

SECOND SCHEDULE

(Taxable Services)

(See section 3)

Up to and Including 01-07-2015

S. No.	Description	Classification, if applicable	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 including race clubs and caterers (including all ancillary or allied services such as floral or other decoration, furnishing of space whether or not involving rental of equipment and accessories)	9801.1000 9801.3000 9801.4000 9801.5000 9801.6000 9830.0000 9837.0000 9862.0000 and Respective headings	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 an agreement of foreign grant-in-aid; 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 including cargo services by road passenger transportation businesses and transportation through pipeline and conduit services.	9808.0000 9804.9000	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;	98.12 9857.0000 9858.0000	Nineteen and a half percent

	<p>(v) satellite based; (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>EXCLUDING:</p> <p>(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>EXCLUDING:</p> <p>(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	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	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 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.	9801.2000 9801.9000	Sixteen per cent
12	Advertisements on hoarding boards, pole signs and sign boards and on closed circuit TV, Websites or Internet	9802.3000 9802.6000 9802.7000 and 9802.9000	Sixteen per cent
13	Franchise Service including intellectual property rights services and licensing services.	9823.0000 9839.0000 and	Sixteen per cent

		Respective headings	
14	<p>Construction services</p> <p>EXCLUDING :</p> <p>(i) Where the tax is otherwise paid by registered persons as property developers, builders or promoters for building construction; or</p> <p>(ii) Where the construction work is funded under an agreement of foreign grant-in-aid or involves construction of consular buildings; or</p> <p>(iii) Government civil works including those of Cantonment Boards; or</p> <p>(iv) Residential construction projects where the covered area does not exceed 10,000 square feet for a house and 20,000 square feet for an apartment except where construction services are provided to construct more than one house or more than one apartment building."</p>	9824.0000 and 9814.2000	Sixteen per cent
15	<p>Services provided by property developers, builders and promoters (including their allied services)</p> <p>EXCLUDING: Actual purchase value or documented cost of land.</p>	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	<p>Services provided by persons engaged in contractual execution of work or furnishing supplies</p> <p>EXCLUDING:</p> <p>(i) Annual total value of the contractual works or supplies does not exceed Rs.50 million.</p> <p>(ii) The contract involving printing or supplies of books.</p>	9809.0000	Sixteen per cent
17	Omitted	--	--
18	<p>Services provided for personal care by beauty parlors, salons, clinics, sliming clinics, spas (including saunas, Turkish baths and Jacuzzi) and similar other establishments including cosmetic and plastic surgery and hair transplants.</p> <p>EXCLUDING: Services provided in a parlour, salon or clinic where the facility of air-conditioning is not installed or is not available in the premises on any day of the financial year.</p>	9810.0000 9848.0000 9847.0000 9821.4000 9821.5000 9815.7000 and Respective headings	Sixteen per cent
19	Management consultancy services including fund and asset (including investment) 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 : 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.1000 per bill of lading
22	Information technology-enabled or information technology based services including software development, software customization, software maintenance, system support, system assembly, system integration, system designing and architecture, system analysis,	9815.6000 and Respective headings	Sixteen per cent

	system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations, data migration or transfer, system security or protection, web designing, web development, web hosting, network designing, services relating to enterprise resource or management planning (including marketing of products), development and sale of smart phone applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.		
23	Services provided by technical, scientific & engineering consultants including technical inspection and certification services, quality control (standards' certification), technical analysis and testing, erection, commissioning and installation services.	9815.5000 9819.9400 9861.0000 9815.5000	Sixteen per cent
24	Services provided by other consultants (by whatever name called or treated, whether as consultant or otherwise) including human resource and personnel development services, exhibition or convention services, event management services (whole range and variety of their services regardless of separate or individual classification thereof), valuation services, evaluation services (including competency and eligibility testing services), certification, verification and equivalence services, market research services, marketing or sales services (including marketing agencies and on line marketing or sales services), surveyors services, training or coaching services (other than general education services) and credit rating services.	9815.9000 9832.0000 9827.0000 9818.3000 9818.2000 9819.9300 9852.0000 9859.0000 9825.0000 9819.5000 9849.0000 9818.9000 9853.0000 9856.0000 and Respective headings	Sixteen per cent
25	Services provided by tour operators and travel agents including all their allied services or facilities (other than Hajj and Umrah)	9805.5100 9805.5000 9803.9000	Sixteen per cent
26	Manpower recruitment agents including labour and manpower supplies.	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	Services provided by a registrar to an issue, share transfer or depository services 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 (including investor account services, trustee or custodial services, share registrar services and their allied or connected services).	9819.9500 9819.9090 and Respective headings	Sixteen per cent
31	Services provided by business support services.	9805.9200	Sixteen per cent
32	Services provided by property dealers and realtors.	9806.2000 9844.0000	Sixteen per cent
33	Services provided by fashion designers including use of brand name, logo or house mark (whether or not registered) in the manufacturing or trading of products whether relating to textile, leather, jewellery or other product regimes including allied services such as cutting, stitching, printing, manufacturing, fabrication, assembly, embellishment, adornments, display (including marketing, packing and	9834.0000 9819.6000 9839.0000 and Respective headings	Sixteen per cent

	delivery etc.		
34	Services provided by architects, town planners, landscapers, landscape designers and interior decorators.	9814.1000 9814.9000 9814.4000	Sixteen per cent
35	Services provided in respect of rent-a-car (including renting of all categories of vehicles meant for transportation of persons).	9819.3000 and Respective headings	Sixteen per cent
36	Services provided by car/automobile dealers.	9806.3000 9845.0000	Sixteen per cent
37	Services provided in respect of manufacturing or processing on toll or job basis (against processing on conversion charges) including industrial and commercial packaging services and similar outsourcing of industrial or commercial processes.	9868.0000 9841.0000 9819.1400	Sixteen per cent
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 per cent
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 per cent
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 per cent
41	Call centers.	9865.0000	Nineteen and a half percent
42	Services provided by laboratories other than services relating to pathological or diagnostic tests exclusively for medical treatment purposes.	9816.0000 and 98.17	Sixteen per cent
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 per cent
44	Services provided by laundries and dry cleaners.	9811.0000	Sixteen per cent
45	Services provided by cable TV operators.	9819.9000	Sixteen per cent
46	Services provided by TV or radio program producers or production houses.	9828.0000	Sixteen per cent
47	Services in relation to transport of goods other than water, through pipeline, conduit or any other medium (other than inland carriage of goods by road otherwise taxable or chargeable to tax as such).	Respective headings	Sixteen per cent
48	Services provided by persons for inter-city carriage of goods by rail or road. EXCLUDING: Services provided by an individual owner of a vehicle for carriage of goods.	98.04, 9804.2000, 9804.9000 and Respective headings	Sixteen per cent
49	Visa processing services including advisory or consultancy services for foreign education or for migration, visa application filing, services	Respective headings	Sixteen per cent

	provided by document collection centres and subsequent assistance in visa processing (including all ancillary services).		
50	Services in relation to supply of tangible goods including machinery, equipment and appliances for use, without transferring right of possession and effective control of such machinery, equipment and appliances.	Respective headings	Sixteen per cent
51	Public relation services including communication services and services provided by public relations or media management businesses, communication specialists, media researchers, and services provided by opinion poll agencies.	9819.9200 and Respective headings	Sixteen per cent
52	Services provided by accountants (including practicing chartered or cost accountants), auditors, actuaries, tax consultants (by whatever name called), practicing company secretaries, receivers, liquidators, auctioneers and corporate law consultants, whether individual or otherwise.	9815.2000 9815.3000 9850.0000 9851.0000 9855.0000 and Respective headings	Sixteen per cent
53	Domestic transportation of goods by air (other than courier services otherwise taxable or chargeable to tax as such)	Respective headings	Sixteen per cent
54	Facilities for travel (by air): (a) services provided or rendered in respect of travel by air of passengers embarking from the Punjab for air travel or journey within the territorial jurisdiction of Pakistan: (i) long routes (ii) short routes Explanation. - For the purpose of this entry, "long routes" means journeys exceeding 500 kilometres, and "short routes" means the remaining journeys. (b) Services provided or rendered in respect of travel by air of passengers embarking from the Punjab for international air travel or journey: (i) economy and economy plus (ii) club, business and first class. EXCLUDING: Air travel services provided to Hajj or Umrah passengers, diplomats and supernumerary crew.	9803.1000 9803.1100	Rs.2500 per ticket Rs.1500 per ticket Rs.5000 per ticket Rs.10,000 per ticket
55	Chartered flight services within or originating from the Punjab.	9803.1000 9803.9000	Sixteen per cent
56	Debt collection and similar other recovery services.	9863.0000	Sixteen per cent
57	Supply chain management or distribution (including delivery) services.	Respective headings	Sixteen per cent
58	Services provided by photography studios and event or occasion photographers/film-makers EXCLUDING: Non-corporate (individual) photographers operating from small roadside shops declared as such by the Authority.	9819.7000 and Respective headings	Sixteen per cent
59	Sponsorship services.	9805.9100	Sixteen per cent