

Section	Subsection	Clause	Amendment of Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001).	Amended Bill 2015-16 NEW / inserted <del>Deletion or Omitted</del> Substituted
			In the Islamabad Capital Territory (Tax on Services) Ordinance (XLII of 2001), the following further amendments shall be made, namely:-	
3			<b>Scope of Tax</b>	
	1		Rate 16%	
	2		After the words " specified in" inserted "column (2) of"	
3	2		The Schedule substituted	

## THE SCHEDULE

[See section 3(2)]

S.No (1)	Description (2)	PCT Heading, if applicable (3)	Rate of Tax (4)								
1	Services provided or rendered by hotels, motels, guest houses, marriage halls and lawns (by whatever name called) including "pandal" and "shamiana" services, clubs including race clubs, and caterers.	9801.1000 9801.3000 9801.4000 9801.5000 9801.6000	Sixteen percent								
2	Advertisement on television and radio, excluding advertisements- <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">a</td> <td>sponsored by an agency of the Federal or Provincial Government for health education;</td> </tr> <tr> <td style="text-align: center;">b</td> <td>sponsored by the Population Welfare Division relating to educational promotion campaign;</td> </tr> <tr> <td style="text-align: center;">c</td> <td>financed out of funds provided by a Government under grant-in-aid agreement; and</td> </tr> <tr> <td style="text-align: center;">d</td> <td>conveying public service messages, if telecast on television by the World Wide Fund for Nature (WWF) or United Nations Children's Fund (UNICEF)</td> </tr> </table>	a	sponsored by an agency of the Federal or Provincial Government for health education;	b	sponsored by the Population Welfare Division relating to educational promotion campaign;	c	financed out of funds provided by a Government under grant-in-aid agreement; and	d	conveying public service messages, if telecast on television by the World Wide Fund for Nature (WWF) or United Nations Children's Fund (UNICEF)	9802.1000 and 9802.2000	Sixteen percent
a	sponsored by an agency of the Federal or Provincial Government for health education;										
b	sponsored by the Population Welfare Division relating to educational promotion campaign;										
c	financed out of funds provided by a Government under grant-in-aid agreement; and										
d	conveying public service messages, if telecast on television by the World Wide Fund for Nature (WWF) or United Nations Children's Fund (UNICEF)										
3	Services provided by persons authorized to transact business on behalf of others- (a) stevedore; (b) customs agents; and (c) ship chandlers.	9805.2000 9805.4000 and 9805.8000	Sixteen percent								
4	Courier services and cargo services by road provided by courier companies;	9808.0000 9804.9000	Sixteen percent								

5	Construction services, excluding:		9824.0000 and 9814.2000	Sixteen percent
	(i)	construction projects (industrial and commercial) of the value (excluding actual and documented cost of land) not exceeding Rs. 50 million per annum.		
	(ii)	the cases where sales tax is otherwise paid as property developers or promoters.		
	(iii)	Government civil works including Cantonment Boards.		
	(iv)	construction of industrial zones, consular buildings and other organizations exempt from income tax.		
	(v)	construction work under international tenders against foreign grants-in-aid.		
(vi)	Residential construction projects where the covered area does not exceed 10,000 square feet for houses and 20,000 square feet for apartments			
6	Services provided by property developers and promoters (including allied services) excluding the actual purchase value or documented cost of land.		9807.0000 and respective subheadings of heading 98.14	Rs.100 per square yard for Land development, and Rs.50 per square feet for Building construction
7	Services provided by persons engaged in contractual execution of work, excluding:		9809.0000	Sixteen percent
	(i)	annual total value of the contractual works or supplies does not exceed Rs.50 million;		
(ii)	the contract involving printing or supplies of books.			
8	Services provided for personal care by beauty parlours, clinics and slimming clinics, body massage centres, pedicure centres; including cosmetic and plastic surgery by such parlours/clinics, but excluding:		9810.0000 9821.4000 and 9821.5000	Sixteen percent
	(i)	annual turnover does not exceed Rs.3.6 million; or		
(ii)	the facility of air-conditioning is not installed or available in the premises.			
9	Management consultancy services		9815.4000, 9819.9300	Sixteen percent
10	Services provided by freight forwarding agents, and packers and movers.		9805.3000, 9819.1400	Sixteen per cent or Rs. 400 per bill of lading, whichever is higher
11	Services provided by software or IT-based system development consultants.		9815.6000	Sixteen percent

12	Services provided by technical, scientific and engineering consultants	9815.5000	Sixteen percent
13	Services provided by other consultants including but not limited to human resource and personnel development services; market research services and credit rating services.	9815.9000 9818.3000 9818.2000	Sixteen percent
14	Services provided by tour operators and travel agents including all their allied services or facilities (other than Hajj and Umrah)	9805.5100 9805.5000 9803.9000	Sixteen percent
15	Manpower recruitment agents including labour and manpower supplies.	9805.6000	Sixteen percent
16	Services provided by security agencies.	9818.1000	Sixteen percent
17	Services provided by advertising agents	9805.7000	Sixteen percent
18	Share transfer or depository agents including services provided through manual or electronic book-entry system used to record and maintain securities and to register the transfer of shares, securities and derivatives.	9805.9000	Sixteen percent
19	Business support services.	9805.9200	Sixteen percent
20	Services provided by fashion designers, whether relating to textile, leather, jewellery or other product regimes, including allied services, marketing, packing, delivery and display, etc.	9819.6000	Sixteen percent
21	Services provided by architects, town planners and interior decorators.	9814.1000 9814.9000	Sixteen percent
22	Services provided in respect of rent-a-car.	9819.3000	Sixteen percent
23	Services provided by specialized workshops or undertakings (autoworkshops; workshops for industrial machinery, construction and earth-moving machinery or other special purpose machinery etc; workshops for electric or electronic equipments or appliances etc. including computer hardware; car washing or similar service stations and other workshops).	98.20	Sixteen percent
24	Services provided for specified purposes including fumigation services, maintenance and repair (including building and equipment maintenance and repair including after sale services) or cleaning services, janitorial services, dredging or desilting services and other similar services etc.	98.22	Sixteen percent
25	Services provided by underwriters, indenters, commission agents including brokers (other than stock) and auctioneers	9819.1100, 9819.1200, 9819.1300 and 9819.9100	Sixteen percent

26	Services provided by laboratories other than services relating to pathological or diagnostic tests for patients.	98.17	Sixteen percent
27	Services provided by health clubs, gyms, physical fitness centres, indoor sports and games centres and body or sauna massage centres	9821.1000 and 9821.2000 9821.4000	Sixteen percent
28	Services provided by laundries and dry cleaners.	9811.0000	Sixteen percent
29	Services provided by cable TV operators. Technical analysis and testing services	9819.9000 9819.9400	Sixteen percent Sixteen percent
30	Services provided by TV or radio program producers or production houses.	---	Sixteen percent
31	Transportation through pipeline and conduit services.	---	Sixteen percent
32	fund and asset (including investment) management services.	---	Sixteen percent
33	Services provided by inland port operators (including airports and dry ports) and allied services provided at ports and services provided by terminal operators including services in respect of public bonded warehouses, excluding the amounts received by way of fee under any law or bylaw.	---	Sixteen percent
34	Technical inspection and certification services and quality control (standards' certification) services	---	Sixteen percent
35	Erection, commissioning and installation services.	---	Sixteen percent
36	Event management services	---	Sixteen percent
37	Valuation services (including competency and eligibility testing services),	---	Sixteen percent
38	Exhibition or convention services	---	Sixteen percent
39	Services provided in respect of mining of minerals, oil & gas including related surveys and allied activities	---	Sixteen percent
40	Services provided by property dealers and realtors.	---	Sixteen percent
41	Call centres.	---	Eighteen and a half percent
42	Services provided by car/automobile dealers.	---	Sixteen percent