

THE PUNJAB SALES TAX
ON
SERVICES ACT 2012

Government of Punjab

Punjab Revenue Authority

Government of Punjab

FIRST SCHEDULE

(Classification of Services)

(see sub-section (38) of section 2)

Classification (1)	Description (2)
98.01	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	Other
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
9802.9000	Other
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

Classification (1)	Description (2)
9803.9000	Other
98.04	Services provided for inland carriage of goods.
9804.1000	Carriage of goods by air
9804.2000	Carriage of goods by train
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/automobiles 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.

Classification (1)	Description (2)
9811.0000	Services provided by laundries, dry cleaners.
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	Fibre-optic based
9812.2300	Co-axial cable based
9812.2400	Microwave based
9812.2500	Satellite based
9812.2900	Others

Classification (1)	Description (2)
9812.3000	Telegraph
9812.4000	Telex
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	Fibre-optic based
9812.6123	Co-axial cable based
9812.6124	Wireless based
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
9812.6310	Virtual private Network services (VPN)
9812.6320	Digital Signature service
9812.6390	Others

Classification (1)	Description (2)
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 reinsurance.
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

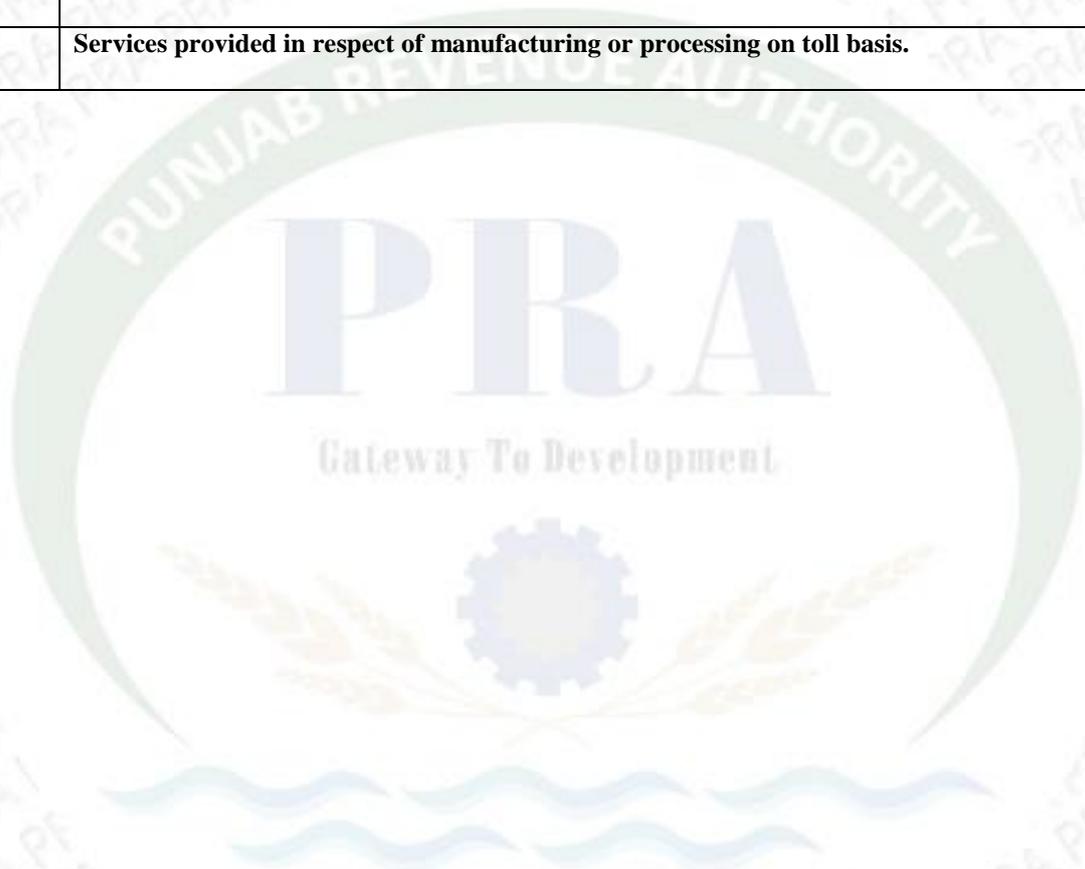
Classification (1)	Description (2)
9813.4400	Issuance of pay order and demand draft
9813.4500	Bill of exchange
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer
9813.4700	Bank guarantee
9813.4800	Bill discounting commission
9813.4900	Safe deposit lockers
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	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
9815.9000	Other consultants
9816.0000	Services provided by pathological laboratories.

Classification (1)	Description (2)
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
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
9819.9000	Cable TV operators
9819.9100	Auctioneers
9819.9200	Public relations services
9819.9300	Management consultants
9819.9400	Technical testing and analysis service

Classification (1)	Description (2)
9819.9500	Service provided by a registrar to an issue
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 special purpose machinery etc.
9820.3000	Workshops for electric or electronic equipment's or appliances etc including computer hardware
9820.4000	Car washing or similar service stations
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

Classification	Description
(1)	(2)
9832.0000	Exhibition or convention services
9833.0000	Data processing and provision of information, services of engineers, handling and 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

Classification	Description
(1)	(2)
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 centres
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.



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