

S. M. LAW ASSOCIATES

ADVOCATES, TAX CONSULTANTS

SALES TAX, FEDERAL EXCISE, CUSTOMS & INCOME TAX

Our Ref. # SML/9479/TMA/09

Date: 6th October, 2009.

Mr. Moin A. Razzak,
Chairman,
Towel Manufacturers Association of Pakistan (TMA),
TMA HOUSE,
77-A, S.M.C.H.S.,
Karachi.
Tel: 021-34382801-4.

PROPOSAL FOR SLAES TAX & FEDERAL EXCISE CONSULTANCY.

Dear Sir,

We are one of the leading firms dealing in sales tax & federal excise. Over the years the firm has made special efforts to provide comprehensive sales tax & federal excises related services to industries and business. Our approach is to ensure that the clients get the most advantageous treatment under the law while complying with the complex requirements of tax statues and regulations.

Due to professional conduct and expertise in sales tax & federal excise laws our firms carries goodwill amongst our valued clients, sales tax, federal excise & customs department and at the appellate forums.

Our firm believes in the fact that knowledge and timely information of statutes, judgments, general orders, instructions, circulars and clarifications can add considerable amount of strength to tax management of our clients. Our advice and opinions in this regard assist our client to better plan business activates with an objective to avert any possibility of inadvertence, error or misconstruction of law.

Furthermore we are also engaged in publication of "**Monthly Sales Tax Magazine**" since April 1999. The Magazine enjoys considerable amount of goodwill and is widely subscribed at all industry and department levels. (July-August-2009 issue is attached)

Our Firm was appointed as Consultants/Advisors by **Pakistan Hosiery Manufacturer (PHM)** from the **10th December, 1999 to December, 2004.**

Presently our firm has been working as a Consultant/Advisor for **Pakistan Knitwear & Sweeter Exporters Association (PAKSEA)** from 9th January 2006 to Date.

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Services:-

The firm is pleased to offer sales tax & federal excise consulting services as under:-

1. Overview of sales tax & federal excise related laws, rules, systems and procedures.
2. To give opinions and advise on general sales tax & federal excise matters and suggest appropriate treatment of commercial transactions and seek clarifications from the department, F.B.R or Ministry of Finance on matters concerning the industries and business.
3. To keep the Association informed regarding the latest developments in sales tax & federal excise laws and administration along with our opinions, commentaries and suggestions.
4. To prepare representations on behalf of the industries and business for improvement in laws and procedures to overcome undue hardship or possible practical problems being faced by such industries and businesses.
5. To apprise Association on intricacies of amendments in sales tax, federal excise & customs laws through fiscal budgetary measure v.i.a, Statutory Regulatory Orders, Circulars and inter departmental instructions.
6. Preparation and filing of representations to Federal Tax Ombudsman in respect of matters related to sales tax, federal excise & customs and represent the clients in respect of such proceedings.
7. To represent the Association in committee meetings with tax officials and at Ministry levels.
8. To provide assistance in all other matters relation to Sales Tax Act, 1990 & Federal Excise Act, 2005.

We shall be pleased to provide any other information or clarification which you may require regarding above proposal. Kindly let us have your concurrence to above arrangement for confirmation.

Thank You
For S.M. Law Associates



Shafqat M. Sagar
Advocate and Tax Consultant