

FIRST SCHEDULE

(Classification of Services)

(see sub-section (47) of section 2)

Classification	Description
(1)	(2)
9801.01	Services provided by hotels, restaurants, marriage halls, lawns, clubs and caterers.
9801.1000	Services provided by hotels
9801.2000	Services provided by restaurants
9801.3000	Services provided by marriage halls and lawns
9801.4000	Services provided by clubs
9801.5000	Services provided by caterers, suppliers of food and drinks
9801.6000	Ancillary services provided by hotels, restaurants, marriage halls, lawns, caterers
9801.7000	Services provided by messes and hostels
9801.9000	Others
98.02	Advertisements
9802.1000	Advertisements on T.V.
9802.2000	Advertisements on radio
9802.3000	Advertisements on closed circuit T.V.
9802.4000	Advertisements in newspapers and periodicals
9802.5000	Advertisements on cable T.V. network
	Advertisements on poles
	Advertisements on bill boards
¹ [9802.6000	Advertisements on poles
9802.7000	Advertisements on bill boards
9802.8000	Sale of Space for Advertisement services]
9802.9000	Others
² [9802.9010	TV, Radio & Production Services
9802.9020	Broadcasting Services]
98.03	Facilities for travel
9803.1000	Travel by air of passengers within the territorial jurisdiction of Pakistan
9803.1100	Travel by air of passengers embarking on international journey from Pakistan
9803.2000	Domestic travel by train
9803.2100	International travel by train
³ [9803.3000	Facilities for travel by road]
⁴ [9803.4000	Ride hailing services]
9803.9000	Others

1. Classification Nos.9802.6000, 9802.7000, & 9802.8000 and description inserted by the Khyber Pakhtunkhwa Finance Act, 2014 (XXV of 2014) (Assented on 29th June, 2014).
2. Classification Nos.9802.9010, 9802.9020 and description inserted by the Khyber Pakhtunkhwa Finance Act, 2014 (XXV of 2014) (Assented on 29th June, 2014).
3. Entry No.9803.3000 and description inserted by the Khyber Pakhtunkhwa Finance Act, 2016 (IX of 2016) (Assented on 28th June, 2016).
4. Entry No.9803.4000 and description inserted by the Khyber Pakhtunkhwa Finance Act, 2017 (IX of 2017) (Assented on 16th June, 2017).

98.04	Services provided for inland carriage of goods.
9804.1000	Carriage of goods by air
9804.2000	Carriage of goods by train
¹ [9804.3000	Cargo services by road]
9804.9000	Other
98.05	Services provided by persons authorized to transact business on behalf of others.
9805.1000	Shipping agents
9805.2000	Stevedores
9805.2100	Ship Management Service
9805.3000	Freight forwarding agents
9805.4000	Customs agents
9805.5000	Travel agents
9805.5100	Tour operators
9805.6000	Recruiting agents
9805.7000	Advertising agents
9805.8000	Ship chandlers
9805.9000	Share transfer agent
9805.9100	Sponsorship services
9805.9200	Business support services
9805.9090	Other
98.06	Services provided in matters of hire.
9806.1000	Purchase or sale of moveable or immovable goods or property
9806.2000	Property dealers
9806.3000	Car/Automobile dealers
9806.9000	Dealers of second hand goods other than automobiles other
9807.0000	Services provided by property developers and promoters.
9808.0000	Courier services
9809.0000	Services provided by persons engaged in contractual execution of work or furnishing supplies.
9810.0000	Services provided for personal care by beauty parlors/clinics, slimming clinics and others.
9811.0000	Services provided by laundries, dry cleaners.

¹. Entry No.9804.3000 and description inserted by the Khyber Pakhtunkhwa Finance Act, 2016 (IX of 2016) (Assented on 28th June, 2016).

98.12	Telecommunication services.
9812.1000	Telephone services
9812.1100	Fixed line voice telephone service
9812.1200	Wireless telephone
9812.1210	Cellular telephone
9812.1220	Wireless Local Loop telephone
9812.1300	Video telephone
9812.1400	Payphone cards
9812.1500	Prepaid calling cards
9812.1600	Voice mail service
9812.1700	Messaging service
9812.1710	Short Message service(SMS)
9812.1720	Multimedia message service (MMS)
9812.1910	Shifting of telephone connection
9812.1920	Installation of telephone extension
9812.1930	Provision of telephone extension
9812.1940	Changing of telephone connection
9812.1950	Conversion of NWD connection to non NWD or vice versa
9812.1960	Cost of telephone set
9812.1970	Restoration of telephone connection
9812.1990	Others
9812.2000	Bandwidth services
9812.2100	Copper line based
9812.2200	Fiber-optic based
9812.2300	Co-axial cable based
9812.2400	Microwave based
9812.2500	Satellite based
¹ [9812.2600	Voice over I.P Services
9812.2700	Teleconferencing Services
9812.2800	3G/4G LTE services]
9812.2900	Others
9812.4000	Telegraph
9812.5000	Telefax
9812.5010	Store and forward fax services
9812.5090	Others
9812.6000	Internet services
9812.6100	Internet services including email services
9812.6110	Dial-up internet services
9812.6120	Broadband services for DSL connection
9812.6121	Copper line based
9812.6122	Fiber-optic based
9812.6123	Co-axial cable based
9812.6124	Wireless based

¹. Entries Nos.9812.2600, 9812.2700 & 9812.2800 added by the Khyber Pakhtunkhwa Finance Act, 2015 (XXIII of 2015) (Assented on 25th June, 2015).

9812.6125	Satellite based
9812.6129	Others
9812.6130	Internet/email/Data/SMS/MMS services on WLL networks
9812.6140	Internet/email/Data/SMS/MMS services on cellular mobile networks
9812.6190	Others
9812.6200	Data Communication Network services (DCNS)
9812.6210	Copper Line based
9812.6220	Co-axial cable based
9812.6230	Fibre-optic based
9812.6240	Wireless/Radio based
9812.6250	Satellite based
9812.6290	Others
9812.6300	Value added data services
9812.6100	Virtual private Network services (VPN)
9812.6200	Digital Signature service
9812.6390	Others
9812.9000	Audio text services
9812.9100	Tele-text services
9812.9200	Trunk radio services
9812.9300	Paging services
9812.9400	Voice paging services
9812.9410	Radio paging services
9812.9490	Vehicle tracking services
9812.9500	Burglar alarm services
9812.9090	Others
98.13	Services provided by banking companies, insurance companies, cooperative financing societies modarbas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services.
9813.1000	Services provided in respect of insurance to a policy holder by an insurer, including a reinsure.
9813.1100	Goods Insurance
9813.1200	Fire Insurance

9813.1300	Theft Insurance
9813.1400	Marine Insurance
9813.1500	Life Insurance
9813.1600	Other Insurance
9813.2000	Services provided in respect of advances and loans
9813.3000	Services provided in respect of leasing
9813.3010	Financial leasing
9813.3020	Commodity or equipment leasing
9813.3030	Hire-purchase leasing
9813.3090	Other
9813.3900	Services provided in respect of musharika financing
9813.4000	Services provided by banking companies in relation to:
9813.4100	Guarantee
9813.4200	Brokerage
9813.4300	Letter of credit
9813.4400	Issuance of pay order and demand draft
9813.4500	Bill of exchange
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer
9813.4700	Bank guarantee
9813.4800	Bill discounting commission
9813.4900	Safe deposit lockers
9813.4910	Safe vaults
9813.5000	Issuance, processing and operation of credit and debit cards
9813.6000	Commission and brokerage of foreign exchange dealings
9813.7000	Automated Teller Machine operations, maintenance and management
9813.8000	Service provided as banker to an issue
9813.8100	Other
9813.9000	Service provided by a foreign exchange dealer or exchange company or money changer
98.14	Services provided by architects, town planners, contractors, property developers or promoters, interior decorators.
9814.1000	Architects or town planners
9814.2000	¹ [Contracting services rendered by the contractors of buildings, electro-mechanical works, turn-key projects and similar other works, excluding individual house construction contracts.]

¹. Description "Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works."

9814.3000 Property developers or promoters
9814.4000 Landscape designers
9814.9000 Other

98.15 Services provided by professionals and consultants etc.

9815.1000 Medical practitioners and consultants
9815.2000 Legal practitioners and consultants
9815.3000 Accountants and auditors
9815.4000 Management consultants
9815.5000 Technical, scientific, engineering consultants
9815.6000 Software or IT based system development consultants
¹[9815.7000 Cosmetic and Plastic Surgery Services]
²[9815.8000 Visa processing services including advisory or consultancy services for foreign education or for migration]
9815.9000 Other consultants

9816.0000 Services provided by pathological laboratories.

98.17 Services provided by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.

9817.1000 Scientific laboratories
9817.2000 Mechanical laboratories
9817.3000 Chemical laboratories
9817.4000 Electrical or electronic laboratories
9817.9000 Other such laboratories

98.18 Services provided by specialized agencies.

9818.1000 Security agency
9818.2000 Credit rating agency

Substituted by the Khyber Pakhtunkhwa Finance Act, 2014 (XXV of 2014) (Assented on 29th June, 2014)

1. Classification No. 9815.7000 and description inserted by the Khyber Pakhtunkhwa Finance Act, 2014 (XXV of 2014) (Assented on 29th June, 2014).
2. Entry 9815.8000 inserted by the Khyber Pakhtunkhwa Finance Act, 2016 (IX of 2016) (Assented on 28th June, 2016)

9818.3000	Market research agency
9818.9000	Other such agencies
98.19	Services provided by specified persons or businesses
9819.1000	Stockbrokers
9819.1100	Under writers
9819.1200	Indenters
9819.1300	Commission agents
9819.1400	Packers
9819.2000	Money exchanger
9819.3000	Rent a car
9819.4000	Prize bond dealers
9819.5000	Surveyors
9819.6000	Designers
9819.7000	Outdoor photographer
9819.8000	Art painter
¹ [9819.8700	Video Tape and Production Services.]
9819.9000	Cable TV operators
9819.9100	Auctioneers
9819.9200	Public relations services
9819.9300	Management consultants
9819.9400	Technical testing and analysis service
9819.9500	Service provided by a registrar to an issue
² [9819.9600	Copy Right Services.
9819.98000	Sound Record Services.]
9819.9090	Others
98.20	Services provided by specialized workshops or undertakings
9820.1000	Auto-workshops
9820.2000	Workshops for industrial machinery construction and earth-moving machinery or other

¹. Classification No. 9819.8700 and description inserted by the Khyber Pakhtunkhwa Finance Act, 2014 (XXV of 2014) (Assented on 29th June, 2014).

². Classification Nos. 9819.9600 & 9819.9800 and description inserted by the Khyber Pakhtunkhwa Finance Act, 2014 (XXV of 2014) (Assented on 29th June, 2014).

special purpose machinery etc.

9820.3000 Workshops for electric or electronic equipments or appliances etc including computer hardware

9820.4000 Car washing or similar service stations

¹[9820.5000 Services provided by motor vehicle workshops, mechanic shops, air conditioning fitting service and cleaning centers.]

9820.9000 Other workshops

98.21 Services provided in specified fields.

9821.1000 Healthcare center, gyms or physical fitness center etc.

9821.2000 Indoor sports and games center

9821.3000 Baby care center

9821.4000 Body massage center

9821.5000 Pedicure center

98.22 Services provided for specified purposes.

9822.1000 Fumigation services

9822.2000 Maintenance or cleaning services

9822.3000 Janitorial services

9822.4000 Dredging or desilting services

9822.9000 Other similar services

9823.0000 Franchise services

9824.0000 Construction services

9825.0000 Consultancy services

9826.0000 Management services including fund and asset management services

9827.0000 Market research agencies

9828.0000 Program producers

9829.0000 Brokerage (other than stock) and indenting services

9830.0000 Race Clubs

9831.0000 General insurance agents

9832.0000 Exhibition or convention services

9833.0000 Data processing and provision of information, services of engineers, handling and

1. Classification No. 9820.5000 and description inserted by the Khyber Pakhtunkhwa Finance Act, 2014 (XXV of 2014) (Assented on 29th June, 2014).

	storage of goods
9834.0000	Fashion designers
9835.0000	Cable operators
9836.0000	Internet café
9837.0000	Pandal and shamiana service
9838.0000	Airport services
9839.0000	Intellectual property services
9840.0000	Forward contract services
9841.0000	Packaging services
9842.0000	Services provided in matters of hire
9843.0000	Purchase or sale of moveable or immovable goods or property
9844.0000	Property dealers and realtors
9845.0000	Automobile dealers
9846.0000	Dealers of second hand goods other than automobiles
9847.0000	Cosmetic and plastic surgery
9848.0000	Beauty parlor and beauty clinics
9849.0000	HR consultants
9850.0000	Corporate law consultants
9851.0000	Tax consultants
9852.0000	Human resources & personnel development services
9853.0000	Coaching centers
9854.0000	Vocational centers
9855.0000	Actuarial services
9856.0000	Training services
9857.0000	Tracking services
9858.0000	Security alarm services
9859.0000	Human resource development
9860.0000	Building maintenance and service provider
9861.0000	Quality control services (ISO certification authority)
9862.0000	Services provided by motels, guest houses and farm houses
9863.0000	Debt collection agencies
9864.0000	Amusement parks
9865.0000	Call centers
9866.0000	Film and drama studios including mobile stage shows or cinemas
9867.0000	Entertainment services
9868.0000	Services provided in respect of manufacturing or processing on toll basis.

¹ [9869.0000	Container terminal services.
9870.0000	Manpower recruitment and Labour supply services
9871.0000	Port operating Services.
9872.0000	Public Bonded Warehouse.
9873.0000	Services provided in respect of mining of minerals, oil and gas including related surveys and allied activities.
9874.0000	Event management Services.]
² [9875.0000	Electric power transmission or distribution services]
³ [9876.0000	Valuation services including competency and eligibility Testing services]

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1. Classification Nos. 9869.0000, 9870.0000, 9871.0000, 9872.0000, 9873.0000 & 9874.0000 and Description inserted by the Khyber Pakhtunkhwa Finance Act, 2014 (XXV of 2014) (Assented on 29th June, 2014).
 2. Entry 9875.0000 added by the Khyber Pakhtunkhwa Finance Act, 2015 (XXIII of 2015) (Assented on 25th June, 2015)
 3. Entry 9876.0000 inserted by the Khyber Pakhtunkhwa Finance Act, 2016 (IX of 2016) (Assented on 28th June, 2016)

SCHEDULE II

See Section 19

S#	Description of Services	Rate of Tax
1.	¹ [Services provided or rendered by hotels, restaurants marriage halls, pandals and shamiana services, lawns, caterers, motels, guest houses, by whatever name called, including any other services ancillary thereto.]	Fifteen Percent (15%)
2.	Services provided or rendered for personal care by beauty parlors, beauty clinics, ² [health care centres, health clubs, gyms, physical fitness centres, body massage centres and pedicure centres.]	Fifteen Percent (15%)
3.	Services provided and rendered by laundries and dry cleaners.	Fifteen Percent (15%)
4.	<ol style="list-style-type: none"> 1. Telecommunication Services- 2. Telephone services. 3. Fixed line voice telephone service. 4. Wireless telephone. 5. Cellular telephone. 6. Wireless local loop telephone. 7. Video telephone. 8. Payphone cards. 9. Pre-paid calling cards. 10. Voice mail service. 11. Short Message Service(SMS) Messaging service. 12. Multimedia Message Service (MMS) 13. Bandwidth services [used for voice and video telecommunication services] <ol style="list-style-type: none"> a. Copper line based. b. Fiber-optic based. c. Co-axial cable based. d. Microwave based. e. Satellite based. 14. Voice over I.P. Services. 15. Teleconferencing services. ³[15-A 3G/4G LTE services] 16. Telegraph. 17. Telex 18. Telefax 19. Store and forward tax services. 	Nineteen-and-a half Percent (19.5%)

1. Entry substituted by Notification No.SO(Tax)/E&T/2-7/2014/1443, dated August 04, 2014. At the time of substitution entry was as under:-
“Services provided or rendered by hotels, marriage halls, lawns, clubs and caterers and services ancillary thereto.”
2. substituted for the words “sliming clinics” by No.SO(Tax)/E&T/2-7/2014/1443, dated August 04, 2014.
3. S.No 15-A inserted by Notification No.SO(Tax)/E&T/2-7/2015/550-70, dated February 04, 2016.
4. Substituted for the words, brackets and figure “Sixteen percent (16%)” in column No.3, against serial No. 1 to 3, 5 and 7 to 11 by Notification No.SO(Tax)/E&T/2-7/2014/1443, dated August 04, 2014.

<p>20. Audio text services. 21. Teletext services. 22. Trunk radio services. 23. Internet services. 24. Paging services. 25. Voice paging services. 26. Radio paging services. 27. Vehicle tracking services. 28. Burglar alarm services. 29. Shifting of Telephone connection 30. Installation of telephone extension 31. Provision of telephone extension 32. Changing of telephone connection 33. Conversion of NWD connection to non NWD or vice versa 34. Cost of Telephone Set 35. Restoration of telephone connection 36. Internet services including e-mail services 37. Dial-up internet services 38. Broadband services for DSL Connection 39. Copper Line based 40. Fiber-optic based 41. Co-axial cable based 42. Wireless based 43. Satellite based 44. Internet/e-mail/data/SMS/MMS Services WLL networks 45. Internet/e-mail/SMS/MMS services on cellular mobile networks 46. Data Communication network services (DCNS) 47. Copper Line Based 48. Fiber-optic based 49. Wireless/Radio based 50. Satellite based 51. Value added data services 52. Virtual private network service (VPN) 53. Digital Signature Service 54. Audioext services 55. Teletext services 56. Trunk radio services 57. Long Distance International</p> <p>¹[Explanation.---Where a registered person is providing telecom services in respect of international calls and is sharing charges with persons operating in foreign jurisdictions, the charges received by the registered person shall be treated as tax-inclusive value and tax shall be worked out and paid by such registered person on the basis of tax fraction formula, that is, the tax shall be calculated by multiplying the amount of charges with tax rate and dividing the resultant by tax rate plus hundred.”]</p>	
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¹. Explanation substituted by Notification No. SO(TAX)E&T/2-7/2015, dated 4th February, 2016. At that time substituted Explanation was as under:-

“**Explanation...** The telecom companies shall pay the tax on international calls, subject to sharing of charges only to the extent of their pecuniary share of charges of transmission and delivery of such calls in the Khyber Pakhtunkhwa. Pecuniary share shall mean the charges borne by end consumer in the Khyber Pakhtunkhwa. Such charges shall be payable on the international leased lines or band width services used by;

(i) Software exporting firms registered with the Pakistan Software Export Board; and

	58. Local Loop 59. Others	
5.	Services provided or rendered by persons authorized to transact business on behalf of others:- i. Customs agents; ii. Ship chandlers; iii. Stevedores; and iv. Ship management service.	Fifteen Percent (15%)
¹ [6.	Advertisement on TV and Radio ,	Fifteen Percent (15%)
² [6A.	Advertisement on newspapers, periodicals and magazines; both excluding advertisements,- (i) if sponsored by a Government Agency; and (ii) Financed out of funds provided under grant-in-aid agreement; and conveying public service messages.	³ [Five percent (5%)] Without any input adjustment
7.	⁴ [Advertisement on hoarding boards, pole signs and sign boards and on close Circuit TV, Cable TV, Websites or Internet.]	Fifteen Percent (15%)
8.	Courier services.	Fifteen Percent (15%)
9.	Services provided or rendered in respect of Sixteen percent insurance to a policy holder by an insurer, (16%) including a re-insurer:- i. Goods insurance. ii. Fire insurance iii. Theft insurance. iv. Marine insurance. Other insurance.	Fifteen Percent (15%)
10.	⁵ [Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services, in relation to guarantee, brokerage, letter of credit, issuance of pay order	Fifteen Percent (15%)

(ii) Data and internet services provider licensed by the Pakistan Telecommunication Authority.”]

“(Substituted Explanation inserted by Notification No. SO(Tax)/E&T/2-7/2014, dated 4th August, 2014)”

¹. S. No. 6 substituted by Notification No. SO(Tax)/E&T/2-7/2014, dated 4th August, 2014, at the time of substitution S.No. 6 was as under:-

“6.	Advertisement on TV and Radio, newspapers, periodicals and Magazines excluding advertisements. (i) if sponsored by a Government Agency (ii) financed out of funds provided under grant-in-aid agreement; and Conveying public service messages.	Sixteen Percent (16%)
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2. S.No.6A added by Notification No. SO(Tax)/E&T/2-7/2014, dated 4th August, 2014.

3. At S.No. 6-A, substituted for the words, brackets and figures “Fifteen Percent (15%)” by Notification No. SO(TAX)E&T/2-7/2015, dated 4th February, 2016.

4. Entry at S.No. 7 substituted by Notification No. SO(Tax)/E&T/2-7/2014, dated 4th August, 2014. At the time of substitution Entry was as under:-

“Advertisement on close Circuit TV or Cable TV.”

5. Entry at S.No. 10 substituted by Notification No. SO(Tax)/E&T/2-7/2014, dated 4th August, 2014. At the time of substitution Entry was as under:-

“Services provided by banking companies or non-banking financial institutions including but not limited to all non-interest based services provided or rendered against a consideration in form of a fee or commission or charges.”

	and demand draft, interbank clearing by central bank, bill of exchange, transfer of money including telegraphic transfer, mail transfer and electronic transfer, bank guarantee, bill discounting commission, safe deposit lockers, safe vaults, issuance, processing and operation of credit and debit cards, commission and brokerage of foreign exchange dealings, automated teller machine operations, maintenance and management services, provided as banker to an issue, including the services provided or rendered by non-banking finance companies, companies and other financial institutions, financial leasing, commodity or equipment leasing, hire purchaser leasing and any other services provided by such companies or institutions or not specified elsewhere.]	
11.	Services provided or rendered by the stockbrokers.	Fifteen Percent (15%)
¹ [12.	Services provided or rendered by specialized agencies, Security agency, Market research agency, other such agencies.	Ten percent (10%) Without any input adjustment
13.	Services provided by shipping agents	Fifteen Percent (15%)
14.	Services provided or rendered by freight forwarding agents.	Fifteen Percent (15%)
15.	Services provided by tour operators, other than Hajj and Umrah.	Fifteen Percent (15%)
16.	Manpower recruitment and labour supply services.	Fifteen Percent (15%)
17.	Services provided by advertising agents.	Fifteen Percent (15%)
18.	Services provided by share transfer agents.	Fifteen Percent (15%)
19.	Services provided by business support services.	Ten percent (10%) Without any input adjustment
20.	Services provided by property dealers, real estate agents, real estate planners, by whatever name called.	Fifteen Percent (15%)
21.	Services provided by car or automobile dealers, bargain centers, by whatever name called	Fifteen Percent (15%)
22.	Rent-a-car services	Fifteen Percent (15%)
23.	Services provided by workshops for industrial construction and earth-moving or other special purpose machinery.	Fifteen Percent (15%)
24.	Franchise Services	Ten percent (10%) Without any input adjustment
25.	Services provided in respect of manufacturing or processing on toll basis.	Ten percent (10%) Without any input adjustment
26.	Services provided by persons engaged in contractual execution of work or furnishing supplies.	Fifteen Percent (15%)
27.	Services provided by architects, town planners, property developers or promoters and interior decorators.	Fifteen Percent (15%)
28.	Management consultancy services including fund and asset management service	Fifteen Percent (15%)
29.	Services provided by technical, scientific & engineering consultants	Fifteen Percent (15%)
30.	Airport services	Fifteen Percent (15%)
² [30-	Construction services.	Five percent (5%) Without any

1. S. Nos 12 to 48 added by No. SO(Tax)/E&T/2-7/2014, dated 4th August, 2014.

2. S. No. 30-A inserted by Notification No. SO(TAX)E&T/2-7/2015, dated 4th February, 2016.

A		input adjustment]
31.	(i) Contracting services rendered or provided by the contractors of buildings, electro- mechanical works, turn-key projects and similar other works , excluding construction projects having value not exceeding Rs.50 Million, construction of industrial estates and zones, consular buildings and construction works under international tenders based on foreign grants. (ii) Services provided by land and property developers or promoters for development of land, purchased or leased, for conversion into residential or commercial plots; and (iii) Construction of residential or commercial units, excluding residential commercial projects where the covered area does not exceed 10000 square feet for houses and	Fifteen percent (15%) @Rs. 100/- per square yard for land development @Rs. 50/- per square yard for land development
32.	Port operating services	Fifteen percent (15%)
33.	Tracking services and security alarm services.	Ten percent (10%) Without any input adjustment
34.	Services provided by motor vehicle workshops, mechanic shops, air conditioning fitting service and cleaning centers.	Ten percent (10%) Without any input adjustment
35.	Services provided in respect of mining of minerals, exploration of oil & gas including related surveys and allied activities.	Fifteen percent (15%)
36.	Sponsorship services.	Fifteen percent (15%)
37.	Services provided or rendered by professionals and consultants; health care consultants, legal practitioners or consultants, Management consultants, Software or IT based system development consultants, Accountants, auditors and tax consultants services provided by other consultants.	Fifteen percent (15%)
38.	Event management, exhibition services, services by event photographers, videographer and other persons related to such events.	Fifteen percent (15%)
39.	Public bonded warehouses.	Fifteen percent (15%)
40.	Container Terminal Services.	Fifteen percent (15%)
41.	Copy Right Services	Fifteen percent (15%)
42.	Cosmetic & Plastic Surgery Services	Fifteen percent (15%)
43.	Sale of Space for Advertisement Services	Fifteen percent (15%)
44.	Video Tape & Production Services	Fifteen percent (15%)
45.	Sound Record Services	Fifteen percent (15%)
46.	TV, Radio & Production, house Services	Fifteen percent (15%)
47.	Services provided by clubs	Fifteen percent (15%)
48.	Broadcasting services	Fifteen percent (15%)]
¹ [49.	Electric power transmission or distribution services.	Fifteen percent (15%)
50.	Cable TV operators	Ten percent (10%) without any input adjustment
51.	Health care centre, gym, swimming pools or physical fitness centre, body massage centers, pedicure centers etc	Fifteen percent (15%)
52.	Maintenance or cleaning services	Fifteen percent (15%)
53.	Service provided or rendered by fashion designer	Fifteen percent (15%)
54	Service provided or rendered by call centres	Fifteen percent (15%)

¹. S. Nos. 49 to 57 added by Notification No. SO(TAX)E&T/2-7/2015, dated 4th February, 2016.

2. Entry at S.No. 57 substituted by Notification No. SO(TAX)E,T&NC/2-7/2017/2503-19, dated 22nd March, 2017. At the time of substitution Entry was as under:-

“Services provided by laboratories, Scientific laboratories, Mechanical laboratories, Chemical laboratories, Electrical or electronic laboratories, Other such laboratories, Other than services relating to pathological or diagnostic tests exclusively for medical treatment purposes.”

55	Service provided or rendered by persons engaged in inter city transportation or carriage of goods by road or through pipeline or conduit	Fifteen percent (15%)
56	Medical Practitioners and Consultants	Fifteen percent (15%)
57	² [Services provided by laboratories, scientific laboratories, mechanical laboratories, chemical laboratories, electrical or electronics laboratories, pathological laboratories, medical diagnostic laboratories including X-rays, CT Scan, M.R. Imaging, ultrasound, echo etc or other such laboratories.]	Fifteen percent (15%)]
¹ [58.	Facilities for travel by road.	Fifteen percent (15%)
59.	Cargo services by road.	Fifteen percent (15%)
60.	Visa processing services including advisory or consultancy services for foreign education or migration.	Fifteen percent (15%)
61.	Valuation services including competency and eligibility testing services	Fifteen percent (15%)
62.	Services provided by messes and Hostels	Fifteen percent (15%)
63.	Services provided for inland carriage of goods including i. Carriage of goods by air ii. Carriage of goods by train iii. Others	Fifteen percent (15%)
64.	Travel agents	Fifteen percent (15%)
65.	Service provided in matters of hire	Fifteen percent (15%)
66.	Services provided in respect of advances and loans	Fifteen percent (15%)
67.	Credit rating agency	Fifteen percent (15%)
68.	Under writers	Fifteen percent (15%)
69.	Indenters	Fifteen percent (15%)
70.	Commission agents	Fifteen percent (15%)
71.	Packers and movers	Fifteen percent (15%)
72.	Service provided by a foreign exchange dealer or exchange company or money changer	Fifteen percent (15%)
73.	Prize bond dealers	Fifteen percent (15%)
74.	Surveyors	Fifteen percent (15%)
75.	Outdoor photographer	Fifteen percent (15%)
76.	Art painter	Fifteen percent (15%)
77.	Auctioneers	Fifteen percent (15%)
78.	Technical testing and analysis service	Fifteen percent (15%)
79.	Workshop for electric and electronic equipments or appliances including computer hardware	Fifteen percent (15%)
80.	Dredging or desilting services	Fifteen percent (15%)
81.	Data processing and provision of information, services of engineers, handling and storage of goods	Fifteen percent (15%)
82.	Intellectual property services	Fifteen percent (15%)
83.	Packaging services	Fifteen percent (15%)
84.	HR consultant	Fifteen percent (15%)
85.	Training services	Fifteen percent (15%)
86.	Quality control services (ISO certification authority)	Fifteen percent (15%)
87.	Amusement parks	Fifteen percent (15%)
88.	Entertainment services	Fifteen percent (15%)
89.	Purchase or sale of movable or immovable goods or property	Fifteen percent (15%)
90.	Dealers of second hand goods other than automobiles	Fifteen percent (15%)]
² [91.	Ride hailing services	Fifteen percent (15%)]

1. S. Nos. 58 to 90 added by Notification No. SO(TAX)E,T&NC/2-7/2017/2503-19, dated 22nd March, 2017.
2. S. No. 91 added by Notification No. SO(TAX)E&T/2-7/2017/1735-47, dated 20th October, 2017.