

**GOVERNMENT OF PAKISTAN**  
**MINISTRY OF FINANCE, ECONOMIC AFFAIRS,**  
**STATISTICS & REVENUE**  
**(REVENUE DIVISION)**

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Islamabad, the 21<sup>st</sup> January, 2021.

**NOTIFICATION**

**S.R.O. 77 (I)/2021** - In exercise of the powers conferred by clause (a) of sub-section (2A) of section 3 of the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XL II of 2001), read with clause (b) of sub-section (2) of section 3 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 495(I)/2016, dated the 4th July, 2016, namely:

In the aforesaid Notification, in the Table, in column (1), against S.No. 11, after the existing entry in column (2), the following explanation shall be added, namely:-

**“Explanation.-** For the purpose of this entry –

(a) **“IT services”** include software development, software maintenance, system integration, web design, web development, web hosting and network design; and

(b) **“IT enabled services”** include inbound or outbound call centres, medical transcription, remote monitoring, graphics design, accounting services, HR services, telemedicine centers, data entry operations, locally produced television programs] and insurance claims processing.”.

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[C.No.3(3)ST-L&P/2019]

  
**(Ch. Muhammad Tarique)**  
Additional Secretary