

# **Quaid-e-Azam Thermal Power (Pvt) Limited**

## **EXPRESSION OF INTEREST**

**IFP NO.: 9-RLNG-POWER PLANT-TAX  
CONSULTANCY**

**HIRING OF TAX CONSULTANCY  
SERVICES**

**PREQUALIFICATION 2019-20**

**JANUARY 2020**



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# 1. INVITATION FOR PREQUALIFICATION

## 1.1. Introduction:

Quaid-e-Azam Thermal Power (Private) Limited (QATPL) ("the Employer") is a Private Company Limited by Shares incorporated under the aegis of Companies Act, 2017 (formerly Companies Ordinance, 1984). The QATPL is owned by the Government of Punjab through Energy Department. The objective of the Company is to establish and maintain 1180 MW Re-Gasified Liquefied Natural Gas (RLNG) based Thermal Power Plants in Punjab.

## 1.2. Scope:

QATPL invites expression of interest from the Tax Consultancy Firms through National Competitive Bidding (NCB) for a period of three years commencing from January 1, 2020 (or later) to December 31, 2022 to provide the following services:

- Income Tax Compliance and Advisory Services
- Federal Sales Tax Compliance and Advisory Services
- Provincial Sales Tax Compliance and Advisory Services.
- Services for Social security, EOBI, Gratuity, WPPF etc.
- Any other Tax matter.

## 1.3. Detailed scope of services is as follows:

### **Advisory & Tax Planning:**

- Advise on routine tax compliance (withholding taxes on various agreements, contracts, transactions etc.) including generation of payments 'challans' and other documents under Income Tax Ordinance and Sales Tax Acts (Federal and Provincial). It would include interpretation of law and impact on the company.
- To prepare replies/ responses and attend hearings in relation to show cause notices received from DCIT and to advise on preparation of details/ supporting documentation for submission thereto.
- Obtain exemption certificates, where applicable, from Commissioner Inland Revenue / Federal Board of Revenue and Punjab Revenue Authority.
- Advise on applicability of other Federal and Provincial tax laws such as Federal Excise Duty, customs duty etc.
- Advise on matters relating to Employee Social Security, EOBI, Workers Profit Participation Fund (WPF), Workers Welfare Fund (WWF), gratuity etc.

### **Compliance:**

- To advise company in maintaining relevant tax records including reviewing and ensuring their accuracy. This would include review of tax computations, as

required by the company before filing, and making adjustments, where applicable.

- Providing assistance on preparation and filing of withholding statements under the Income Tax Ordinance and relevant Sales Tax Acts (if required).
- Providing assistance on preparation and filing of tax returns under the Income Tax Ordinance and Sales Tax Acts (if required).
- Compliance with notices received from tax authorities including preparation and presentation of replies to these notices.
- Ensure timely availability of engagement partner/ tax staff for guidance/opinion on the basis of company's requirements and whenever there is any change in the applicable taxation laws.

**Appeals and Procedures:**

- Preparation of appeal and presentation before Commissioner Appeals under the Income Tax and Sales Tax Acts, where required.
- Preparation of appeal and presentation before Appellate Tribunals under the Income Tax and Sales Tax Acts, where required.
- Preparation and filing of Stay application before relevant appellate forums under the Income Tax Ordinance and Sales Tax Acts or other relevant laws and regulations and getting the stay order, where required.
- Preparation and filing of rectification application under the Income Tax Ordinance, Sales Tax Acts and other relevant laws and regulations, where required.

**Audit:**

- Assisting in resolving/complying with tax audit matters under the Income Tax Ordinance and Sales Tax Acts (including PRA).

**Other:**

- Advise on applicability of and compliance with tax provisions under any relevant tax law prevailing in Pakistan.
- Assist Company legal advisor in filing Writ Petition/ Stay order in courts of law
- To follow up existing cases in relevant taxation/ appellate authorities
- Assisting in refund of Sales tax (including PRA), income tax etc. and representing the Company before tax authorities and ITAT.
- Any other matters relating to taxation as required by the company.

- To provide day to day advisory on income tax, sales tax and withholding tax related matters as and when required.
- To review the agreements/ contracts from tax perspective
- To provide update on taxation laws
- To attend hearings before taxation/ statutory authorities, on behalf of the Company
- To present any matter before management / BOD of the Company

## 2. INSTRUCTIONS TO CONSULTANTS

- 2.1. Interested bidders should provide information indicating that they are qualified to perform the services on the prescribed forms given in the EOI documents.
- 2.2. The objective of this request for "EOI" is to shortlist some suitable independent Tax Consultancy Service providers who can maintain and support an appropriate level of advisory and compliance of the statutory requirements of the taxation laws applicable on the company and help the Board and Management of the Company accordingly.
- 2.3. The Employer intends to invite applications from selected entities (firms/companies, as the case may be) that meet the Prequalification Criteria (set out below in Section 3 of this document) to provide tax compliance and consultancy services for the 3 years.
- 2.4. Evaluation of Prequalification Applications:
  - a. An applicant whose Prequalification Application is determined by the Employer to be responsive and as meeting the Prequalification Criteria specified in Section 3 below shall be designated as a "Prequalified Bidder".
  - b. An applicant whose Prequalification Application is determined by the Employer to be non-responsive or as not meeting the Prequalification Criteria shall be disqualified from the bidding process.
- 2.5. QATPL shall employ single stage two envelope method for procurement of tax consultancy services.
- 2.6. Applications for pre-qualification (one original in hard copy form and two [2] copies along with soft copy) must be received in sealed envelopes to be delivered by hand or through registered mail to:

### **Manager Administration**

#### **Quaid-e-Azam Thermal Power (Pvt.) Limited.**

1st Floor, 7 C-1, Gulberg-III,

Lahore-Pakistan

Phone: +92 (42) 35750936-8

- 2.7. Applications should be delivered no later than **14:30 hours** on **Monday, February 17<sup>th</sup>, 2020** and shall be opened on the same date at **15:00** hours in presence of representative who wish to attend. Applications shall be clearly marked as **“Expression of Interest for Hiring of Tax Consultancy Services for the period of three years from January 1, 2020 (or later) to December 31, 2022.**
- 2.8. Applications shall be submitted using Application Forms (A-1 to A-8) annexed with this document.
- 2.9. The name and mailing address of the applicant shall be clearly marked on the envelope.
- 2.10. Applications shall be prepared in English language and all relevant forms shall be filled out in English. Information in any other language shall be accompanied by its certified translation in English. Non-compliance of the above requirement could result in disqualification of relevant Applicants.

- 2.11. Applicants must respond to all questions and provide complete information as advised in this document (Application Forms A-1 to A-8 annexed with this document). Failure or omission to provide the aforementioned essential information may result in disqualification of the applicant.
- 2.12. Prequalification is open to all entities duly incorporated under the laws of Pakistan.
- 2.13. The Employer reserves the right to cancel the prequalification process and reject all applications without liability or obligation to inform Applicants.
- 2.14. Prequalified Bidders may participate only in one bid for the project. If a Prequalified Bidder submits more than one bid for the project, all bids that include that bidder shall be rejected.
- 2.15. Applicants are prohibited to form Joint Venture for provision of tax consultancy services for the purpose of this assignment.
- 2.16. Applicants are prohibited to sub-contract tax consultancy services.
- 2.17. The process of hiring of tax consultancy services abide by PPRA Rules, 2014.
- 2.18. The applicant cannot modify, substitute its application after submission. Withdrawal of application/request is allowed on submission of written verifiable application received by the Procuring Agency before the Due Date and Time of the opening of Applications for Prequalification. After due date no such request shall be accepted or considered. No application shall be modified or substituted or withdrawn by the applicant after the Due Date and Time of the opening of Applications for Prequalification.
- 2.19. Applications submitted by either facsimile transmission, telex or e-mail will not be considered for evaluation and short listing.
- 2.20. The interested applicant may download the “not for bidding” version of EOI document from PPRA and QATPL websites i.e. [www. https://ppra.punjab.gov.pk/](https://ppra.punjab.gov.pk/) and [www.qathermal.com](http://www.qathermal.com). However, for the purpose of submission of EOI, applicant must purchase the “SIGNED’ EOI document against a non-refundable fee of Rs. 500/- from office of Manager Administration QATPL during office hours before last date of submission of EOI document.

### 3. PREQUALIFICATION CRITERIA

#### 3.1. Mandatory Criteria;

	<b>Firm</b>
Legal Status of Firm and registration with Institute of Chartered Accountants of Pakistan (ICAP)	Must Meet Requirement
Registration with Federal Board of Revenue FBR (NTN Certificate) and with Punjab Revenue Authority PRA (PRA registration certificate)	Must Meet Requirement
Declaration on stamp paper regarding non-black listing / delisting of bidder and all of its sub- contractors, if any.	Must Meet Requirement
Minimum 20 years in practice in Pakistan	Must Meet Requirement
Satisfactory ICAP rating	Must Meet Requirement
At least 3 offices in Pakistan	Must Meet Requirement
The firm must be “A” ranking as per State Bank of Pakistan	Must Meet Requirement
The firm must have affiliation with any of the international service provider firms	Must Meet Requirement

3.2. Applicants that meet the minimum Evaluation Criteria set out below regarding their Financial Position, Qualifications and Managerial Capabilities (as demonstrated by the Applicant's responses in the Application Letter and Application Forms A-1 to A-8 annexed with this document) and attain sixty-five (65) percent marks shall stand prequalified:

<b>Sr. No.</b>	<b>Evaluation Criteria</b>	<b>Marks</b>
<b>1.</b>	<b>Financial Position:</b> <b>1.1</b> Average annual turnover in <i>last three financial years</i> (Supported by FYs 2016-17, 2017-18, 2018-19) (form A-2)	<b>Total – 20</b> <b>10 marks</b>
	Turnover from 500 Million to 1 Billion	5
	More than 1 Billion	10

	<b>1.2 Current Ratio</b> (Current Assets/Current Liabilities)	<b>10 marks</b>
	Current Ratio Less than 01	5
	Current Ratio greater than 01	10
	<b>Managerial:</b>	<b>Total – 50</b>
2	<b>2.1 List of Partners attached with ICAP Registration Numbers and date of admission.</b>	15 marks
	- 15 Partners	5
	- 16-39 Partners	10
	- More than 40 Partners	15
	<b>2.2 ICAP Qualified Chartered Accountants Employed by Firm in Pakistan, excluding partners. (Attached list with ICAP Registration Numbers)</b>	15 marks
	- 20 ICAP Qualified CAs	5
	- 21-50 ICAP Qualified Cas	10
	- More than 51 ICAP Qualified CAs	15
	<b>2.3 Tax Staff employed by the firm, List of Staff members in Tax department attached with designation</b>	20 marks
	- 100 Tax staff	10
	- 101-150 Tax staff	15
	- More than 150 Tax staff	20
	<b>Firm Experience:</b>	<b>Total – 30</b>
3	<b>3.1 Experience of Govt. / Semi Govt. Organization's as a Tax Consultants in last 5 years</b>	15 marks
	- Upto 10 Govt. / Semi Govt. Organizations	10
	More than 10 Govt. / Semi Govt. Organization's	15
	<b>3.2 Current Tax Consultant of at least 5 Power Sector Companies</b>	15 marks
	Upto 15 Power Sector Companies	10
	More than 15 Power Sector Companies	15

3.3. Applicants shall submit, with appropriate referencing in Application Form where required, the documents as proof of its eligibility:



- 3.4. Sub-contractor's experience and resources shall not be taken into account in determining the Applicant's compliance with the qualifying criteria.
- 3.5. Applicants shall also be required to submit an affidavit affirming and declaring on oath that the Applicant:
  - a. is not in bankruptcy or liquidation proceedings,
  - b. is not making any misrepresentations or concealing any material fact and detail,
  - c. has not been convicted of, fraud, corruption, collusion or money laundering,
  - d. is not aware of any conflict of interest or potential conflict of interest arising from prior or existing contracts or relationships which could materially affect its capability to comply with its obligations,
  - e. does not fall within any of the circumstances for ineligibility or disqualifications; and
  - f. has not been blacklisted by Government / Semi-Government / Agency or Authority
- 3.6. The Employer reserves the right to waive minor deviations, if these do not materially affect the capability of an Applicant to perform the contract. In such case, similar relaxation shall be extended to all Applicants similarly affected.
- 3.7. The Employer reserves the right to seek additional information, missing information, and/or clarification of submitted information, from any Applicant. In such case, opportunity shall be provided to all Applicants similarly affected.
- 3.8. Applicants shall be required to update the financial and technical information used for prequalification at the time of submission of their bids to confirm continued compliance with the Prequalification Criteria. A bid shall be rejected if the Applicant's qualification thresholds are no longer met at the time of bidding.
- 3.9. The Employer may verify information provided in prequalification documents through any means necessary and reserves the right to disqualify a bid at any stage of the bidding process if the Applicant is found to have willfully misrepresented information.

# Letter of Application

*[Letterhead paper of the Applicant, including full postal address, telephone no., fax no. and e-mail address]*

Date: \_\_\_\_\_

To: Manager Administration  
Quaid-e-Azam Thermal Power (Pvt) Limited

Dear Sir,

1. Being duly authorized to represent and act on behalf of ..... (hereinafter “the Applicant”), and having reviewed and fully understood all the prequalification information provided, the undersigned hereby applies to be prequalified as a bidder for the following contract(s) under the **Expression of Interest for Hiring of Tax Consultancy Services of three years starting from January 1, 2020 (or later) to December 31, 2022.**
2. QATPL or its authorized representatives are hereby authorized to conduct any inquiries or investigations to verify the statements, documents, and information submitted in connection with this application, and to seek clarification from our bankers and clients regarding any financial and technical aspects. This Letter of Application will also serve as authorization to any individual or authorized representative of any institution referred to in the supporting information, to provide such information deemed necessary and requested by yourselves or the authorized representative to verify statements and information provided in this application, or with regard to the resources, experience, and competence of the Applicant.
3. QATPL or its authorized representatives may contact the following persons for further information, if needed.

<b>General, Financial and Managerial Inquiries</b>	
Contact 1	Telephone 1
Contact 2	Telephone 2

4. This Application is made with the full understanding that:
  - (a) Bids by Prequalified Applicants will be subject to verification of all information submitted for prequalification at the time of bidding;

- (b) QATPL reserves the right to cancel the prequalification process, and reject all applications; and
  - (c) QATPL shall not be liable for any such actions or consequence of, and shall be under no obligation to inform us of the grounds for actions at 5(b) hereabove.
5. Appended to this application, we give details of the participation of each party, including capital contribution and profit/loss agreements. We also specify the financial commitment in terms of the percentage of the value of the contract, and the responsibilities for execution of the contract.
6. The undersigned declare that the statements made and the information provided in the duly completed application are complete, true, and correct in every detail.

Signed
For and on behalf of (name of Applicant)

## Application Form A-1

# General Information

*[Applicant applying for prequalification is required to complete the information in this form.]*

Name of Firm	
Head Office Address	
Firm registration number:	
Year of incorporation:	
National Tax Number (NTN) and Punjab Revenue Authority Number (PRA):	
Telephone	Contact Person: Name: Title:
Fax	Telex

## Application Form A-2

### Financial Information

Name of Applicant

<b>Year</b>	<b>Annual Turnover * (PKR)</b>	<b>Reference</b>	<b>Current ratio</b>	<b>Reference</b>
FY 2016-17				
FY 2017-18				
FY 2018-19				

\*Supported by Audited Financial Statements / tax returns

### Application Form A-3

## Details of Contracts of Experience

*Name of Applicant*

*[Use a separate sheet for each contract]*

1.	Name of Contract
	Location
2.	Name of Employer
3.	Employer Address .....
4.	Nature of work and similarity to this project .....
5.	Contract Role (Tick One) (a) Sole Contractor      (b) Sub- Contractor
6.	Value of the total contract (in PKR) at completion, or at date of award for current contract
8.	Date of Award
9.	Date of Completion
10.	Contract Duration (Years and Months) ____ Years      _____ Months
11.	Contract Requirements .....
12.	Reference

## Application Form A-4

### AFFIDAVIT OF CORRECTNESS OF INFORMATION

We do hereby declare and undertake that all the information, warranties, statements and representations provided within this application are true and correct; and we also understand that in case any of the aforesaid are found to be false then we are liable to be disqualified, without prejudice to any other rights and actions the Employer may exercise under the applicable laws.

For & on Behalf of the Applicant

Name:

Designation:

Date:

Witness # 1:

Signature:  
Signed By:  
Designation:  
Date:

Witness # 2:

Signature:  
Signed By:  
Designation:  
Date:

## Application Form A-5

### Template for Affidavit for Non-Blacklisting

The Applicant/Partner of the JV shall attach original affidavit on non-judicial stamp paper (with a value of Rs. 100) that the Applicant has not been declared ineligible/blacklisted by any of its employer till date due to the reasons including but not limited to corrupt practices, influencing the Employer in evaluation of the Bids or contract award decisions etc.

Witnessing Form:

Witness # 1:

Signature: \_\_\_\_\_

Signed by: \_\_\_\_\_

Designation: \_\_\_\_\_

Date: \_\_\_\_\_

Seal: \_\_\_\_\_

Witness # 2:

Signature: \_\_\_\_\_

Signed by: \_\_\_\_\_

Designation: \_\_\_\_\_

Date: \_\_\_\_\_

Seal: \_\_\_\_\_



# Application Form A-6

## TEMPLATE FOR AFFIDAVIT OF CORRECTNESS OF INFORMATION

We do hereby declare and undertake that all the information, warranties, statements and representations provided within this application are true and correct; and we also understand that in case any of the aforesaid are found to be false then we are liable to be disqualified, without prejudice to any other rights and actions the Employer may exercise under the applicable laws.

For & on Behalf of the Applicant

Name:

Designation:

Date:

Witness # 1:

Witness # 2:

Signature:

Signature:

Signed By:

Signed By:

Designation:

Designation:

Date:

Date:

## Application Form A-7

### TEMPLATE FOR AFFIDAVIT FOR LITIGATION HISTORY

<b>Year</b>	<b>Award FOR or AGAINST Applicant</b>	<b>Name of Client Cause of litigation and matter in dispute</b>	<b>Disputed amount (Current value in Pakistani Rs. or US\$ equivalent)</b>

**APPLICATION FORM A-8**

TEMPLATE FOR POWER OF ATTORNEY (FOR SIGNATORY OF APPLICATION)  
[TO BE PRINTED ON A PKR 100 STAMP PAPER]

**KNOW ALL MEN BY THESE PRESENTS THAT** by this Power of Attorney(**“Power of Attorney”**), \_\_\_\_\_ [Insert name firm/Consortium] having its registered office at [----- ], does hereby nominate, appoint and authorize Mr. \_\_\_\_\_, having CNIC No. \_\_\_\_\_ hereinafter referred to as the **“Signatory of Application”**, to do in our name and on our behalf the following:

- i. Sign and submit to Project Coordinator or its authorized nominee, the EOI/Tender/Bid of Firm for “-----”, in response to the Eoi advertisement dated [---] issued by The Procuring Agency and all other documents and instruments required to submit the EOI/Tender/Bid.
- ii. execute all such contracts, deeds, documents and instruments as may be considered necessary and expedient in relation to the foregoing; and
- iii. do and carry out all other actions as may be required by the Procuring Agency in connection with the EOI/Tender/Bidding process/negotiations as a whole;
- iv. To immediately notify The Procuring Agency in writing of any impending or actual revocation as well as any change in the terms of this Power of Attorney.
- v. To do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to our EOI and/or Bid in response to the above referred tenders including signing and submission of all documents ,instruments and deeds (including correcting any deficiencies or mistakes therein), attending any meetings organized by the Procuring Agency (including pre-bid conference meetings and bid opening meetings)and providing information/responses to the Procuring Agency in all matters in connection with our Bid.

We, [Insert name of Firm/Consortium], do hereby ratify and confirm whatsoever the Signatory of Application shall do by virtue of these presents and further agree that whatever the Signatory of Application shall do or cause to be done pursuant to this Power of Attorney shall be binding on us.

Furthermore, each provision of this Power of Attorney is severable and distinct from the others. The invalidity, illegality or unenforceability of any one or more provisions of this Power of Attorney at any time shall not in any way affect or impair the validity, legality and enforceability of the remaining provisions hereof.

**IN WITNESS WHEREOF**, we have executed this **POWER OF ATTORNEY** as of [Date].

**FOR: [INSERT NAME OF APPLICANT FIRM/ CONSORTIUM]**

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

CNIC/Passport No. : \_\_\_\_\_

<b>Documentary Evidence</b>		
1	Evidence showing legal status of Firm and registration with Institute of Chartered Accountants of Pakistan (ICAP)	
2	NTN and PRA registration Certificate	
3	Declaration on stamp paper regarding non-black listing / delisting of bidder and all of its sub- contractors, if any	
4	Evidence showing minimum 20 years in practice in Pakistan	
5	Evidence showing Satisfactory ICAP rating	
6	Evidence showing at least 3 offices in Pakistan	
7	Evidence showing that the firm must be “A” ranking as per State Bank of Pakistan	
8	Evidence showing that the firm has affiliation with any of the international service provider firms	
9	Evidence showing turnover including annual accounts, tax returns etc.	
10	Evidence showing current ratio	
11	List of Partners attached with ICAP Registration Numbers and date of admission	
12	ICAP Qualified Chartered Accountants (excluding partners) Employed by Firm in Pakistan enlisted with ICAP Registration Numbers	
13	List of Tax Staff attached with designation	
14	Names of 10 Govt. / Semi Govt. Organization’s Tax Consultant in last 5 years with reference letters, annual report extract, engagement letter etc. (form A-3)	
15	Names of 5 Power Sector Companies who have the firm as current Tax Consultancy Firm with reference letters , engagement letter etc. (form A-3)	
16	Letter of Application	
17	General information (form A-1)	
18	Financial information (form A-2)	
19	Detail of contracts of experience (form A-3)	
20	Affidavit of correctness of information (form A-4)	

21	Affidavit for non-blacklisting (form A-5)	
22	Affidavit for correctness of information (from A-6)	
23	Affidavit for litigation history (form A-7)	
24	Power of attorney for authorized representative (form A-8)	