financial records (i.e. ledgers & financial statements etc.) as and when required by FBR under section 165 of Income Tax Ordinance, 2001 & Rule 44(4) of the Income Tax Rule, 2002 in responding notices thereof. (Per case/transaction Lump										

	<i>sum charges all-inclusive i.e. out of pocket, fee etc. from preparation/filing till final decision)</i>										
4	Preparation and filing of refund application for refund due, if any. <i>(Per case/transaction Lump sum charges all-inclusive i.e. out of pocket, fee etc. from preparation/filing till final decision)</i>										
5	Attendance before the tax authorities and responding to notices issued in connection with the corporate tax return and audit proceedings till finalization of assessment. <i>(Per case/transaction Lump sum charges all-inclusive i.e. out of pocket, fee etc. from preparation/filing till final decision)</i>										
6	Responding day-to-day notices and other correspondence with the taxation authorities (including withholding proceedings etc). <i>(Per case/transaction Lump sum charges all-inclusive i.e. out of pocket, fee etc. from preparation/filing till final decision)</i>										
7	Appeal to Commissioner (Including main stay & subsequent stay renewals). <i>(Per case/appeal Lump sum charges all-inclusive i.e. out of pocket, fee etc. from preparation/filing till final decision)</i>										
8	Appeal to Federal Tax Ombudsmen (FTO). <i>(Per case/appeal</i>										

	<i>Lump sum charges all-inclusive i.e. out of pocket, fee etc. from preparation/filing till final decision)</i>										
9	Appeal to Income Tax Appellate Tribunal (ITAT) (Including main stay & subsequent stay renewals). (Per case/appeal Lump sum charges all-inclusive i.e. out of pocket, fee etc. from preparation/filing till final decision)										
10	Appeal to Alternate Dispute Resolution Committee (ADRC). (Per case/appeal Lump sum charges all-inclusive i.e. out of pocket, fee etc. from preparation/filing till final decision)										
	Total										

- b. 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.

6. **SUBMISSION, OPENING AND RECEIPT OF PROPOSALS**

- a. The proposals (Technical and Financial) shall be uploaded/attached on e-PADS.
- b. At first instance, the Technical bids will be opened on closing day i.e., **22 July 2025** 11:30 AM. (PST) and later the Financial bids of technically responsive bidders only shall be opened at the time and date communicated by DRAP vide e-PADS

7. **AWARD OF CONTRACT**

- a. The Consultant with the most advantageous bid, 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 a further year at DRAP's discretion.

8. **PAYMENT TERMS: -**

Payment of against services will be made on completion of respective assignment and after deduction of applicable taxes.

9. **TERMS OF REFERENCE / SCOPE OF WORK**

The tax consultant's services shall include services enumerated in **Table III** of section 05 of this document.

10. **ARBITRATION**

In case of any 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.