

**SECOND SCHEDULE**  
**(Taxable Services)**

*(see section 3)*

S. No.	Description	Classification	Rate of Tax
(1)	(2)	(3)	(4)
1	Services provided by hotels, “motels, guest houses, marriage halls and lawns (by whatever name called) including pandal and shamiana services”clubs and caterers.	9801.1000 9801.3000 9801.4000 9801.5000 9801.6000 9837.0000and 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.	9808.0000	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; (iv) microwave based; (v) satellite based; (n) telegraph; (o) telex; (p) telefax;	98.12 9857.0000 9858.0000	Nineteen and a half per cent

	<p>(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>Services provided by Banking Companies or Non-Banking Financial Institutions including but not limited to all non-interest based services provided against a consideration in form or a fee or Commission or charge.</p>	98.13	Sixteen per cent
9	<p>Services provided by the stock brokers.</p>	9819.1000	Sixteen per cent
10	<p>Services provided by shipping agents</p>	9805.1000	Sixteen per cent
11	<p>Services provided by Restaurants.</p>	9801.2000	Sixteen per cent
12	<p>Advertisements on hoarding boards, pole signs and sign boards and on closed circuit TV, Websites or internet</p>	9802.3000 9802.6000 9802.7000 and 9802.9000	Sixteen per cent
13	<p>Franchise Service.</p>	9823.0000	Sixteen per cent

14	<p>Construction services EXCLUDING :</p> <p>(i) Construction projects (industrial and commercial) of the value (excluding actual and documented cost of land) not exceeding Rs.50 million.</p> <p>(ii) The cases where sales tax is otherwise paid as property developers or promoters.</p> <p>(iii) Government civil works including Cantonment Boards.</p> <p>(iv) Construction of industrial zones, consular buildings and other organizations exempt from income tax.</p> <p>(v) Construction work under international tenders against foreign grants-in-aid.</p> <p>(vi) Residential construction projects where the covered area does not exceed 10,000 square feet for houses and 20,000 square feet for apartments.</p>	9824.0000 and 9814.2000	(i) @ Rs.100 per square yard for land development and, (ii) @ Rs.50 per square feet for building construction.
15	<p>Services provided by property developers and promoters (including allied services) EXCLUDING: Actual purchase value or documented cost of land.</p>	9807.0000 and respective sub-headings of heading 98.14	Sixteen per cent
16	<p>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 contracts involving printing or supplies of books.</p>	9809.0000	Sixteen per cent
17	<p>Services provided by a foreign exchange dealer or exchange company or money changer/money exchanger. EXCLUDING : Value of currency.</p>	9813.9000 and 9819.2000	Sixteen per cent

18	<p>Services provided for personal care by beauty parlors, clinics, sliming clinics including cosmetic and plastic surgery by such parlors/clinics.</p> <p>EXCLUDING:</p> <p>(i) if beauty parlor or clinic is not a corporate or chain business; or</p> <p>(ii) no aspect of the business is trademarked or franchised; or</p> <p>(iii) annual turnover does not exceed Rs.3.6 million; or</p> <p>(iv) annual electricity bills of the business do not exceed Rs.600,000/-.</p>	<p>9810.0000 9848.0000 9847.0000 9821.4000 and 9821.5000</p>	Sixteen per cent
19	Management consultancy services including fund and asset management services.	9815.4000 and 9826.0000	Sixteen per cent
20	<p>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.</p> <p>EXCLUDING :</p> <p>The amounts received by way of fee under any law or by-law.</p>	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 percent
23	Services provided by technical, scientific & engineering consultants.	9815.5000 9819.9400	Sixteen percent
24	Services provided by other consultants.	9815.9000	Sixteen percent
25	Services provided by tour operators (other than Hajj and Umrah)	9805.5100	Sixteen percent
26	Manpower recruitment agents.	9805.6000	Sixteen percent
27	Services provided by security agency.	9818.1000	Sixteen percent
28	Services provided in respect of mining of minerals, oil & gas including related surveys and allied activities.	-----	Sixteen percent

29	Services provided by advertising agents	9805.7000	Sixteen percent
30	Services provided by share transfer agents.	9805.9000	Sixteen percent
31	Services provided by business support services.	9805.9200	Sixteen percent
32	Services provided by property dealers.	9806.2000	Sixteen percent
33	Services provided by fashion designers.	9834.0000	Sixteen percent
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	Sixteen percent
37	Services provided in respect of manufacturing or processing on toll or job basis (against processing on conversion charges).	9868.0000	Sixteen percent