

# **MULTAN WASTE MANAGEMENT COMPANY**

## **REQUEST FOR PROPOSAL**

**Procurement No. 14**

# **HIRING OF TAX CONSULTANCY FIRM**

**Including draft Contract**

**Least COST BASED SELECTION(LCBS)**

**In line with PPRA Rules 2014**

**Issued on: 21-Jan-2022**

**Office Address:**

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**Manager Procurement & Contracts**

Multan Waste Management Company (MWMC),

Property No.275/RB,Ward No.X-EX,Shams Abad Colony, Near Chungi No,09/Water  
Filtration Plant, Multan.

Tel: 061-9330175

Email: [info.procurement@mwmc.com.pk](mailto:info.procurement@mwmc.com.pk)

# MULTAN WASTE MANAGEMENT COMPANY

To

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**SUBJECT: REQUEST FOR REQUEST FOR PROPOSAL (CONSULTING SERVICES-FIRMS SELECTION)**

Multan Waste Management Company (MWMC) is established under Section 42 of companies Act 2017, with a vision to modernize Solid Waste Management System in the city of Multan. MWMC provides cleaning services to Multan city with customized and economical solutions using appropriate technology and workforce. The ultimate goal of MWMC is to give a clean and green environment to citizens of Multan.

Multan Waste Management Company (MWMC) invites eligible Consulting Firms to indicate their interest in providing the Tax Consulting Services. Interested Consultancy Firms should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services. The detailed Terms of Reference are attached as **Annex-A**. The shortlisting criteria is attached as **Annexure-B**. The Financial Bid Performa is attached at **Annex-C**

Consultants may associate with other firms in the form of joint venture or a sub-consultancy to enhance their qualification. Consultant will be selected in accordance with the Least Cost based Selection (LCBS) as per PPRA Rules, 2014.

Further information can be obtained at address below during office hours *0900 to 1700 (Monday to Friday)*.

Request for Proposal must be delivered in a written form to the address below (in person/courier) during office hours *0900 to 1700* on or before Feb 8, 2022 till 02 00 hours. Technical proposal will be opened on the same date at 02 30 hours.

## **Manager Procurement & Contracts**

Multan Waste Management Company (MWMC),

Property No.275/RB, Ward No.X-EX, Shams Abad Colony, Near Chungi No,09/Water Filtration Plant, Multan.

Tel: 061-9330175

Email: info.procurement@mwmc.com.pk

# MULTAN WASTE MANAGEMENT COMPANY

ANNEX-A

## TERMS OF REFERENCE

### **1. INTRODUCTION & OBJECTIVE:**

Multan Waste Management Company (MWMC) is a public sector organization, established under section 42 of Companies Act 2017 on July 12, 2013.

MWMC requires the services of Tax Consultancy Firm to deal with all the matters of Applicable Taxes as Per Rules and Regulations of Punjab/Pakistan.

### **2. SCOPE OF WORK:**

The Tax Consultancy Firm shall have following Scope;

#### **a) Income Tax Compliance**

1. Advising and assisting “Multan Waste Management Company (MWMC)” for compliance in respect of the following:
  - Advising on withholding tax obligations at the time of making different payments, as and when required.
  - Assisting in preparation and review of various statutory withholding tax statements prepared by the company to protect the company from any penal action.
  - Assisting in filing of the above-mentioned statutory statements with the tax authorities.
2. Exemption with Income Tax Authority U/S 100C
3. Obtain exemption certificates & NPO status, where applicable, from Commissioner Inland Revenue / Federal Board of Revenue.
4. Review of Annual and Monthly withholding tax statements.
5. Obtaining from the company draft statements of various payments made under various sections of withholding tax in a month (ultimately to cover 12 months altogether in a tax year) in soft form.
6. Obtaining from the company ledger account for each head of expense for a particular month with party wise detail of payments and reconciling the same with the draft statement mentioned above.
7. Reconciling the party wise detail of payments for a particular month with payments mentioned in the withholding tax monthly and annual statements and inquiring from the company about any deficiency found therein.
8. Obtaining evidences in the shape of withholding income tax challans in support of the tax withheld and reported also obtaining exemptions certificates from the company where tax was

## MULTAN WASTE MANAGEMENT COMPANY

not withheld. Also listing down cases where it is not attracted due to below taxable limit (BTL) scenario.

9. Intimating the company of any discrepancy found during the review and following them up via e-mail/ correspondence for removal of the same before the company files the statements at FBR portal online.
10. Assisting the company in e-filing the statements at FBR Portal online if so desired by them.
11. Analyzing withholding tax audit notices issued by the tax department for a particular tax year and advising the company for its compliance from time to time.
12. Visiting tax office from time to time and making representation on behalf of Multan Waste Management Company (MWMC) before tax authorities.
13. Preparing reply of notices issued by the tax authorities and submitting them before the tax authorities after review by Multan Waste Management Company (MWMC).
14. Analyzing assessment orders and suggesting future course of action, whenever necessary i.e. either to contest further or to accept the order.
15. Assisting and advising in calculation and payment of advance tax, if any.
16. Preparation of income tax computations and filing of annual income tax returns for each tax year, based on the company's financial statements and other information provided by the company. This would include review of the accounts, advising the company on the contentious issues and any possible remedial course of action available.
17. In case any return of income filed by the company is selected for audit, the tax firm may need to perform the additional work.
18. Review of notices under section 122 and 177 issued by the tax authorities, coordination with the company's personnel and replying to the notices.
19. Representations before tax authorities to explain the company's position.
20. Obtaining amended assessment order and advising comments thereon with suggested course of action, wherever necessary.
21. Wherever an appeal/ representation is required, in respect of any year covered under the Ordinance, 2001, the tax firm may be required to perform the work:
22. Preparing and filing appeal/ representation documents;
23. Preparing the case and representing the company before the appellate authorities including Commissioner (Appeals), Income tax Appellate Tribunal, Alternate Dispute Resolution Committee or any other appellate or administrative forum;
24. Obtaining appellate order and advising comments thereupon with suggested course of action, wherever required.
25. If company is required to contest any matter before the High Court or Supreme Court of Pakistan, the tax firm will be required to provide following additional services.
  - a. To assist in engagement of lawyer by the company.
  - b. Co-ordination with and assistance to the lawyer engaged by the company, for all matters pertaining to the case.

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26. In addition, but not limited to, the tax firm may be required to provide any other Income tax compliance services such as replying to any query/notice issued by the tax authorities, representation to explain the company's position, obtaining exemption certificate wherever needed.
27. The tax firm shall provide routine advisory/consulting services as required from time to time in respect of income tax, both written and oral, in addition to written opinions on various tax matters as and when required by the company.
28. Taxation advisory with respect to various procurements and financial tasks being executed by MWMC
29. Advise on routine tax compliance (withholding taxes on various agreements, contracts, transactions etc.) including generation of payments 'challans' and other documents. Taxation advisory and Advise on routine tax compliance comprises interpretation of law and impact on the Company and its transactions in light of the same.
30. Ensure timely availability of engagement partner for guidance/opinion on the basis of Company's requirements and whenever there is any change in the applicable taxation laws.
31. The tax firm will immediately update the management of Multan Waste Management Company (MWMC) with respect to any changes in tax laws, tax rates, regimes, etc. as and when necessary.
32. Assisting HR of Multan Waste Management Company (MWMC) in determining and deduction of income tax from the salaries of the employees.
33. Advise on social security and EOBI matters.
34. Review of tax deduction schedule of employees as and when there is any change in salary structure/payment of extra benefits to the employees.
35. Advise on applicability of other Federal and Provincial tax laws such as Federal Excise Duty, customs duty etc.
36. To advise MWMC 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.

### **b) Sales Tax Compliance**

1. Assistance in applying and getting registration with relevant department, as and when required.
2. Advising and assisting the company for compliance in respect of Provincial and Federal Sales Tax Laws and other rules and regulations in connection with sales tax on services and goods, as applicable.
3. Review of monthly sales tax return required to be filed under the Act.
4. Advising on the applicability & exemptions (if any) under said Act.
5. Advising on all statutory requirements under the relevant laws, as and when required.
6. Wherever an appeal/representation is required regarding the period covered by this agreement, Tax Consultant shall perform the following work:
  - Preparing and filing appeal/representation documents;
  - Preparing the case and representation before the relevant authorities.
  - Obtaining appellate order and advising comments thereupon with suggested course of action, whenever required.

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7. If Multan Waste Management Company (MWMC) is required to contest any matter before the High Court or Supreme Court of Pakistan, the Tax Consultant may be required to provide following services:
  - To assist in engagement of lawyer by the Company;
  - Co-ordination with and help to the lawyer engaged by the Company.
8. In addition to, but not limited to, the Tax Consultant may be required to provide any other sales tax compliance services such as replying to any query/notice issued by the tax authorities, representation to explain the company's position, obtaining exemptions wherever needed.
9. The Tax Consultant shall provide advisory/consulting services from time to time in respect of sales tax, both written and oral, provided the terms and conditions of such services do not warrant agreement in separate engagement letter.
10. The Tax Consultant will update the management of Multan Waste Management Company (MWMC) with respect to any changes in tax laws, tax rates, regimes etc. as and when necessary.

**Any other allied services associated with applicable Tax related matters.**

### **3. TIMELINE:**

The Expected Duration for the Services is 01 Year from the effective date of Contract. The contract is further extendable by the mutual consent of both parties. If the Company chooses to cancel the contract during the course of the year, a notice period of one month will apply.

### **4. REPORTING ARRANGEMENTS:**

The consulting firm shall report to the Managing Director, MWMC. The focal person for this assignment will be Chief Financial Officer, MWMC (and Manager Finance MWMC as a representative of CFO, MWMC).

### **5. GENERAL CONDITIONS:**

1. The assignment activities of the consulting firm will be supervised by the Chief Financial Officer, MWMC.
2. All documentation, reports shall be submitted in the English Language.
3. All the data, documents and reports produced by the consulting firm for the said services shall be the property of MWMC. The consulting firm shall not share and use these data, document and reports for any other purpose / job without the explicit written approval of Managing Director, MWMC.
4. In case the consulting firm fails to fulfill the contractual obligations and violate the contract agreement, the contract agreement shall be terminated and consulting firm shall not be entitled to make any pending claims.

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ANNEXURE-B

EVALUATION CRITERIA					
Sr. No.	Technical Criteria	Maximum Marks	Description		
1.	Existence as a Legal Entity (Registration under companies Law or Registrar of Firms )		Qualifying Criteria		
2.	An Operational History of at least 05 Years		Qualifying Criteria		
3.	Not Involved in any litigation or black listed by any public/Pvt./ national or international agency		Qualifying Criteria		
4.	Registration with Tax Authorities <ul style="list-style-type: none"> <li>▪ NTN</li> <li>▪ STRN/PST/GST</li> </ul>		Qualifying Criteria		
5.	The firm must be in “A or B” ranking category as per State Bank of Pakistan		Qualifying Criteria		
6.	Copy of Registration Certificate with ICAP/ ICMAP		Qualifying Criteria		
7.	Copy of Registration Certificate with regard to satisfactory QCR Rating of ICAP/SECP.		Qualifying Criteria		
8.	Office in Multan		Qualifying Criteria		
9.		10	Sub-Criteria	Nos/Quantity	Marks

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	Annual turnover for ascertaining Financial Soundness of Consulting Firm. (Annual Audited financial Statements of last year FY 2018-19 to be provided)		Annual Turnover	3 or above but below 05 Million	5
				05 or above but below 07 Million	7
				Above 07 Million	10
10.	Experience of minimum 05 tax related Assignments/ Engagements with Federal / Provincial Government / Semi Government / Autonomous Bodies or Section 42 Companies  (Proof of Experience must be attached)	40	<b>Sub-Criteria</b>	<b>Nos/Quantity</b>	<b>Marks</b>
			Assignments / Engagements	5-7	10
				For more than 07 assignments, 10 Marks for each additional Assignment will be given, the maximum grades will not exceed 40 Marks for this criteria.	
11.	Experience of minimum 02 tax related assignments for Private Sector Clients  (Proof of Experience must be attached)	10	Assignments / Engagements	<b>Nos/Quantity</b>	<b>Marks</b>
				02	5
				03	7
				More than 03	10
12.	Firms' Professional Team	20	<b>Sub-Criteria</b>	<b>Nos/Quantity</b>	<b>Marks</b>
			Chartered Accountants	10-15	5
				16-20	7
				21-25	10
				26-30	15



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				more than 30	20
13.	Tax Partner's minimum 05 years' experience in Tax Practice with the Firm  Proof of ITP registration must be attached	20	<b>Sub-Criteria</b>	<b>Nos/Quantity</b>	<b>Marks</b>
			No. of Years' experience in Tax Practice	5-7 years	5
				8-10 Years	10
				11-15 Years	15
				More than 15	20
14.	<b>Total Score</b>	<b>100</b>	<b>Minimum Passing Score</b> required in order to Technically Qualify for the Assignment = <b>70 Marks</b>  Financial Proposals of only Technically Qualified Firm will be opened.		

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ANNEXURE-C

## FINANCIAL BID PERFORMA

Sr. No.	Description of Services	Amount in PKR Inclusive of all Taxes	
		Per Month Retainership (X)	12 Months (X*12) = A
A.	Retainer-ship fee for Tax Consultancy Services (Monthly)		
B.	Fee for Representing MWMC at Revenue Courts/ Appellate Tribunal/ High Courts/ Supreme Court (Per Case)		
C.	Acquiring of Tax Exemption Certificate for MWMC		
	Total (A+B+C)		

**Note:**

- I. The Fee stated by Consultancy Firm at Sr. No. 'B' shall only be payable by the Client, on the occurrence of any proceedings/hearing or trial before respective forum.
- II. The fee at Sr. No. 'C' shall be payable after the accomplishment of task i.e. acquiring of Tax Exemption Certificate for MWMC.
- III. The total Payable amount of Retainer-ship, Per-Case Fee and acquiring of Tax Exemption Certificate for MWMC shall not exceed the 'Total Contractual Amount' agreed between the Client and Tax Consultancy Firm. The contract shall naturally come to end after reaching its maximum value.
- IV. The evaluation shall be done on total lowest cost basis.

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## AGREEMENT FOR TAX CONSULTANCY SERVICES (DRAFT)

This agreement is made on \_\_\_\_\_ between the **Multan Waste Management Company (MWMC)**, Multan a public sector organization established under section 42 of the Companies Act 2017, located at Property No.275/RB, Ward No.X-EX, Shams Abad Colony, Near Chungi No,09/Water Filtration Plant, Multan. (Hereinafter called client / 1<sup>st</sup> Party), as represented on the one part and M/s \_\_\_\_\_ located at \_\_\_\_\_ (Hereinafter referred as the 2<sup>nd</sup> Party.)

**WHEREAS** the parties hereto agree as under: -

### **1. Scope of Work**

#### **1.1). Income Tax Compliance**

1. Advising and assisting “Multan Waste Management Company (MWMC) for compliance in respect of the following:
  - (a) Advising on the withholding tax obligations at the time of making different payments, as and when required.
  - (b) Assisting in preparation and review of various statutory withholding tax statements prepared by the 1<sup>st</sup> Party to protect the 1<sup>st</sup> Party from any penal action.
  - (c) Assisting in filing of the above-mentioned statutory statements with the tax authorities.
2. Exemption with the Income Tax Authority u/s 100C of the Income Tax Ordinance, 2001 (the Ordinance).
3. Obtain Exemption Certificate, where applicable from Commissioner Inland Revenue/Federal Board of Revenue.
4. Review of Annual and Monthly Withholding Tax Statements.
5. Obtaining from 1<sup>st</sup> Party the draft statements of various payments made under various section of withholding tax in a month (ultimately to cover 12 months altogether in a tax year) in soft form.
6. Obtaining from 1<sup>st</sup> Party the ledger account of each head of expense for a particular month with party wise detail of payments and reconciling the same with the draft statements mentioned above.
7. Reconciling the party wise detail of payments for a particular month with the payments mentioned in the withholding tax monthly and annual statements and inquiring from the 1<sup>st</sup> Party about any deficiency found therein
8. Obtaining evidences in the shape of withholding tax challans in support of the tax withheld and reported also obtaining exemption certificates from the 1<sup>st</sup> Party where tax was not withheld. Also listing down cases where it is not attracted due to below tax limit (BTL) Scenario.
9. Intimating the company of any discrepancy found during the review and following them up via e-mails/correspondence for removal of the same before the 1<sup>st</sup> Party files the statements at FBR portal online.
10. Assisting the 1<sup>st</sup> in e-filing the statements at FBR Portal online if so desired by 1<sup>st</sup> Party.

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11. Analysing the withholding tax audit notices issued by the tax department for a particular tax year and advising the 1<sup>st</sup> Party for its compliance from time to time.
12. Visiting tax office from time to time and making representation on behalf of the 1<sup>st</sup> Party before tax authorities.
13. Preparing reply of the notices issued by the tax authorities and submitting them before tax authorities after review by the 1<sup>st</sup> Party.
14. Analyzing the assessment orders and suggesting future course of action, whenever necessary i.e. either to contest further or accept the order.
15. Assisting and advising in calculation of payment of advance tax, if any
16. Preparation of Income Tax computations and filing of annual income tax returns for each tax year, based on the 1<sup>st</sup> Party's financial statements and other information provided by the 1<sup>st</sup> Party. This would include review of the accounts, advising the 1<sup>st</sup> Party on the contentious issues and possible remedial course of action available.
17. In case of any return of income filed by the 1<sup>st</sup> Party is selected for audit, the tax firm may need to perform the additional work.
18. Review of the notices under section 122 and 177 issued by the tax authorities, coordination with the 1<sup>st</sup> Party's personnel and replying to the notices
19. Representations before tax authorities to explain 1<sup>st</sup> Party's position.
20. Obtaining amended assessment order and advising comments thereon with suggested course of action, wherever is necessary.
21. Wherever an appeal/representation is required, in respect of any year covered under the Ordinance, the 2<sup>nd</sup> Party may be required to perform the work:
22. Preparing and filing appeal/representation documents.
23. Preparing the case and representing the 1<sup>st</sup> Party before appellate authorities including Commissioner (Appeals), Income tax Appellate Tribunal, Alternate Dispute Resolution Committee or any other appellate or administrative forum.
24. Obtaining Appellate orders and advising comments thereupon with suggested course of action, wherever required.
25. If the 1<sup>st</sup> Party is required to contest any matter before High Court or Supreme Court of Pakistan, the 2<sup>nd</sup> Party will be required to provide the following additional services.
  - (a) To assist in engagement of lawyer by the 1<sup>st</sup> Party.
  - (b) Co-ordination with and assistance to the lawyer engaged by the 1<sup>st</sup> Party, for all matters pertaining to the case.
26. In addition, but not limited to, the 2<sup>nd</sup> Party may be required to provide any other Income Tax compliance services such as replying to any query/notice issued by the tax authorities, representation to explain the company's position, obtaining exemption certificate wherever needed.
27. The 2<sup>nd</sup> Party shall provide routine advisory/consulting services as required from time to time in respect of income tax, both written and oral, in addition to written opinions on various tax matters as and when required by the 1<sup>st</sup> Party.
28. Taxation advisory with respect to various procurements and financial tasks being executed by 1<sup>st</sup> Party.
29. Advise on routine tax compliance (withholding taxes on various agreements, contracts, transactions etc.) including generation of payments 'challans' and other documents. Taxation advisory and advise on routine tax compliance comprises interpretation of law and impact on the 1<sup>st</sup> Party and its transactions in light of the same.

# MULTAN WASTE MANAGEMENT COMPANY

30. Ensure timely availability of engagement partner for guidance/opinion on the basis of 1<sup>st</sup> Party 's requirements and whenever there is any change in the applicable taxation laws
31. The 2<sup>nd</sup> Party will immediately update the management of 1<sup>st</sup> Party with respect to any change in tax law, tax rates, regimes, etc. as and when necessary.
32. Assisting HR of 1<sup>st</sup> Party in determining and deduction of income tax from the salaries of the employees.
33. Advise on social security and EOBI matters.
34. Review of tax deduction schedule of employees as and when there is any change in salary structure/payment of extra benefits to the employees.
35. Advise on applicability of other Federal and Provincial tax laws such as Federal Excise Duty, customs duty etc.
36. To advise 1<sup>st</sup> Party in maintaining relevant tax records including reviewing and ensuring their accuracy. This would include review of tax computations, as required by the 1<sup>st</sup> Party before filing, and making adjustments, where applicable.

## **1.2). Sales Tax Compliance**

1. Assistance in applying and getting registration with relevant department, as and when required.
2. Advising and assisting the 1<sup>st</sup> Party for compliance in respect of Provincial and Federal Sales Tax Laws and other rules and regulations in connections with the sales tax on services and goods, as applicable.
3. Review of monthly sales tax return to be filed under the Act.
4. Advising on the applicability & exemptions (if any) under the said Act.
5. Advising on all statutory requirements under the relevant laws, as and when required.
6. Wherever an appeal/representation is required regarding the period covered by this agreement, 2<sup>nd</sup> Party shall perform the following work:
  - (a) Preparing and filing appeal/representation documents;
  - (b) Preparing the case and representation before the relevant authorities.
  - (c) Obtaining appellate order and advising comments thereupon with suggested course of action, whenever required.
7. If 1<sup>st</sup> Party is required to contest any matter before the High Court or Supreme Court of Pakistan, the 2<sup>nd</sup> Party may be required to provide following services:
  - (a) To assist in engagement of lawyer by the 1<sup>st</sup> Party;
  - (b) Co-ordination with and help the lawyer engaged by the 1<sup>st</sup> Party.
8. In addition to, but not limited to, the 2<sup>nd</sup> Party may be required to provide any other sales tax compliance services such as replying to any query/notice issued by the tax authorities, representation to explain the 1<sup>st</sup> Party 's position, obtaining exemptions wherever needed.
9. The 2<sup>nd</sup> Party shall provide advisory/consulting services from time to time in respect of sales tax, both written and oral, provided the terms and conditions of such services do not warrant agreement in separate engagement letter.
10. The 2<sup>nd</sup> Party will update the management of 1<sup>st</sup> Party with respect to any change in tax laws, tax rates, regimes etc. as and when necessary.

## **2. Responsibility of 2<sup>nd</sup> Party:**

The 2<sup>nd</sup> Party will provide services under the following applicable laws:

- i) Income Tax Ordinance, 2001

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- ii) Sales Tax Act, 1990
- iii) Punjab Sales Tax on Services Act, 2012

With respect to the engagement the responsibility of 2nd Party will be:

## 2.1 To assist the 1<sup>st</sup> Party in Income Tax Compliance as follows:

1. Advising and assisting “ Multan Waste Management Company (MWMC) for compliance in respect of the following:
  - (a) Advising on the withholding tax obligations at the time of making different payments, as and when required.
  - (b) Assisting in preparation and review of various statutory withholding tax statements prepared by the 1<sup>st</sup> Party to protect the 1<sup>st</sup> Party from any penal action.
  - (c) Assisting in filing of the above mentioned statutory statements with the tax authorities.
2. Exemption with the Income Tax Authority u/s 100C of the Income Tax Ordinance, 2001 (the Ordinance).
3. Obtain Exemption Certificate, where applicable from Commissioner Inland Revenue/Federal Board of Revenue.
4. Review of Annual and Monthly Withholding Tax Statements.
5. Obtaining from 1<sup>st</sup> Party the draft statements of various payments made under various section of withholding tax in a month (ultimately to cover 12 months altogether in a tax year) in soft form.
6. Obtaining from 1<sup>st</sup> Party the ledger account of each head of expense for a particular month with party wise detail of payments and reconciling the same with the draft statements mentioned above.
7. Reconciling the party wise detail of payments for a particular month with the payments mentioned in the withholding tax monthly and annual statements and inquiring from the 1<sup>st</sup> Party about any deficiency found therein
8. Obtaining evidences in the shape of withholding tax challans in support of the tax withheld and reported also obtaining exemption certificates from the 1<sup>st</sup> Party where tax was not withheld. Also listing down cases where it is not attracted due to below tax limit (BTL) Scenario.
9. Intimating the company of any discrepancy found during the review and following them up via e-mails/correspondence for removal of the same before the 1<sup>st</sup> Party files the statements at FBR portal online.
10. Assisting the 1<sup>st</sup> in e-filing the statements at FBR Portal online if so desired by 1<sup>st</sup> Party.
11. Analyzing the withholding tax audit notices issued by the tax department for a particular tax year and advising the 1<sup>st</sup> Party for its compliance from time to time.
12. Visiting tax office from time to time and making representation on behalf of the 1<sup>st</sup> Party before tax authorities.
13. Preparing reply of the notices issued by the tax authorities and submitting them before tax authorities after review by the 1<sup>st</sup> Party.
14. Analyzing the assessment orders and suggesting future course of action, whenever necessary i.e. either to contest further or accept the order.
15. Assisting and advising in calculation of payment of advance tax, if any
16. Preparation of Income Tax computations and filing of annual income tax returns for each tax year, based on the 1<sup>st</sup> Party's financial statements and other information provided by the 1<sup>st</sup> Party. This would include review of the accounts, advising the 1<sup>st</sup> Party on the contentious issues and possible remedial course of action available.

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17. In case of any return of income filed by the 1<sup>st</sup> Party is selected for audit, the tax firm may need to perform the additional work.
18. Review of the notices under section 122 and 177 issued by the tax authorities, coordination with the 1<sup>st</sup> Party's personnel and replying to the notices
19. Representations before tax authorities to explain 1<sup>st</sup> Party's position.
20. Obtaining amended assessment order and advising comments thereon with suggested course of action, wherever is necessary.
21. Wherever an appeal/representation is required, in respect of any year covered under the Ordinance, the 2<sup>nd</sup> Party may be required to perform the work:
22. Preparing and filing appeal/representation documents.
23. Preparing the case and representing the 1<sup>st</sup> Party before appellate authorities including Commissioner (Appeals), Income tax Appellate Tribunal, Alternate Dispute Resolution Committee or any other appellate or administrative forum.
24. Obtaining Appellate orders and advising comments thereupon with suggested course of action, wherever required.
25. If the 1<sup>st</sup> Party is required to contest any matter before High Court or Supreme Court of Pakistan, the 2<sup>nd</sup> Party will be required to provide the following additional services.
  - (a) To assist in engagement of lawyer by the 1st Party.
  - (b) Co-ordination with and assistance to the lawyer engaged by the 1st Party, for all matters pertaining to the case.
26. In addition, but not limited to, the 2<sup>nd</sup> Party may be required to provide any other Income Tax compliance services such as replying to any query/notice issued by the tax authorities, representation to explain the company's position, obtaining exemption certificate wherever needed.
27. The 2<sup>nd</sup> Party shall provide routine advisory/consulting services as required from time to time in respect of income tax, both written and oral, in addition to written opinions on various tax matters as and when required by the 1<sup>st</sup> Party.
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29. Advise on routine tax compliance (withholding taxes on various agreements, contracts, transactions etc.) including generation of payments 'challans' and other documents. Taxation advisory and advise on routine tax compliance comprises interpretation of law and impact on the 1st Party and its transactions in light of the same.
30. Ensure timely availability of engagement partner for guidance/opinion on the basis of 1<sup>st</sup> Party 's requirements and whenever there is any change in the applicable taxation laws
31. The 2<sup>nd</sup> Party will immediately update the management of 1<sup>st</sup> Party with respect to any change in tax law, tax rates, regimes, etc. as and when necessary.
32. Assisting HR of 1<sup>st</sup> Party in determining and deduction of income tax from the salaries of the employees.
33. Advise on social security and EOBI matters.
34. Review of tax deduction schedule of employees as and when there is any change in salary structure/payment of extra benefits to the employees.
35. Advise on applicability of other Federal and Provincial tax laws such as Federal Excise Duty, customs duty etc.
36. To advise 1<sup>st</sup> Party in maintaining relevant tax records including reviewing and ensuring their accuracy. This would include review of tax computations, as required by the 1<sup>st</sup> Party before filing, and making adjustments, where applicable.

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**2.2** To assist the 1st Party in Income Tax Compliance as follows:

1. Assistance in applying and getting registration with relevant department, as and when required.
2. Advising and assisting the 1<sup>st</sup> Party for compliance in respect of Provincial and Federal Sales Tax Laws and other rules and regulations in connections with the sales tax on services and goods, as applicable.
3. Review of monthly sales tax return to be filed under the Act.
4. Advising on the applicability & exemptions (if any) under the said Act.
5. Advising on all statutory requirements under the relevant laws, as and when required.
6. Wherever an appeal/representation is required regarding the period covered by this agreement, 2<sup>nd</sup> Party shall perform the following work:
  - (a) Preparing and filing appeal/representation documents;
  - (b) Preparing the case and representation before the relevant authorities.
  - (c) Obtaining appellate order and advising comments thereupon with suggested course of action, whenever required.
7. If 1st Party is required to contest any matter before the High Court or Supreme Court of Pakistan, the 2<sup>nd</sup> Party may be required to provide following services:
  - (a) To assist in engagement of lawyer by the 1st Party;
  - (b) Co-ordination with and help the lawyer engaged by the 1st Party.
8. In addition to, but not limited to, the 2<sup>nd</sup> Party may be required to provide any other sales tax compliance services such as replying to any query/notice issued by the tax authorities, representation to explain the 1<sup>st</sup> Party 's position, obtaining exemptions wherever needed.
9. The 2<sup>nd</sup> Party shall provide advisory/consulting services from time to time in respect of sales tax, both written and oral, provided the terms and conditions of such services do not warrant agreement in separate engagement letter.
10. The 2<sup>nd</sup> Party will update the management of 1<sup>st</sup> Party with respect to any change in tax laws, tax rates, regimes etc. as and when necessary.

## **3. Responsibility of 1st Party:**

- 3.1** The 1<sup>st</sup> Party shall provide all necessary information, data, documents, instruments/ forms or policies to be followed and reasonably required to enable us to perform the engagement.
- 3.2** To the best of knowledge, all information provided by the 1<sup>st</sup> Party will be accurate and complete in all material respects. The information provided to 2<sup>nd</sup> Party will be shared with tax authorities without the prior consent of the 1<sup>st</sup> Party.
- 3.3** A dedicated resource of the 1<sup>st</sup> Party shall coordinate all communications / correspondence with us on behalf of the 1<sup>st</sup> Party. The authorized representative of 2<sup>nd</sup> party shall be \_\_\_\_\_ (Engagement Partner), while \_\_\_\_\_ will be the coordinating officially on behalf of 2<sup>nd</sup> Party.
- 3.4** The 1<sup>st</sup> Party shall make payments to the 2<sup>nd</sup> Party for the “**Professional Fee**” in lieu of this agreement.
- 3.5** The 1<sup>st</sup> Party acknowledges and agrees that 2<sup>nd</sup> Party will not make decisions on part of the 1<sup>st</sup> Party’s management, and that the 1<sup>st</sup> Party has the ultimate responsibility for all the management decisions.
- 3.6** The 1<sup>st</sup> Party is responsible for the following:
  - 3.6.1** The 1<sup>st</sup> Party will not restrict to provide information as required by 2<sup>nd</sup> Party, which are relevant to its taxation affairs,
  - 3.6.2** The respective quarters of the 1<sup>st</sup> Party will be liable to respond to the queries raised by representatives of the 2<sup>nd</sup> Party.



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- 3.7 The 1<sup>st</sup> Party shall be responsible for ensuring that the contents of the statutory returns, statements or forms are correct and that the information is not withheld from the tax authorities, whether prepared by 2<sup>nd</sup> Party or by the 1<sup>st</sup> Party. The 1<sup>st</sup> Party shall review the return and statement and all other details carefully.
- 3.8 The 1<sup>st</sup> Party will ensure where tax deduction is required from payments to third parties. Such deduction must be effectively made and correctly recorded in the statements submitted to the tax authorities. The 2<sup>nd</sup> Party will, however, assist and advise in compiling these statements or providing any other details required by the tax authorities.

## 4. Deliverables:

With respect to this engagement, the 2nd Party is required to submit the following deliverables:

- i. Preparing and E-filing of Annual Tax Return of Tax Years on a yearly basis during the period of engagement
- ii. Review and E-filing of Annual & Monthly Withholding Statements
- iii. Review and E-filing of Monthly Sales Tax Returns, as required to be filed under the Act, .

## 5. Fees / Remuneration:

The 1<sup>st</sup> Party will pay to the Second Party professional as follows:

Sr. No.	Details	Amount (Rupees)	Payable on
1	Retainer ship fee for Tax Consultancy Services (refer to sub-clauses 1, 4 to 20 and 26 to 36 of Point no. 1.1)		The Fee will be payable to 2 <sup>nd</sup> Party on monthly basis.
2	Fee for representing MWMC before Commissioner Inland Revenue (Appeals) & Appellate Tribunal Inland Revenue and assistance to the lawyer for the cases before High Courts & Supreme Court		The Fee will be payable to 2 <sup>nd</sup> Party on taking-up the assignment
3	Acquiring of tax Exemption Certificate		The Fee will be payable to 2 <sup>nd</sup> Party on obtaining of the Exemption

The above Fees are exclusive of Punjab Sales Tax and subject to same at the applicable rate, which is currently 5%.

## 6. Duration of the Assignment:

The duration of the consultancy services will initially be one (01) years starting from \_\_\_\_\_ to \_\_\_\_\_. The contract is further extendable by the mutual consent of both parties. One month notice will be required, if either of the party to this agreement intends/chooses to cancel/terminate the contract before the expiry of the contract.

### Contact Persons:

	Name of Contact Person	Mailing Address
	Contractor Name	

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<b>Notice to the Consultant (2<sup>nd</sup> Party)</b>		
<b>Notice to the Authority (1st Party)</b>	<b>Multan Waste Management Company</b>	

### 7. General Terms and Conditions:

As per our firm's policy, this assignment shall be subject to fulfillment of general terms and conditions, as stated in the annexure letter. We hope that you will return us the copy of this letter duly signed by you expressing your agreement / acceptance with the terms mentioned in this letter which will continue to enforce for the duration of the assignment and will be renewed with the mutual consent of both the parties.

IN WITNESS WHEREOF, the Parties have set their hands on the day and the year first above written.

**FOR & ON BEHALF OF THE 1<sup>st</sup> PARTY**

**FOR & ON BEHALF OF THE 2<sup>nd</sup> PARTY**

Signing Authority:-  
Name:-  
Designation:-

Signing Authority:-  
Name:-  
Designation:-

**Witnesses:**

**Witnesses:**

Name:  
CNIC#

Name:  
CNIC#