

**SECOND SCHEDULE**  
**(Taxable Services)**  
(See Section 3)

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, catering services (including all ancillary/allied services such as floral or other decoration, furnishing of space whether or not involving rental of equipment and accessories) and clubs including race clubs and their membership services including services, facilities or advantages, for a subscription or any other amount, to their members.	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 or advertisement services showcasing of any product or service in video programmes, television programmes or motion pictures or music albums, excluding advertisements:  (a) sponsored by an agency of the Federal or Provincial Government for health education; or  (b) financed out of funds provided by a Government under an agreement of foreign grant-in-aid; or  (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 9802.2000 and respective headings	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	98.12 9857.0000 9858.0000	Nineteen and a half percent

	<p>video telecommunication services–</p> <ul style="list-style-type: none"> <li>(i) copper line based;</li> <li>(ii) fiber-optic based;</li> <li>(iii) co-axial cable based;</li> <li>(iv) microwave based;</li> <li>(v) satellite based;</li> </ul> <p>(n) telegraph;</p> <p>(o) telex;</p> <p>(p) telefax;</p> <p>(q) store and forward fax services;</p> <p>(r) audio-text services;</p> <p>(s) tele-text services;</p> <p>(t) trunk radio services;</p> <p>(u) paging services;</p> <p>(v) voice paging services;</p> <p>(w) radio paging services;</p> <p>(x) vehicle and other tracking services; and</p> <p>(y) burglar and security alarm services;</p> <p>(z) (i) internet services whether dialup or broadband including email services, data communication network services (DCNS) and value added data services.</p> <p>(ii) Such charges payable on the international leased lines or bandwidth services used by–</p> <ul style="list-style-type: none"> <li>(a) software exporting firms registered with the Pakistan software exporting board; and</li> <li>(b) data and internet service providers licensed by the Pakistan Telecommunication Authority; and</li> </ul> <p>(iii) Such charges payable on the international leased lines used by the software exporting firms registered with Pakistan Software Export Board for software exports.”; and</p> <p><b><u>EXCLUDING:</u></b> Internet services, whether dialup or broadband including email services, data communication network services (DCNS) and value added data services when the charges do not exceed Rs.1500 per month per student.</p>		
7	<p>Services provided in respect of insurance to a policy holder by an insurer, including a re-insurer–</p> <ul style="list-style-type: none"> <li>(a) goods insurance;</li> <li>(b) fire insurance;</li> <li>(c) theft insurance;</li> <li>(d) marine insurance; and</li> <li>(e) other insurance.</li> </ul> <p><b><u>EXCLUDING:</u></b></p> <ul style="list-style-type: none"> <li>(a) Marine insurance for export;</li> <li>(b) Life insurance;</li> <li>(c) Health insurance; and</li> <li>(d) Crop insurance.</li> </ul>	98.13	Sixteen per cent of the gross premium paid
8	<p>Services provided by banking companies, cooperative financing societies, modarbas, musharikas, ijarahs, leasing companies, non-banking financial institutions and other persons,</p>	98.13	Sixteen per cent

	businesses or enterprises providing or dealing in any such services.		
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, <i>deras</i> , food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc.	9801.2000 9801.9000	Sixteen per cent
12	All kinds of advertisement services including advertisements on hoarding boards, pole signs and sign boards and on closed circuit TV, websites or internet, advertisements through brand activation in any mode, advertisement on moving vehicles, aerial advertising, advertisement through provision of space or time, or on bill-boards, public places, buildings, conveyances, cell phones, automated teller machines, or through offering product exclusivity in any manner.	9802.3000 9805.5000 9802.6000 9802.7000 9802.9000 and respective headings	Sixteen per cent
13	Franchise Service including intellectual property rights services and licensing services.	9823.0000 9839.0000 and respective headings	Sixteen per cent
14	<p>Construction services and services provided by 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 but:</p> <p><b>EXCLUDING:</b></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) 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> <p><b>Explanation-</b> Notwithstanding the rate of 5% fixed in column 4, the following further reduced rates shall be applicable:</p> <p>(a) One percent for all services specified at S.No.14 without input tax credit or adjustment to the extent of Government civil works including those of cantonment boards involved in the ongoing development schemes and projects launched during Financial Year 2016-17 and</p>	9824.0000 and 9814.2000	Five per cent without input tax credit/adjustment

	<p>funded under the Annual Development Plan of the Punjab Government or funded through foreign loans where the negotiations were finalized after 1<sup>st</sup> of July 2016 or funded under Public Sector Development Program of the Federal Government or funded by Cantonment Boards; and</p> <p>(b) Zero percent for all services specified at S.No.14 without input tax credit/adjustment to the extent of Government civil works including those of cantonment boards involved in the ongoing development schemes and projects launched prior to Financial Year 2016-17 and funded under the Annual Development Plan of the Punjab Government or funded through foreign loans where the negotiations were finalized as on 1<sup>st</sup> of July 2016 or funded under Public Sector Development Program of the Federal Government or funded by Cantonment Boards.</p>		
15	Services provided by property developers, builders and promoters (including their allied services)	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 works or furnishing supplies EXCLUDING: The contract involving printing or supplies of books.	9809.0000	Sixteen per cent
17	Omitted	--	--
18	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. 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.	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	Services provided by port operators (including	9838.0000	Sixteen per

	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.	and respective headings	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, 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.	9815.6000 and respective headings	Sixteen percent
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 percent
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 percent
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 percent
26	Manpower recruitment agents including labour and manpower supplies.	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 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 percent
31	Services provided by business support services including business auxiliary services.	9805.9200 9805.9090 and respective headings	Sixteen percent
32	Services provided by property dealers and realtors.	9806.2000 9844.0000	Sixteen percent
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 delivery etc.	9834.0000 9819.6000 9839.0000 and respective headings	Sixteen percent
34	Services provided by architects, town planners, landscapers, landscape designers and interior decorators.	9814.1000 9814.900 9814.4000	Sixteen percent
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 percent
36	Services provided by car/automobile dealers.	9806.3000 9845.0000	Sixteen percent
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 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 including collection and processing of	98.22 9860.0000 and respective headings	Sixteen percent

	domestic waste and street cleaning services, janitorial services, dredging or desilting services and other similar services etc.		
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 exclusively for medical treatment purposes.	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	Services in relation to transport of goods other than water, through pipeline, conduit, transmission lines or any other medium (other than inland carriage of goods by road otherwise taxable or chargeable to tax as such).	Respective headings	Sixteen percent
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 percent
49	Visa processing services including advisory or consultancy services for foreign education or for migration, visa application filing, services provided by document collection centres and subsequent assistance in visa processing (including all ancillary services).	Respective headings	Sixteen percent
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 percent
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 percent
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	Sixteen percent

		respective headings	
53	Domestic transportation of goods by air (other than courier services otherwise taxable or chargeable to tax as such)	Respective headings	Sixteen percent
54	<p>Facilities for travel (by air):</p> <p>(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:</p> <p>(i) long routes</p> <p>(ii) short routes</p> <p><i>Explanation.-</i> For the purpose of this entry, "long routes" means journeys exceeding 500 kilometres, and "short routes" means the remaining journeys.</p> <p>(b) Services provided or rendered in respect of travel by air of passengers embarking from the Punjab for international air travel or journey:</p> <p>(i) economy and economy plus</p> <p>(ii) Club, business and first class.</p> <p><b>EXCLUDING:</b></p> <p>Air travel services provided to Hajj or Umrah passengers, diplomats and supernumerary crew.</p>	9803.1000 9803.1100	<p>Rs.2500 per ticket</p> <p>Rs.1500 per ticket</p> <p>Rs.5000 per ticket</p> <p>Rs.10,000 per ticket</p>
55	Chartered flight services within or originating from the Punjab.	9803.1000 9803.9000	Sixteen percent
56	Debt collection and similar other recovery services.	9863.0000	Sixteen percent
57	Supply chain management or distribution (including delivery) services.	Respective headings	Sixteen percent
58	<p>Services provided by photography studios and event or occasion photographers/film-makers</p> <p><b>EXCLUDING:</b></p> <p>Non-corporate (individual) photographers operating from small road-side shops declared as such by the Authority.</p>	9819.7000 and respective headings	Sixteen percent
59	Sponsorship services.	9805.9100	Sixteen percent
60	<p>Services provided by cosmetic and plastic surgeons and hair transplant services but:</p> <p><b>EXCLUDING:</b></p> <p>Services provided to acid or burn victims.</p>	9847.0000 and respective headings	Sixteen per cent
61	Services provided by warehouses or depots for storage including cold storages.	9833.0000 and respective headings	Sixteen per cent



62	Services provided by Packers including handling and packaging services.	9819.1400, 9833.0000, 9841.0000 and respective headings	Sixteen per cent
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