

**Proposed Draft Amendments in the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 for simplification and harmonization through Finance Bill, 2024**

**Amendments of Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001).** - In the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001), in the Schedule, in Table-1, the following further amendments shall be made, namely:—

(a) against S. No. 3 the entries in column (2) and column (3) shall be substituted by the following entries, namely: -

(2)	(3)
Services provided or rendered by persons authorized to transact business on behalf of others	98.05
Stevedores	9805.2000
Ship management service	9805.2100
Customs agents	9805.4000
Ship chandlers	9805.8000
Other	9805.9090

(b) after S. No. 3 in column (1), and the entries relating thereto in columns (2), (3) and (4), the following new S. No. and corresponding entries relating thereto shall be added, namely: —

3A	Services provided or rendered in matters of sale, purchase or hire	98.06	
	Purchase or sale of movable or immovable goods or property	9806.1000	---- percent
	Renting of immovable property services	9806.3000	
	Dealers of second hand goods other than cars or automobiles	9806.5000	
	Renting of machinery, equipment, appliances and other tangible goods	9806.6000	
	Other	9806.9000	

(c) in S. No. 26 in column (1), for the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely: —

Services rendered or provided by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.	98.17	-- percent
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Scientific laboratories	9817.1000	
Mechanical laboratories	9817.2000	
Chemical laboratories	9817.3000	
Electrical or Electronic laboratories	9817.4000	
Other such laboratories	9817.9000	

(d) in S. No. 59 in column (1), for the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely: —

Services provided or rendered for specified purposes.	98.22	-- percent
Fumigation services	9822.1000	
Maintenance or cleaning services	9822.2000	
Janitorial services	9822.3000	
Dredging or desilting services	9822.4000	
Other similar services	9822.9000	