

| Section | Subsection | Clause | Amendment of Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001). | Amended Bill 2016-17 NEW / inserted Deletion or Omitted Substituted |
|---------|------------|--------|--|---|
| | | | In the Islamabad Capital Territory (Tax on Services) Ordinance (XLII of 2001), the following further amendments shall be made, namely:- | |
| 3 | | | Scope of Tax | |
| 3 | 2A | | The following provisions of the Sales Tax Act, 1990, shall apply, mutandis mutandis, to the services rendered or provided under this Ordinance, namely:- | |
| | | a | 3 (2b) | the Federal Government may, subject to such conditions and restrictions as it may impose, by notification in the official Gazette, declare that in respect of any taxable goods, the tax shall be charged, collected and paid in such manner and at such higher or lower rate or rates as may be specified in the said notification. |
| | | | 3(6) | The Federal Government or the Board may, in lieu of the tax under sub-section (1), by notification in the official Gazette, levy and collect such amount of tax as it may deem fit on any supplies or class of supplies or on any goods or class of goods and may also specify the mode, manner or time of payment of such amount of tax. |
| | | | 3(7) | The Federal Government may, by notification in the official Gazette, specify any person or class of persons as withholding agent for the purpose of deduction and deposit of tax at the specified rate in such manner and subject to such conditions or restrictions as the Federal Government may prescribe in this behalf. |
| | | b | serial number 2, in column (1), and the entries relating thereto of the Fifth Schedule read with section 4; Supply to diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts, Orders, Rules, Regulations and Agreements passed by the Parliament or issued or agreed by the Government of Pakistan. | |

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| | | | In the Islamabad Capital Territory (Tax on Services) Ordinance (XLII of 2001), the following further amendments shall be made, namely:- | |
| | | c | sub-sections (2), (3), (6) and (7) of section 13; and | |
| | | | 13(2) | Notwithstanding the provisions of sub-section (1) - (a) the Federal Government may , pursuant to the approval of the Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in taxes, development of backward areas and implementation of bilateral and multilateral agreements] by notification in the official Gazette, exempt any taxable supplies made or import or supply of any goods or class of goods, from the whole or any part of the tax chargeable under this Act, subject to the conditions and limitations specified therein; |
| | | | 13(3) | The exemption from tax chargeable under sub-section (2) may be allowed from any previous date specified in the notification issued under clause (a) |
| | | | 13(6) | The Federal Government shall place before the National Assembly all notifications issued under this section in a financial year. |
| | | | 13(7) | Any notification issued under sub-section (2), after 1st July, 2015 shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued. |
| | | d | serial number 48, in column (1), and entries relating thereto of Table 1 of Sixth Schedule read with section 13. | |
| | | | (1) | (2) |
| | | | 48 | Goods imported or supplied under grants-in-aid for which a specific consent has been obtained from the Board; supplies and imports under agreements signed by the Government of Pakistan before the 30th June, 1996, provided the agreements contained the provision for exemption of tax at the time of signing of agreement. |
| | | | | 99.03 |

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| | | | In the Islamabad Capital Territory (Tax on Services) Ordinance (XLII of 2001), the following further amendments shall be made, namely:- | |
| | 2B | | the tax levied under sub-section (1) shall not be applicable to regulatory and licensing services rendered or provided by an organization established by or under a Federal statute. | |