

## SECOND SCHEDULE

### (Taxable Services)

(see section 3)

S. No. (1)	Description (2)	Classification (3)	Rate of Tax (4)
1	Services provided by hotels, "motels, guest houses, marriage halls and lawns (by whatever name called) including pandal and shamiana services" clubs <b>including race clubs</b> and caterers.	9801.1000 9801.3000 9801.4000 9801.5000 9801.6000 <b>9830.0000</b> 9837.0000 and 9862.0000	Sixteen per cent
2	Advertisement on television and radio, excluding advertisements— (a) sponsored by an agency of the Federal or Provincial Government for health education; (b) financed out of funds provided by a Government under grant-in-aid agreement; and (c) conveying public service message, 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 per cent
3	Services provided by persons authorized to transact business on behalf of others— (a) customs agents; (b) ship chandlers; and (c) stevedores.	9805.4000 9805.8000 and 9805.2000	Sixteen per cent
4	Courier services <b>including cargo services by road passenger transportation businesses and transportation through pipeline and conduit services.</b>	9808.0000 <b>9804.9000</b>	Sixteen per cent
5	Advertisement on a cable television.	9802.5000	Sixteen per cent
6	Telecommunication services— (a) telephone services; (b) fixed line voice telephone service; (c) wireless telephone; (d) cellular telephone; (e) wireless local loop telephone; (f) video telephone; (g) payphone cards; (h) pre-paid calling cards; (i) voice mail service; (j) messaging service; (k) short message service (SMS); (l) multimedia message service (MMS); (m) bandwidth services used for voice and video telecommunication services— (i) copper line based; (ii) fiber-optic based; (iii) co-axial cable based;	98.12 9857.0000 9858.0000	Nineteen and a half percent

	<p>(iv) microwave based; (v) satellite based;</p> <p>(n) telegraph; (o) telex; (p) telefax; (q) store and forward fax services; (r) audio-text services; (s) tele-text services; (t) trunk radio services; (u) paging services; (v) voice paging services; (w) radio paging services; (x) vehicle and other tracking services; and (y) burglar and security alarm services;</p> <p><b>EXCLUDING:</b> (a) internet services whether dialup or broadband including email services, data communication network services (DCNS) and value added data services. (b) Such charges payable on the international leased lines or bandwidth services used by— i. software exporting firms registered with the Pakistan software exporting board; and ii. data and internet service providers licensed by the Pakistan Telecommunication Authority.</p>		
7	<p>Services provided in respect of insurance to a policy holder by an insurer, including a re-insurer— (a) goods insurance; (b) fire insurance; (c) theft insurance; (d) marine insurance; and (e) other insurance.</p> <p><b>EXCLUDING:</b> (a) Marine insurance for export; (b) Life insurance; (c) Health insurance; and (d) Crop insurance.</p>	98.13	Sixteen per cent of the gross premium paid
8	<p><b>Services provided by banking companies, cooperative financing societies, modarbas, musharikas, ijarahs, leasing companies, non-banking financial institutions and other persons, businesses or enterprises providing or dealing in any such services.</b></p>	98.13	Sixteen per cent
9	Services provided by the stock brokers.	9819.1000	Sixteen per cent
10	Services provided by shipping agents	9805.1000	Sixteen per cent
11	Services provided by restaurants <b>including cafes, food (including ice-cream) parlors, coffee houses, coffee shops, deras, food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc.</b>	9801.2000 <b>9801.9000</b>	Sixteen per cent
12	Advertisements on hoarding boards, pole signs	9802.3000	Sixteen per cent

	and sign boards and on closed circuit TV, Websites or Internet	9802.6000 9802.7000 and 9802.9000	
13	Franchise Service <b>including intellectual property rights services.</b>	9823.0000 <b>9839.0000</b>	Sixteen per cent
14	Construction services EXCLUDING : (i) Construction projects (industrial and commercial) of the value (excluding actual and documented cost of land) not exceeding Rs.50 Million <b>per annum.</b> (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	9824.0000 And 9814.2000	Sixteen per cent
15	Services provided by property developers and promoters (including allied services) EXCLUDING: Actual purchase value or documented cost of land.	9807.0000 And respective sub-headings of heading 98.14	(i) @ Rs.100 per square yard for land development and, (ii) @ Rs.50 per square feet for building construction
16	Services provided by persons engaged in contractual execution of work or furnishing supplies EXCLUDING: (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.	9809.0000	Sixteen per cent
17	Omitted	--	--
18	Services provided for personal care by beauty parlors, clinics, sliming clinics including cosmetic and plastic surgery by such parlors/clinics. EXCLUDING: (i) if beauty parlor or clinic is not a corporate or chain business; or (ii) no aspect of the business is trademarked or franchised; or (iii) annual turnover does not exceed Rs.3.6 million; or	9810.0000 9848.0000 9847.0000 9821.4000 and 9821.5000	Sixteen per cent

	<b>(iv) the facility of air-conditioning is not installed or available in the premises.</b>		
19	Management consultancy services including fund and asset <b>(including investment)</b> management services.	9815.4000 and 9826.0000	Sixteen per cent
20	Services provided by 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 by-law.	9838.0000 and respective headings	Sixteen per cent
21	Freight forwarding agents.	9805.3000	Rs.400 per bill of lading
22	Services provided by software or IT-based system development consultants.	9815.6000	Sixteen per cent
23	Services provided by technical, scientific & Engineering consultants <b>including technical inspection and certification services, quality control (standards' certification), technical analysis and testing, erection, commissioning and installation services.</b>	9815.5000 9819.9400 <b>9861.0000</b> <b>9815.5000</b>	Sixteen per cent
24	Services provided by other consultants <b>including but not limited to human resource and personnel development services, exhibition or convention services, event management services, valuation services (including competency and eligibility testing services), market research services and credit rating services.</b>	9815.9000 <b>9832.0000</b> <b>9827.0000</b> <b>9818.3000</b> <b>9818.2000</b> <b>9819.9300</b> <b>9852.0000</b> <b>9859.0000</b>	Sixteen per cent
25	Services provided by tour operators <b>and travel agents including all their allied services or facilities</b> (other than Hajj and Umrah)	9805.5100 <b>9805.5000</b> <b>9803.9000</b>	Sixteen per cent
26	Manpower recruitment agents <b>including labour and manpower supplies.</b>	9805.6000	Sixteen per cent
27	Services provided by security agency.	9818.1000	Sixteen per cent
28	Services provided in respect of mining of minerals, oil & gas including related surveys and allied activities	--	Sixteen per cent
29	Services provided by advertising agents	9805.7000	Sixteen per cent
30	<b>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.</b>	9805.9000 <b>respective</b> <b>headings</b>	Sixteen per cent
31	Services provided by business support services.	9805.9200	Sixteen per cent
32	Services provided by property dealers <b>and realtors.</b>	9806.2000 <b>9844.0000</b>	Sixteen per cent
33	Services provided by fashion designers <b>whether relating to textile, leather, jewellery or other product regimes including allied services such as</b>	9834.0000 <b>9819.6000</b>	Sixteen per cent

	<b>cutting, stitching, printing, manufacturing, fabrication, assembly, embellishment, adornments, display (including marketing, packing and delivery etc.</b>		
34	Services provided by architects, town planners and interior decorators.	9814.1000 9814.9000	Sixteen percent
35	Services provided in respect of rent-a-car.	9819.3000	Sixteen percent
36	Services provided by car/automobile dealers.	9806.3000 <b>9845.0000</b>	Sixteen percent
37	Services provided in respect of manufacturing or processing on toll or job basis (against processing on conversion charges) <b>including industrial and commercial packaging services and similar outsourcing of industrial or commercial processes.</b>	9868.0000 <b>9841.0000</b> <b>9819.1400</b>	Sixteen percent
38	Services provided by specialized workshops or undertakings (auto-workshops; 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
39	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 and 9860.0000	Sixteen percent
40	Brokerage (other than stock) and indenting services including commission agents, under-writers and auctioneers.	9829.0000, 9819.1200, 9819.1100, 9819.1300 and 9819.9100	Sixteen percent
41	Call centers.	9865.0000	Nineteen and a half percent
42	Services provided by laboratories other than services relating to pathological or diagnostic tests for patients.	9816.0000 and 98.17	Sixteen percent
43	Services provided in specified fields such as health care, gym, physical fitness, indoor sports, games and body or sauna massage etc.	9821.1000 And 9821.2000 9821.4000	Sixteen percent
44	Services provided by laundries and dry cleaners.	9811.0000	Sixteen percent
45	Services provided by cable TV operators.	9819.9000	Sixteen percent
46	Services provided by TV or radio program producers or production houses.	9828.0000	Sixteen percent
47	Advertisements (including classified ads) in newspapers, magazines, journals and periodicals.	9802.4000	Five percent