

A BILL

to rationalize, levy and enhance certain taxes and duties in the Province of Sindh and to amend certain laws in the Province of Sindh;

WHEREAS it is expedient to rationalize, levy and enhance certain taxes and duties in the Province of Sindh and to amend certain laws in the Province of Sindh, in the manner hereinafter appearing;

Preamble.

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Finance Act, 2025.

Short title and commencement.

(2) It shall come into force on and from 1st day of July, 2025.

7. In the Sindh Sales Tax on Services Act, 2011 –

Amendment in Sindh Act No. XII of 2011.

(i) in section 2 –

(a) the existing clause (19A) shall be renumbered as clause (19B) and the following shall be added as clause (19A):-

“(19A) “CPC Code” means classification code based on Central Product Classification (CPC) Version 2.1 as published by the United Nations and as adapted by the Board for the purposes of this Act;”;

(b) clauses (1), (2), (3), (5), (6), (7), (9), (15), (16), (19), (22A), (27), (30), (30A), (31), (31A), (35A), (37A), (38A), (39), (39A), (41), (45), (46), (47), (47B), (47C), (50), (53), (53A), (54), (54A), (55B), (56), (56A), (57), (58), (65), (67A), (67B), (67C), (67D), (69), (69A), (69B), (69C), (69D), (69F), (72), (72A), (72B), (72C), (72CC), (77A), (78), (79A), (80), (82), (84A), (84B), (87), (89), (90), (91), (96A), (96AA), (96B), (97), (98), (98A), (98AA), (98B), (98C), (98CC), (98D), (100) and (101) shall be omitted;

(c) in clause (51), for the words “catering or”, the word “catering” shall be substituted; and

(d) for clause (79), the following shall be substituted:-

“(79) “service” means any activity, facility, utility or advantage, including the granting, assignment, cession or surrender of any right.

Explanation-I.- A service shall remain and continue to be treated as service regardless whether or not the providing thereof involves any use, supply, disposition or consumption of any goods either as an essential or as an incidental aspect of such providing of service;

Explanation-II.- Unless otherwise specified by the Board, the service or services involved in the supply of goods shall remain and continue to be treated as service or services.”;

(ii) in section 3 -

(a) in sub-section (1)-

(i) for the words and comma “A taxable service is a service listed in the Second Schedule to this Act,”, the words “Taxable service means a service” shall be substituted; and

- (ii) the existing *Explanation* shall be renumbered as “*Explanation-I*” and thereafter, the following new Explanation-II shall be inserted: -

“**Explanation II.**- A service shall not be considered a taxable service on which a tax can be imposed in terms of entry 53 of Part I of the Federal Legislative List in the Fourth Schedule to the Constitution of Islamic Republic of Pakistan read with Article 142 thereof.”;

- (b) in sub-section (2), the words “is listed in the Second Schedule to this Act and” shall be omitted;
- (c) in sub-section (3), for the words “registered office”, occurring twice, the word “office” shall be substituted; and
- (d) in sub-section (4), for the words “registered office”, the word “office” shall be substituted;
- (iii) in section 4, in sub-section (3), in clause (b), the full-stop at the end shall be replaced by a semi-colon and the word “or”, and thereafter the following new clauses shall be added:-

“(c) services by any court, Tribunal or similar institution established under any law for the time being in force in the performance of judicial or quasi-judicial functions; or

(d) services performed by the Members of the Majlis-e-Shoora (Parliament), Members of Provincial Assemblies and Members of Local Government bodies in the course of their official duties; and

(e) the services performed in the course of duties by an individual who holds any post in pursuance of the provisions of the Constitution of the Islamic Republic of Pakistan in that capacity.”;

- (iv) in section 8, for sub-section (1), the following shall be substituted: -

“(1) Subject to the provisions of this Act, there shall be charged, levied and collected a tax known as sales tax on the provision of a taxable service at the rate of fifteen *per cent* of value of the taxable service, which shall be referred to as the standard rate:

Provided that the rate of tax on the services or class of services listed in the Second Schedule shall be the rate as specified against respective services in that Schedule, subject to the conditions and restrictions, if any, mentioned therein.”;

- (v) for section 10, the following shall be substituted:-

“**10. Exemptions.**- (1) Notwithstanding the provisions of section 8, the services specified in the First Schedule shall, subject to such conditions and restrictions as may be specified therein, be exempt from tax under this Act.

(2) The Board may, with the approval of the Government and subject to such conditions and restrictions as it may impose, by notification in the official Gazette -

- (a) exempt any taxable service from the whole or any part of the tax chargeable under this Act;

(b) exempt any taxable service provided by a specific person or a class of persons from the whole or any part of the tax chargeable under this Act;

(c) exempt any recipient of services or class of such recipients, including international organizations and institutions, from the payment of the whole or any part of the tax payable under this Act; and

(d) exempt any person or class of persons from the whole or any part of the tax chargeable under this Act.

(3) The exemption under sub-section (2) may be allowed from any previous date specified in the notification issued under sub-section (2).”;

(vi) in section 15A, in sub-section (1), in clause (k), for the word “thirteen”, the word “fifteen” shall be substituted;

(vii) in section 24, in sub-section (1) -

(a) for clause (b), the following shall be substituted:-

“(b) provide any taxable service”; and

(b) in clause (c), for the words “fullfil any”, the words “fulfil any” shall be substituted;

(viii) in section 43, in the Table -

(a) against Sr. 2 in column (1), for the entries in column (2), the following shall be substituted:-

“Such person shall be liable to pay penalty of 100 rupees for each day of default in filing of the return beyond the prescribed due date.”;

(b) against Sr. 3 in column (1), in clause (a) in column (2) and the entries relating thereto -

(i) the words “per month or a fraction thereof” shall be omitted; and

(ii) for the figure “3”, the figure “5” shall be substituted;

(c) against Sr. 7 in column (1), in column (2), for the figures “50,000”, the figures “100,000” shall be substituted;

(viii) in section 60, in sub-section (4), for clause (b), the following shall be substituted:-

“(b) a Commissioner of SRB for a period not less than eight years during which he performed the functions of Commissioner (Appeals) for not less than three years.”;

(ix) in section 72A, after the words “24B of this Act”, the words “and is also an active taxpayer in terms of clause (1A) of section 2” shall be inserted;

(x) after section 72A, the following new sections shall be inserted:-

“72B. **Classification of services.**— The Board may, by notification in the official Gazette, prescribe a code for classification of services:

Provided that inclusion or exclusion of any service from the code so prescribed shall not determine the taxability or otherwise of such service:

Provided further that in case where a dispute arises in relation to classification of a service under the code, the Board shall decide such dispute and the Board's decision, in this respect, shall be final.

72C. Taxability of services at the end of financial year.- Notwithstanding the amendments made through the Sindh Finance Act, 2025, the services on which tax was levied, charged and collected under this Act on 30th June, 2025, the tax shall continue to be levied, charged and collected at the same rate unless expressly exempted or subjected to reduced rate.”;

(xi) for the existing entries of section 74, the following shall be substituted:-

“74. Removal of difficulties. For the purposes of removing any difficulty or for bringing the provisions of this Act into effective operation, the Board may, with the approval of Government, by order, direct that the provisions of this Act shall, during such period as may be specified in the order, have effect, subject to such adaptations whether by way of modification or addition or omission as it may deem to be necessary or expedient:

Provided that the power under this section shall not be exercised after the expiry of period of three years from the date of commencement of the Sindh Finance Act, 2025.”; and

(xii) for the existing First and Second Schedules, the following shall be substituted:-

“FIRST SCHEDULE

(List of exempt services)

[See section 10(1)]

S.No.	CPC Code	Description	Conditions and Restrictions
(1)	(2)	(3)	(4)
1	54	Construction services except those falling under CPC code 546	The exemption shall be applicable to services provided or rendered in relation to:- (1) Construction and development of Export Processing Zone (EPZ), Special Economic Zone (SEZ) and diplomatic and consular buildings; (2) Construction of an independent private residential house, having total covered area not exceeding 10,000 square feet meant for own use by the recipient of the services; (3) Construction relating to such of the low-cost affordable public housing projects as are sponsored and funded by the Federal Government or by the Government of Sindh, subject to the condition that the houses are built or constructed on plot of upto 125

			<p>square yards or covered area of the apartment and flats so built or constructed under the project, does not exceed 900 square feet;</p> <p>(4) Maintenance and repair in relation to agriculture, horticulture, animal husbandry and dairy farming; and</p> <p>(5) Construction services related to construction work undertaken by a person whose annual turnover does not exceed four million rupees in a financial year.</p>
2	611	Wholesale trade services, except on a fee or contract basis	The exemption shall not be applicable to services provided or rendered by ship chandlers.
3	62	Retail trade services except those falling under CPC code 625	The exemption shall not be applicable to services provided or rendered on fee or contract basis.
4	63	Accommodation, food and beverage services	<p>The exemption shall be applicable to services provided or rendered in relation to -</p> <p>(1) Clubs, whose initiation fee for members does not exceed thirty thousand rupees and whose monthly fee/subscription for the members also does not exceed five hundred rupees;</p> <p>(2) Room or unit accommodation services for students in student residences attached to educational institutions;</p> <p>(3) Food served by flight-kitchen on-board the conveyance leaving for a destination outside Pakistan; and</p> <p>(4) Restaurants and caterers whose annual turnover does not exceed five million rupees in a financial year except those which are –</p> <p>(i) air-conditioned on any day in a financial year or located within the building or premises of air-conditioned shopping malls or shopping plazas; or</p> <p>(ii) located within the building, premises or precincts of any hotel, motel, guest house, farmhouse or club whose services are liable to sales tax; or</p> <p>(iii) providing or rendering services in the building, premises or precincts, hall or lawn of any hotel, motel, guest house, farmhouse, marriage hall and</p>

			<p>lawn or club whose services are liable to sales tax; or</p> <p>(iv) franchisers or franchisees; or</p> <p>(v) having more than one branch or outlet in Sindh; or</p> <p>(vi) having total utility bills (gas, electricity and telephone) exceeding rupees forty thousand (Rs.40,000/-) in any month during a financial year.</p>
5	64	Passenger transport services	<p>The exemption shall not be applicable to services provided or rendered in relation to -</p> <p>(1) Rent a car and vehicle rental services;</p> <p>(2) Services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services; and</p> <p>(3) Chartered flight services within Sindh or originating from any air field in Sindh.</p>
6	672	Storage and warehousing services	The exemption shall be applicable to services provided or rendered in relation to food and agricultural commodities.
7	673	Supporting services for railway transport	Nil
8	69	Electricity, gas and water distribution (on own account) except those falling in CPC Code 69111	Nil
9	71110	Central banking services	Nil
10	713	Insurance and pension services (excluding reinsurance services), except compulsory social security services	<p>The exemption shall be applicable to services provided or rendered in relation to -</p> <p>(1) Life insurance, other than group life insurance, of individuals for insurance policy coverage of upto five hundred thousand rupees;</p> <p>(2) Crop Insurance;</p> <p>(3) Health insurance services, other than group health insurance services, provided or rendered to individuals covered within the meaning of sub-clause (a) of clause (63) of section 2; and</p> <p>(4) Marine insurance for exports.</p>
11	71552	Financial market regulatory services	The exemption shall be applicable to services provided or rendered by the State Bank of Pakistan, Competition Commission of Pakistan and Securities and Exchange Commission of Pakistan.
12	7211	Rental or leasing services involving own or leased property	The exemption shall be applicable to services provided or rendered in relation to -

			<p>(1) Renting of immovable property by a religious body to another religious body;</p> <p>(2) Renting of vacant land or premises solely used for agriculture, aquaculture, farming, forestry or animal husbandry purposes; and</p> <p>(3) Renting of buildings solely used for residential purposes or solely used as hostels and boarding homes of a recognized educational institution.</p>
13	7212	Trade services of building	Nil
	7213	Trade services of vacant and subdivided land	
14	7331	Licensing services for the right to use computer software and databases	The exemption shall be applicable to services exported and delivered outside Pakistan, subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
	8313	Information technology (IT) consulting and support services	
	8314	Information technology (IT) design and development services	
	8315	Hosting and information technology (IT) infrastructure provisioning services	
	8316	IT infrastructure and network management services	
15	81	Research and development services	The exemption shall be applicable to the services provided or rendered educational institutions recognized by the Higher Education Commission of Pakistan (HEC) and/or Sindh Higher Education Commission.
16	822	Accounting, auditing and bookkeeping services	The exemption shall be applicable to services exported and delivered outside Pakistan, subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
17	835	Veterinary services	Nil
18	8363	Sales of advertising space or time (except on commission)	<p>The exemption shall be applicable to services provided or rendered in relation to -</p> <p>(i) Advertisements financed out of the funds provided by a government under grant in aid agreements;</p> <p>(ii) Advertisements conveying public service message in relation to polio eradication programme by UNICEF; and</p> <p>(iii) Sale of advertising space in print media (except on commission) falling under CPC Code 83631.</p>

19	844	News agency services	Nil
20	845	Library and archive services	Nil
21	853	Cleaning services	The exemption shall be applicable to the services provided or rendered in relation to fumigation and cleaning services for the purpose of agriculture, horticulture, animal husbandry or dairy farming.
22	855	Travel arrangement, tour operator and related services	The exemption shall be applicable to tour operators' services provided or rendered in relation to - (1) to Hajj and Umrah; and (2) a journey organized or arranged for use by an educational institution other than a commercial, training or coaching centre, for imparting skill or knowledge or lesson on any subject or field.
23	85931	Telephone call centre services	The exemption shall be applicable to call centre services exported and delivered outside Pakistan, subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
	85999	Other support services n.e.c.	
24	85961	Convention assistance and organization services	The exemption shall be applicable to such convention assistance and organizing services as are provided or rendered by such marriage halls and lawns which are located on plots measuring 800 square yards or less; provided that they are not - (1) located in air-conditioned premises; or (2) located within the building, premises or precincts of a hotel, motel, guest house, farmhouse, restaurant or club whose services are liable to tax; or (3) owned, managed or operated by caterers whose services are liable to tax; or (4) franchisers or franchisees; or (5) having branches or more than one hall or lawn in Sindh.
25	861	Support and operation services to agriculture, hunting, forestry and fishing	The exemption shall not be applicable to the services provided or rendered in relation to "Support and operation services to hunting" falling under CPC Code 8613.
26	871	Maintenance and repair services of fabricated metal products, machinery and equipment	The exemption shall be applicable to services provided or rendered – (1) in relation to machinery and equipment used for the purpose of

			<p>agriculture, horticulture, animal husbandry and dairy farming;</p> <p>(2) by auto workshop including authorized service station, whose annual turnover does not exceed rupees four million in a financial year;</p> <p>(3) by workshops for electric or electronic equipment or appliances, including computer hardware, whose annual turnover does not exceed rupees four million in a financial year; and</p> <p>(4) by car or automobile washing or similar stations, whose annual turnover does not exceed rupees four million in a financial year.</p>
27	88	Manufacturing services on physical inputs owned by others	The exemption shall be applicable to services provided or rendered in relation to such manufacturing or processing for others on toll basis (as are levied to Federal sales tax under the Sales Tax Act, 1990) except the services provided to non-industrial consumer.
	892	Moulding, pressing, stamping, extruding and similar plastic manufacturing services	
	893	Casting, forging, stamping and similar metal manufacturing services	
28	8912	Printing and reproduction services of recorded media, on a fee or contract basis	The exemption shall be applicable to the services provided in respect of newspapers, periodicals, journals and text books.
29	91	Public administration and other services provided to the community as a whole; compulsory social security services	The exemption shall be applicable to services provided or rendered by the Federal Government, Government and the Local Governments.
30	92	Education services	<p>The exemption shall not be applicable to -</p> <p>(1) the services where the amount of fee/charges for such services exceed rupees five hundred thousand per annum per student; and</p> <p>(2) sports education services falling in CPC Code 92912 provided by a person other than an individual.</p>
31	931	Human health services	<p>The exemption shall not be applicable to -</p> <p>(1) the services of cosmetic and plastic surgery for aesthetic purposes;</p> <p>(2) the services provided by medical practitioners and consultants where consultation fee or charges exceed rupees three thousand per session or visit; and</p> <p>(3) bed/room services of hospitals where per day charges for such rooms/beds, including all fixed charges, exceed rupees twenty five thousand per room/bed.</p>

32	931	Human health services	<p>The exemption shall be applicable to services provided or rendered by beauty parlours, beauty clinics and slimming clinics whose annual turnover does not exceed rupees two and a half million in a financial year, except those which are -</p> <p>(1) located within the building, premises and precincts of a hotel, motel, guest house or club whose services are liable to tax; or</p> <p>(2) franchisers or franchisees; or</p> <p>(3) having more than one branch or outlet in Sindh; or</p> <p>(4) having total utility (electric, gas and telephone) bill exceeding rupees twenty five thousand in any month during a financial year.</p>
	972	Beauty and physical well-being services	
33	932	Residential care services for the elderly and disabled	Nil
	933	Other social services with accommodation	
	934	Social services without accommodation for the elderly and disabled	
	935	Other social services without accommodation	
34	944	Remediation services	<p>The exemption shall be applicable to services provided or rendered by Government.</p>
	949	Other environmental protection services n.e.c.	
35	95	Services of membership organizations	<p>The exemption shall not be applicable to the services provided against charges and fees except against fixed membership fee.</p>
36	96150	Motion picture projection services	Nil
37	963	Services of performing and other artists	<p>The exemption shall not be applicable to services provided or rendered by stage designers, set designers, lighting designers and costume designers.</p>
38	964	Museum and preservation services	Nil
39	966	Services of athletes and related support services	Nil
40	971	Washing, cleaning and dyeing services	<p>The exemption shall be applicable to services provided or rendered by laundries and dry cleaners whose annual turnover does not exceed rupees two and a half million in a financial year except those which are –</p> <p>(1) located within the building, premises and precincts of a hotel, motel, guest house or club whose services are liable to tax; or</p> <p>(2) franchisers or franchisees; or</p> <p>(3) having more than one branch or outlet in Sindh; or</p>

			(4) having total utility (electric, gas and telephone) bill exceeding rupees twenty five thousand in any month during a financial year.
41	973	Funeral, cremation and undertaking services	Nil
42	98	Domestic services	Nil
43	99	Services provided by extraterritorial organizations and bodies	Nil
43	Respective CPC Codes	All services	<p>The exemption shall be available to the services provided by a person whose total annual turnover does not exceed rupees four million in a financial year, excluding the following:-</p> <ol style="list-style-type: none"> (1) Services provided to withholding agents as notified under section 13; (2) Services provided to persons registered with SRB and businesses registered with FBR under the Sales Tax Act, 1990 or the Income Tax Ordinance, 2001; (3) Services under the service categories where different exemption threshold based on annual turnover is provided under this Act; and (4) Services which were not exempt on account of annual turnover threshold basis as on 30th June, 2025.

SECOND SCHEDULE

PART-I

List of Services subject to a rate higher than standard rate)

[See proviso to section 8(1)]

S.No.	CPC code	Description	Rate
(1)	(2)	(3)	(4)
1	83159	Other hosting and IT infrastructure provisioning services provided in respect of collocation services	19.50%
2	841	Telephony and other telecommunications services	19.50%
3	842	Internet telecommunications services	19.50%
4	85230	Security systems services including vehicle tracking services and other tracking	19.50%
5	87340	Installation services of radio, television and communications equipment and apparatus provided by telephony, internet and security system service providers	19.50%

PART-II

(List of Services liable to tax at a rate lower than standard rate)

[See proviso to section 8(1)]

General Conditions:

- (1) The input tax deduction shall not be admissible against the output tax paid on the services or categories of services specified in this Part except where option to opt for reduced rate, as provided in condition (2) below, is not exercised.
- (2) For the services specified against S. Nos. 1, 7, 9, 19, 20 and 32 in the Table below, to avail the reduced rate, the service provider shall e-file an option to charge, collect and pay sales tax at the rates specified herein in the manner as prescribed.

TABLE

S. No	CPC Code	Description	Rate	Conditions and Restrictions
(1)	(2)	(3)	(4)	(5)
1	54	Construction services	8%	Nil
	54	Construction services	5%	The rate shall apply to construction services in relation to Government Civil Works for which the expenditure is paid out of the expenditure budget of the Federal Government, Government or the Local Government or the Cantonment Board
3	612	Wholesale trade services on a fee or contract basis	(a) 8%	(a) The rate shall apply to the services provided or rendered by – (1) Auctioneer; or (2) Car or automobile dealer (b) The rate shall apply to the services provided or rendered by an Indenter from a place of business in Sindh for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through banking channels in the business bank account of the registered person in the manner prescribed by the State Bank of Pakistan.
	62	Retail trade service	(b) 3%	
4	633	Food serving services	8%	The rate shall apply to the services provided or rendered by restaurants including the restaurants located in hotels, motels, guest houses or farmhouses, where payment against tax invoices for restaurant services is received through debit or credit cards, mobile wallets or QR scanning.
	634	Beverage serving services		
5	64115	Taxi services	5%	The rate shall apply to the services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services.
6	64116	Rental services of passenger cars with operator	8%	The rate shall apply to the services provided or rendered by rent-a-car and vehicle rental service.
	64118	Local bus and coach charter services		
	660	Rental services of transport vehicles with operators		
7	6511	Road transport services of freight	8%	Nil

8	6511	Road transport services of freight	3%	The rate shall apply to the services provided or rendered by truck <i>addas</i> or through bus or wagon stands excluding transportation or carriage of – (a) petroleum oils through oil tankers; (b) automotive vehicles, classified under tariff headings of Chapter 87 of the First Schedule to the Customs Act, 1969 as are transported or carried through specialized vehicle carriers; and (c) goods and cargo through vehicles operated by Fleet Logistic Companies having not less than 25 vehicles in its fleet.
9	6513	Transport services via pipeline	8%	Nil
10	67410	Bus station services	5%	Nil
11	6742	Highway, bridge and tunnel operation services	5%	Nil
12	67430	Parking lot services	5%	Nil
	67440	Towing services for commercial and private vehicles		
13	67910	Freight transport agency services and other freight transport services	Rs.1,000 (Rupees one thousand) per bill	The rate shall apply to the services provided or rendered by freight forwarding agents in respect of issuance of bill of lading, house bill of lading, airway bill and house airway bill.
14	71331	Motor vehicle insurance services	5%	This rate shall apply to motor vehicle third-party insurance as required under the Provincial Motor Vehicle Ordinance, 1965 (West Pakistan Ordinance No. XIX of 1965).
15	71592	Foreign exchange services	3%	The rate shall apply to the services involving consideration of “spread” charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies.
16	71610	Insurance brokerage and agency services	5%	Nil
17	7211	Real estate services involving own or leased property including rental or leasing services involving own or leased property	3%	The rate shall apply to the rental or leasing services including renting, letting, sub-letting, leasing, sub-leasing, licensing or similar other arrangements of immovable property for use in the course or furtherance of business or commerce.
18	722	Real estate services on a fee or contract basis	8%	The rate shall not apply to services falling under CPC code 7224.
19	733	Licensing services for the right to use intellectual property and similar products	8%	The rate shall not apply to services falling under CPC code 7331 and 7335.
	83960	Trademarks and franchises		
20	7331	Licensing services for the right to use	3%	

		computer software and databases		The rate shall not apply to the services falling under CPC Code 83159
	83131	IT consulting services		
	83132	IT support services		
	8314	Information technology (IT) design and development services		
	8315	Hosting and information technology (IT) infrastructure provisioning services		
	8316	IT infrastructure and network management services		
	843	On-line content		
21	81	Research and development services	8%	Nil
22	82	Legal and accounting services	8%	Nil
23	83117	Business process management services including distribution services	5%	The rate shall apply to the supply chain management and distribution services provided or rendered by a registered person in relation to the drugs registered under the Drugs Act, 1976 (Act No. XXXI of 1976).
24	83214	Historical restoration architectural services	8%	Nil
25	838	Photography services and photographic processing services	8%	Nil
26	83919	Other specialty design services	5%	The rate shall apply to the services provided or rendered by Fashion Designers.
	83920	Design originals		
27	8461	Radio and television broadcast originals	8%	Nil
	8462	Radio and television channel programmes		
	9612	Motion picture, videotape, television and radio programme production services		
	96139	Other post-production services		
28	8463	Broadcasting services and multi-channel programme distribution services except PCP code 84631	8%	Nil
			2%	The rate shall apply to the services provided or rendered by "Stand-alone Cable TV Operators", for this purpose "Stand-alone Cable TV Operator" means a person whose principal activity is the provision of services of "Cable TV Operators" and whose other service-related business activity, if any, is restricted to the provision of the taxable services of "advertisement on cable TV network".
29	85240	Armoured car services	8%	Nil
	85250	Guard services		
	85290	Other security services		

30	853	Cleaning services	8%	Nil
31	855	Travel arrangement, tour operator and related services	5%	Nil
32	85931	Telephone call centre services	3%	The rate shall apply to the services provided or rendered by call centres.
	85991	Other information services		
33	85999	Other support services n.e.c.	8%	The rate shall apply to the services provided or rendered by an auctioneer.
34	871	Maintenance and repair services of fabricated metal products, machinery and equipment	8%	Nil
	872	Repair services of other goods		
35	88	Manufacturing services on physical inputs owned by others	8%	The rate shall apply to the services provided or rendered to non-industrial consumers.
36	891	Publishing, printing and reproduction services	5%	Nil
37	892	Moulding, pressing, stamping, extruding and similar plastic manufacturing services	8%	The rate shall apply to the services provided or rendered to non-industrial consumers.
	893	Casting, forging, stamping and similar metal manufacturing services		
38	92	Education services	3%	The rate shall apply to - (1) the services where the amount of fee/charges for such services does not exceed rupees five hundred thousand per annum per student; or (2) the training services.
39	931	Human health services	3%	The rate shall apply to:- (1) the services of cosmetic and plastic surgery; or (2) the services provided by consultants where consultation fee or charges not exceeding rupees three thousand per session or visit; or (3) the bed/room services of hospitals where the per day charges for such rooms/beds, including all fixed charges, do not exceed twenty five thousand per room/bed.
40	961	Audio-visual and related services	8%	Nil
41	965	Sports and recreational sports services	Rs. 200 per person	The rate shall apply to the services of entry in race club for witnessing race event.
42	965	Sports and recreational sports services	8%	Nil
43	969	Other amusement and recreational services	8%	Nil
44	971	Washing, cleaning and dyeing services	5%	Nil

45	972	Beauty and physical well-being services	8%	Nil
			5%	<p>The rate shall apply to the services provided or rendered subject to the condition that -</p> <p>(1) the registered person integrates his POS with SRB's Computerized System for real-time reporting of each sale; and</p> <p>(2) no such service is provided without getting SRB's invoice number and printing the same along with SRB QR code.</p>
46	97990	Other miscellaneous services n.e.c.	5%	Nil