

**WELCOME**  
**to the Session on**  
**Overview of GST, Supply, HSN**  
**13<sup>th</sup> November 2021**

Presentation by :

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*[Credit:- the pictorial slides taken from internet material]*



Topic(ACCGST -6)	Date	Time
Introduction (in nutshell)	SATURDAY- 13th NOVEMBER 2021	7.30 p.m - 9.30 p.m
Meaning of Supply(in nutshell)		
Type of Supply(In nutshell)		
Consequences of wrong classification of type of supply & it's remedy(with case study/practical example)		
Classification , HSN & SAC- Theory in Nutshell		
Consequences of wrong classification or HSN, SAC & it's remedy(with case study/practical example)		

# Introduction (in nutshell)

## Why GST ? What was wrong with earlier law? How remedied?

- Multiplicity of taxes. [GST remedied this by subsuming 17 taxes: 8 from Central side [BED, duty of excise (M&TP), AED(GSI), AED(T&TP), Service Tax, CVD, SAD, Cesses/surcharges] 9 from State side [VAT, CST, entry, entertainment, luxury, lottery, Purchase, Advertisement, Cesses/surcharges] ]
- Excessive compliances. [Remedied by Simplification and rationalisation and uniformization of law/procedure/compliance across India, e-compliance, faceless administration, single interface, cross empowerment]
- Fractured flow of Input Credits. [remedied by integrating goods & services; central and State taxes; plugging tax-free procurements; pruning exemptions; and introducing a comprehensive Consumption Based Value Added Tax to be levied at all stages of supply]
- Cascading effect of taxes (tax on taxes). [Remedied through comprehensive tax base and seamless credit across the value chain]
- Classification issues. [remedied by rate rationalisation; by eliminating distinction between goods and services]

➤ Now as GST we have-

A Common, Comprehensive, Consumption based VAT Concurrently levied by both levels of Government.

- **Taxes not subsumed:-** [Total 7:- BCD, Export duty; toll tax, road and passenger tax, Property tax, Stamp duty, Electricity duty, entertainment tax by local bodies]
- **Items still outside GST ambit:-** ALHC, five Petro-products, Electricity, tobacco products, Money, Securities, Actionable claims except lottery/ betting/ gambling;.

### ➤ **GST liability:-**

- **Taxable Event for GST:-** Applicable on **Supply** of goods and / or services [Art.366(12A), 366(26A)]
- **Six Essentials for GST liability:-** [G/S supply, consideration, business, taxable (supply, person, territory)]
- Supply **even when one or more essential is absent**- eg **Free** supply (consideration + business may be absent)
- **No supply even when all present** – eg **employee's** service to employer, ~~transfer of business as a going concern.~~

# Overview of GST



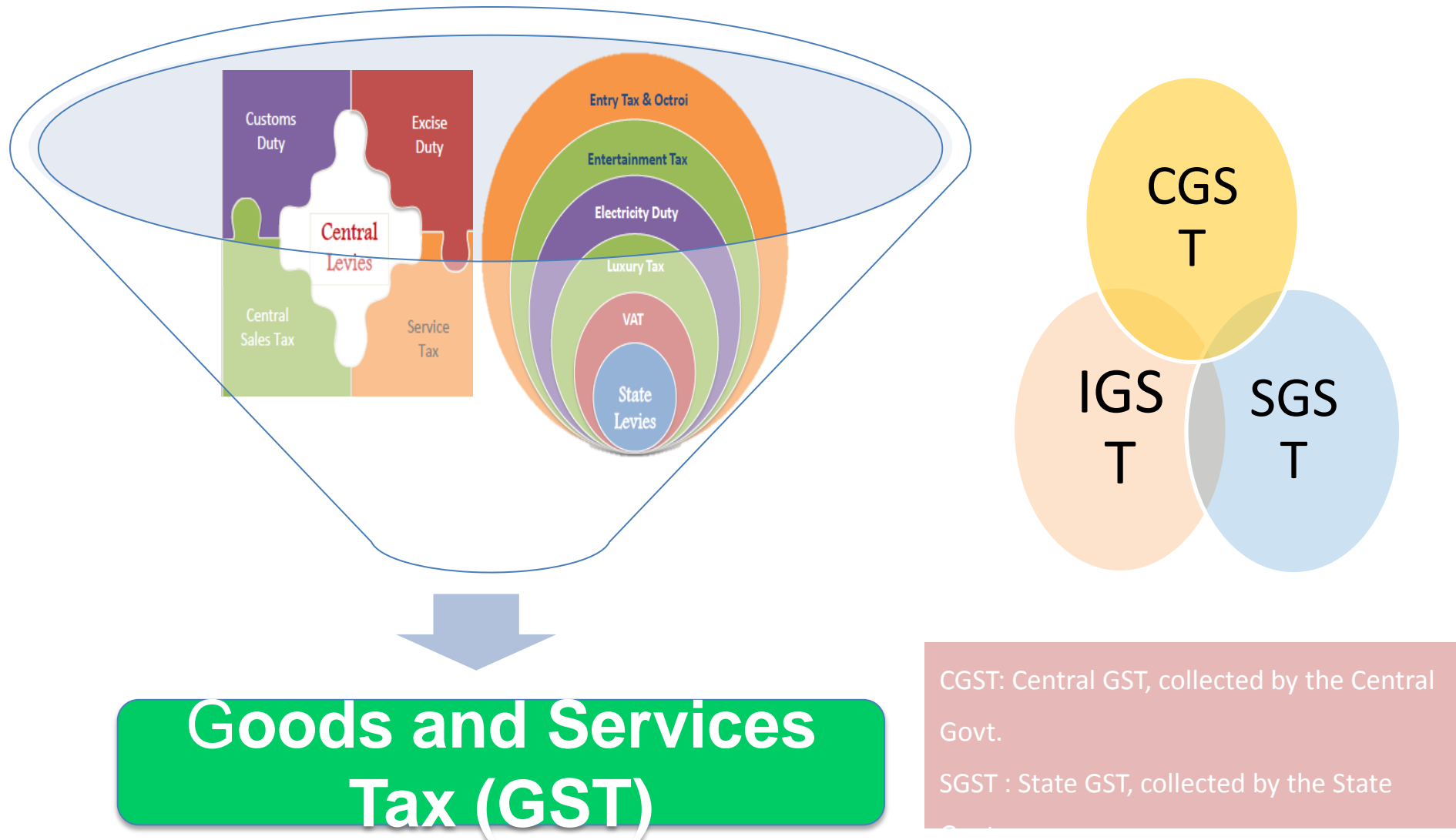
## Features of

1. One Nation & One Tax & One Market
2. Events are based on Concept of Supply.
3. Streamlining & Cross Utilization of Input Tax Credits.
4. Revolutionary Invoice Matching Concept.

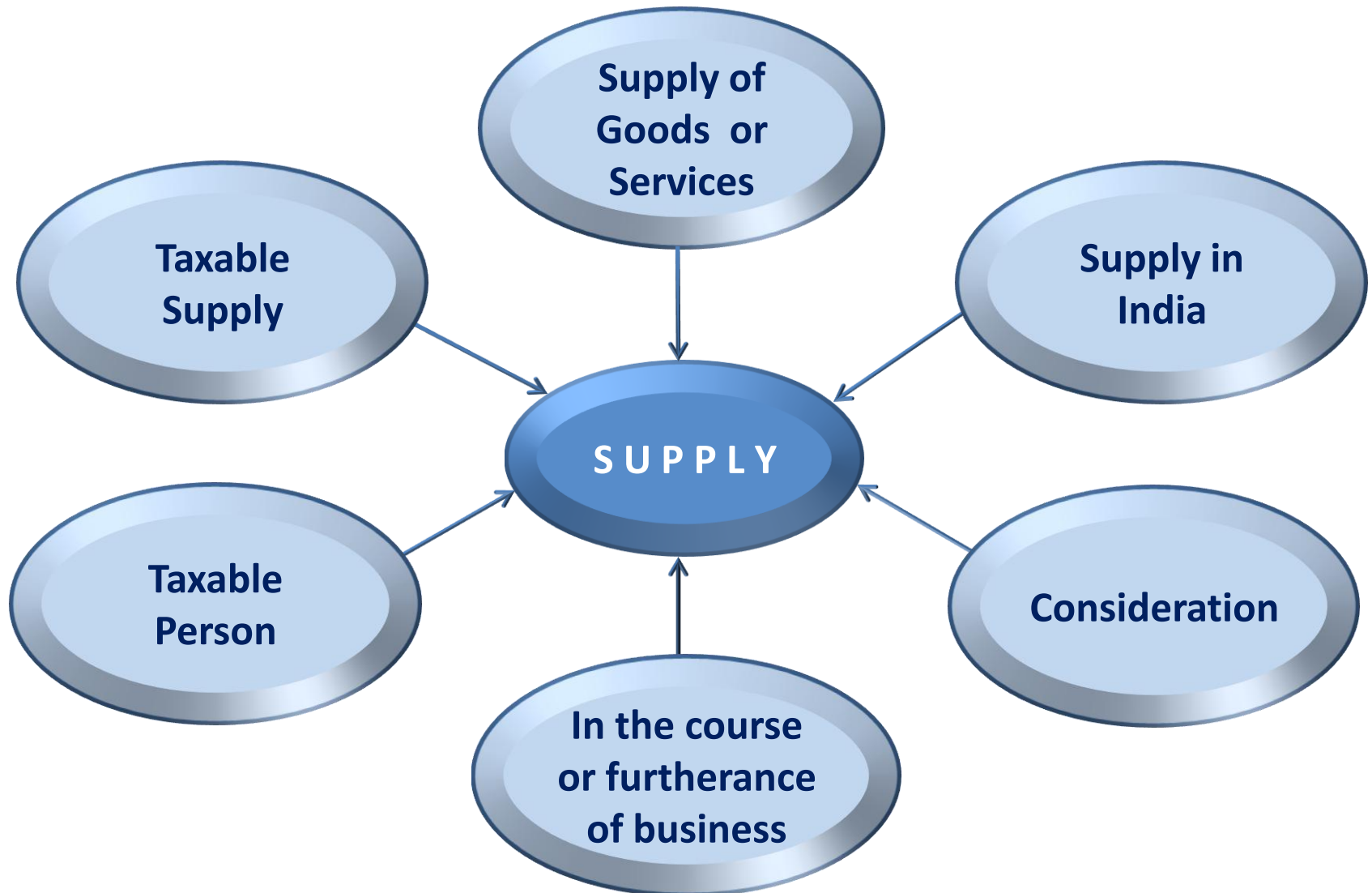
## GST

**CST Governing Body with power to take decision on rates, exemption, threshold exemptions, etc with 33.33% voting power of Union Government & 66.66% power lies with the State Government.**

# GST Landscape



# SIX Essentials for GST liability:-





- Goods: S.2(52) of CGST Act- Every kind of **movable** property other than **money and securities** but includes **actionable claim**, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply.

[i.e. Movable - money, securities + actionable claim + crop, grass, land attached things agreed to be severed before supply]

[**Actionable claim**:- 1. unsecured debt. 2. Beneficial interest in movable i.e. right interest or expectancy in income (but not when it is a consideration like in hiring). Vouchers for facility are not actionable claim. Also, recharge vouchers do not create beneficial interest in movable property]

- Services: S.2(102) of CGST Act- anything other than goods, money, security.  
-But includes activities relating to the **use of money or its conversion** by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged; [TAGC, TDR are service, as anything other than goods is service]

**Expln**: 'Services' includes facilitating or arranging transactions in securities.  
[Thus, service charges / fee, document fee, broking etc will attract GST.]

[i.e. Non-goods – money, security + use/conversion of money + stock broking]

**Service u/Art 366(26A)**- anything other than goods.

# IN RE : CMS INFO SYSTEMS LIMITED

Order No. MAH/AAAR/SS-RJ/04/2018-19, dated 6-8-2018 in Appeal No. MAH/AAAR/05/2018-19

2018 (15) G.S.T.L. 727 (App. A.A.R. - GST)

- Input Tax Credit - Admissibility on Motor Vehicle - **Cash Carrying Vans** - Answer to this question lies on as to whether cash/money carried in these vans can be termed as goods or not –
- Undisputedly, definition of goods under Central Goods and Services Tax Act, 2017 does not include money which again has been defined under GST law not to include currency that is held for its numismatic value –
- Since cash carried by aforesaid vans is not for numismatic value, same is money and not includible in goods –
- Further, in its meeting on 21-7-2018 GST Council has specifically recommended broadening of ITC base by including cash carrying vans as eligible for ITC - This fact indicates that till now, ITC was not available on these goods
- Case laws cited by applicant with regard to money as goods under different enactments, e.g., Customs Act, 1962 and Motor Vehicle Act, 1988, etc., are distinguishable in view of clarity of definition of goods under Central Goods and Services Tax Act, 2017
- Argument of applicant said what may be cash or money in general perception is nothing but goods for them as they are into business of its transportation, cannot be accepted because definition of goods/money under Central Goods and Services Tax Act, 2017 is common to all
- Further exemption under Notification No. 2/2017-C.T. (Rate) is also not applicable to applicant
- **Note:-** AAAR held that input tax credit is not available on motor vehicles purchased and used in cash management business. In their reasoning the AAAR held that input tax **credit is admissible only with respect to motor vehicles used for carrying goods and since 'cash' meaning money is left out of the definition of goods** in section 2 (52) the credit will get blocked in this case.

S.2(1) “actionable claim” shall have the same meaning as assigned to it in section 3 of the Transfer of Property Act, 1882 (4 of 1882);

- S.3 of Transfer of Property Act, 1882:- “actionable claim” means:  
*“actionable claim” means a **claim to any debt, other than a debt secured by mortgage of immovable property or by hypothecation or pledge of movable property, or to any beneficial interest in movable property not in the possession**, either actual or constructive, of the claimant, which the civil courts recognise as affording grounds for relief, whether such debt or beneficial interest be existent, accruing, conditional or contingent;*

Thus:-

- An **Unsecured debt**:- is actionable claim but it is out of GST by virtue of Sch III.
- A **secured debt**:- is not an actionable claim. However, it is transaction in money; so not covered in the definition of Goods or services. However, since some transfer fee / charges are collected while sale, purchase, acquisition or assignment of secured debt (like a mortgage). GST will be applicable only on such transfer charges, and not on the entire quantum of secured debt. Such debts are often transferred by way of securitization, and securities are outside the definition of goods, and therefore, outside the GST.

- S.2(31) “consideration” in relation to the supply of goods or services or both includes
- any payment **made or to be made**, whether in **money or otherwise**, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether **by the recipient or by any other person** **but shall not include any subsidy** given by the Central Government or a State Government;
  - the **monetary value of any act or forbearance**, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether **by the recipient or by any other person** but shall not include any subsidy given by the Central Government or a State Government :

**Provided** that a **deposit** given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply;

[payment in respect of/in response to/for inducement of supply + money value of act/forbearance] [Govt subsidy is not payment. Deposit is not consideration]

- Could be non monetary. Eg JDA, act/forbearance, barter, exchange etc.
- It is what supplier collects, and not what recipient pays. Third party can contribute.
- Nomenclature will not decide ‘deposit’ or ‘consideration’
- Cir 92/19 dt 7.3.19:-[Free sample is not supply; and free supply is not free]+
- LD charges, RBI contribution to NIBM, donation, cost petroleum etc

# IN RE : PRESTIGE SOUTH RIDGE APARTMENT OWNERS' ASSOCIATION

Advance Ruling No. KAR ADRG 42/2019, dated 17-9-2019

2019 (30) G.S.T.L. 107 (A.A.R. - GST)

- **Sinking or corpus fund** - Apartment owners' association collecting amounts towards corpus/sinking fund for future supply of services meant for its members
- - Corpus fund or sinking fund mandatory under bye-laws of Co-operative Societies/Resident Welfare Associations and **in nature of deposit** towards unforeseen events or planned events
- - Deposit given in respect of future supply shall not be considered as payment made for such supply until supplier applies such deposit as consideration
- - Amount collected towards corpus/sinking fund do not form part of consideration towards supply of services at the time of collection and not liable to GST

## **Daimler Financial Services India Pvt Ltd [AAR Tamilnadu (2019)]**

The **interest subvention / interest subsidy** received by applicant from any other person other than their customer (i.e. who obtains loan) shall be leviable to GST and not exempt under entry 28 of notification 9/17-IGST (Rate). The said interest subvention is a consideration for agreeing to provide loans at lower interest rate to the customers of a car dealer & hence taxable supply. The interest subvention paid by Mercedes Benz in the instant case to applicants is to ensure higher and assured standard of services to the clients of applicant who are also the buyers of MB India's vehicles.

**Business- section 2(17) of the GST Act includes :-**

- a) Any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, **whether or not it is for a pecuniary benefit**; [**'adventure' implies some 'speculation'**]
- b) Any activity or transaction in connection with or **incidental or ancillary** to (a) above; [**AAR Mah. in CMS Info Systems Ltd on 13.3.18:- Scrap sale of cash carrying van**]
- c) any activity or transaction in the nature of (a) above, **whether or not there is volume, frequency, continuity or regularity** of such transaction;
- d) **supply or acquisition** of goods including capital assets and services in connection with **commencement or closure of business**;
- e) provision by a **club, association, society**, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members, as the case may be;
- f) **admission**, for a consideration, of persons to any premises; and
- g) services supplied by a person as the **holder of an office** which has been accepted by him in the course or furtherance of his trade, profession or vocation;
- h) activities of a **race club** including by way of totalisator or a licence to book maker or activities of a licensed book maker in such club; and
- (i) any activity or transaction undertaken **by the CG / SG/ Local authority** in which they are engaged **as public authorities**.

❑ IN RE : ROTARY CLUB OF MUMBAI [Order No. GST-ARA-142/2018-19/B-88-Mumbai, dated 13-8-2019]

**Club membership fee** - Club and its members distinct entities - Contribution by Rotary Club members towards Administration Account, recovered for expending it on weekly and other meetings and other petty administrative expenses incurred including expenses for location and light refreshments - Membership fee collected by club from its members not only meant for meeting administrative expenses, but also towards setting high ethical standards in business and profession, recognition of worthiness of all useful occupations, dignifying each Rotarian's occupation as an opportunity to serve society, application of the ideal of service in each Rotarian's personal, business and community life, exclusively for their members - **Membership fee collected by club from its members will definitely be understood as 'consideration' as the same has been paid for supply of services** - Supply made by club in lieu of consideration and made in the course or furtherance of business since **term "business" includes provision by club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members** - Objectives or purpose of applicant inconsequential - **Collection of funds under common pool and spending back on same said contributors, would entail 'supply'** - Said contributions from the members amounted supply of services - Club as taxable person liable to pay GST and not its office bearers - Sections 2(17), 2(31), 2(84), 7 and 22 of Central Goods and Services Tax Act, 2017.



S.2(106) “taxable person” means a person who is registered or liable to be registered under section 22 or section 24;

[Agriculturist and commission agent of agricultural produce are not a taxable person and do not require registration. However, if they receive RCM supply, they will have to register and pay- Cir 57/18 dt 4.9.18]

S.2(94) “registered person” means a person who is registered under section 25 but does not include a person having a Unique Identity Number;

S.2(107) “taxable supply” means a supply of goods or services or both which is leviable to tax under this Act;

S.2(108) “taxable territory” means the territory to which the provisions of this Act apply;

## Section 2(84) “person” includes —

- (a) an individual;
- (b) a Hindu Undivided Family;
- (c) a company;
- (d) a firm;
- (e) a Limited Liability Partnership;
- (f) an association of persons or a body of individuals, whether incorporated or not, in India or outside India;
- (g) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (18 of 2013);
- (h) any body corporate incorporated by or under the laws of a country outside India;
- (i) a co-operative society registered under any law relating to co-operative societies;
- (j) a local authority;
- (k) Central Government or a State Government;
- (l) society as defined under the Societies Registration Act, 1860 (21 of 1860);

# Dual Model of GST

## New insertions to constitutionalize GST:- [wef 16.9.16]

- Article 366(12A)- GST means Tax on supply of G/S except liquor for human consumption.
- Article 366(26A)- Services means anything other than goods.
- Article 246A-
  - (1) both parliament and state legislatures shall have concurrent powers to make laws with respect to goods and services Tax (GST) imposed by the Union or by such State.
  - (2) Parliament has exclusive power to make laws with respect to Goods and Services Tax, where the supply of goods and/or services takes place in the course of inter-state trade or commerce.
- Article 269A- In case of the inter-state trade, the tax will be levied and collected by the Government of India and shared between the Union and States as per recommendation of the GST Council.
- S.18 of 101<sup>st</sup> CAA, 2016- Parliament shall, on recommendation of GST Council, provide for compensation to States for loss of revenue arising on account of implementation of GST for period upto five years.
- S.19 of 101<sup>st</sup> CAA, 2016 empowers President to issue ROD orders (even for adaptation and modification of any constitutional provisions)

# 35 Statutes

1. CGST Act, 2017
2. SGST Act, 2017 – by 29 States & 2 UTs (Delhi & Puducheri)

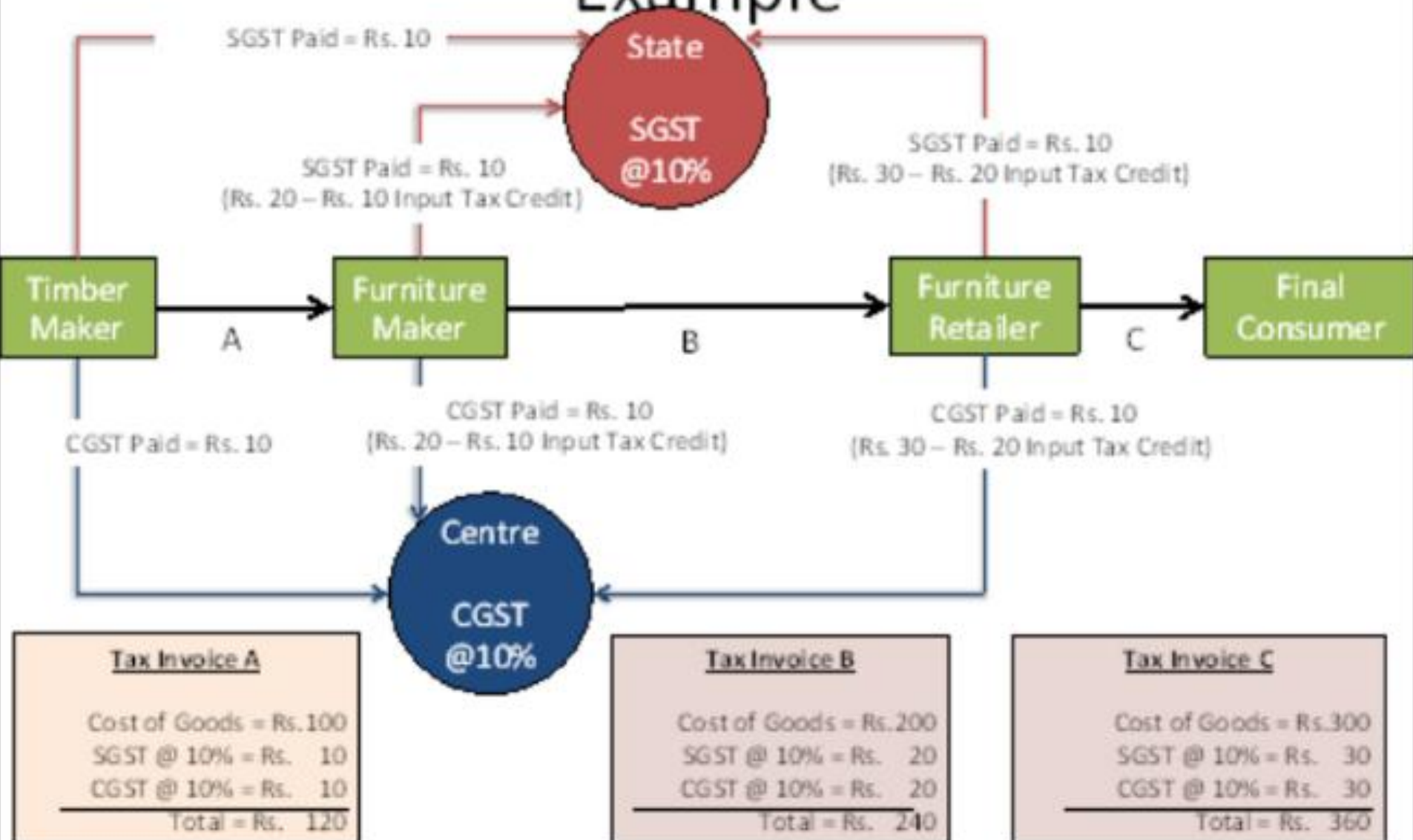
[Now 28 States & 3 UTs (Delhi, Puducheri & J&K)]

1. UTGST Act, 2017- for
  - i. Andaman and Nicobar Islands
  - ii. Lakshadweep
  - iii. Dadra and Nagar Haweli
  - iv. Daman and Diu
  - v. Chandigarh
  - vi. Other territory (area between 12 to 200 NM inside the sea)

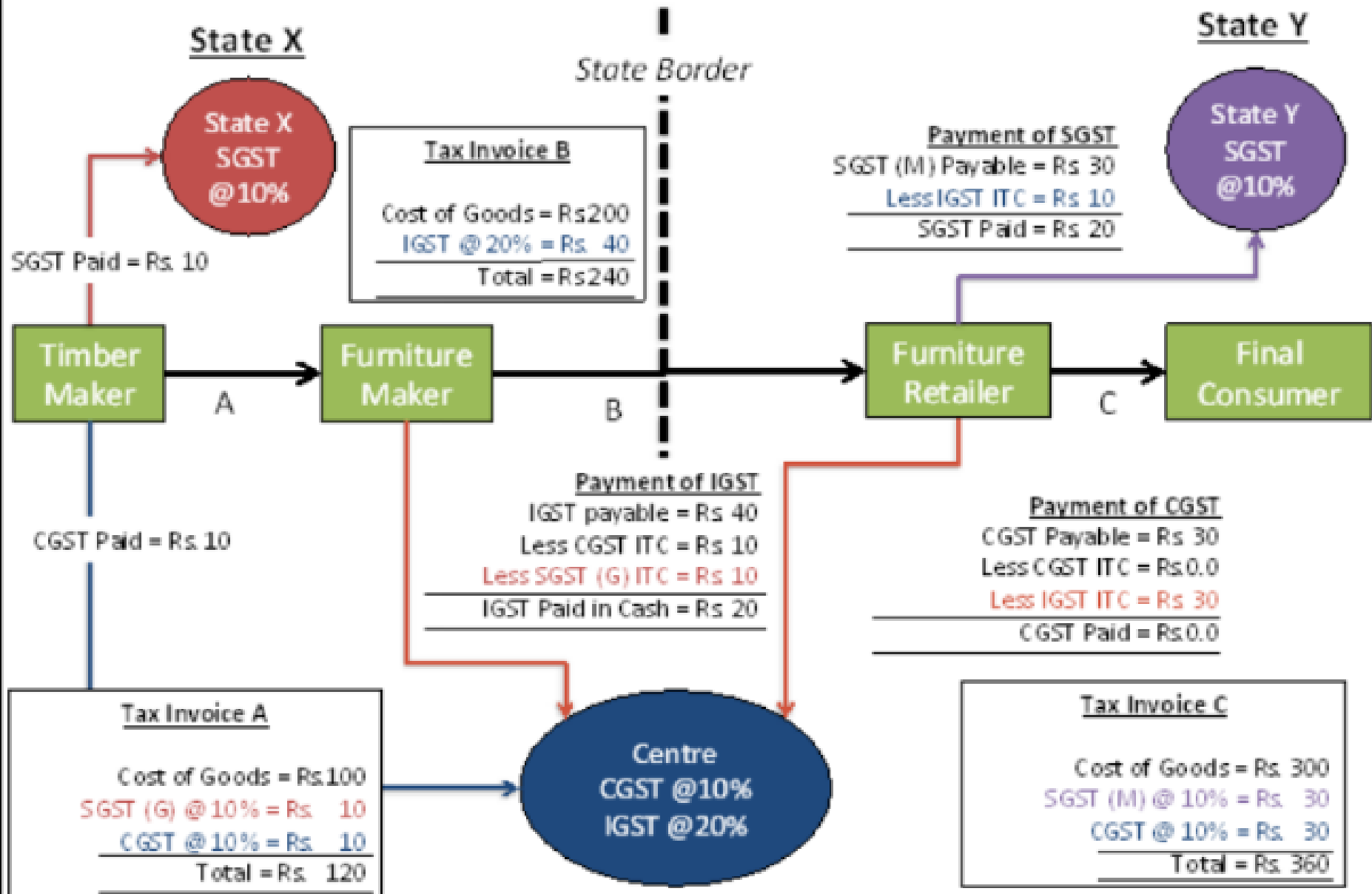
[Now, one more viz. Laddakh]

1. IGST Act, 2017
2. GST (Compensation to States) Cess Act, 2017 [pan masala, tobacco products, coal, aerated waters, motor cars etc.  
[15% rate cap. However higher cess is leviable on pan masala and tobacco products]

# Dual GST within State: Working Example



# IGST Model: Working Example



## ➤ Division of work between Centre and State/UT

As per the GST Council's decision:

- (1) For taxpayers below, Aggregate turnover of ` 1.5 crores, the States/UT would administer both CGST and SGST/UTGST for 90% of the taxpayers and the balance 10% for the Centre (Both for inter-State/intra-State transactions).
- (2) Above the threshold of ` 1.5 crores, the taxpayer base will be divided between Centre and State/UT as 50:50.



➤ **CROSS EMPOWERMENT UNDER GST:- S.6 of CGST Act; S.4 of IGST Act.**

**Section 6 of CGST ACT:**

*(1) Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the **Union Territory Goods and Services Tax Act** are authorised to be the proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.*

*(2) Subject to the conditions specified in the notification issued under sub-section (1),—*

*a) where any proper officer issues an order under this Act, he shall also issue an order under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as authorised by the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, under intimation to the jurisdictional officer of State tax or Union territory tax;*

*(b) where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.*

*(3) Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act shall not lie before an officer appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.*

- **(Section 6 of SGST Act is also similarly worded for empowerment of Central Tax Officers)**

## Section 4 of IGST Act

*Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such exceptions and conditions as the Government shall, on the recommendations of the Council, by notification, specify.*

=====

## Issues:

- **Whether Notification required?:-** whether separate recommendation by council and notification is required to be issued for each section wherever word “proper officer” is used or recommendation and notification is required only when government wants to put some conditions for cross-empowerment?
- **Whether S.6(1) applies on Pre-GST taxes:-** whether Central Authority can initiate proceedings for recovery of ineligible Cenvat credit relating to transitional matter under Rule 121 of the CGST Rules against an assessee who is in the jurisdiction of the State or process a claim of refund of duties filed by such assessee as are within State jurisdiction under the Section 142(3) of the CGST Act? Or more precisely can such assessee file their refund claim before the Central Authority in light of the doing away with the concept of dual authority?
- **Whether S.6(1) applies on Search, Seizure, Arrest:-** Whether a State officer can search premises of a tax payer covered by central jurisdiction and vice versa?

## Meaning of Supply (in nutshell)

## TLJA

- 1) T- Transfer – Title in Goods (G); right / undivided shares in goods without title (S); Hire-purchase (G)
- 2) L - Land & Bldg. – Land- Lease, License , easement (S) - Bldg. – Business use letting/leasing (S)
- 3) J- Process/ Treatment – Job Work (S)
- 4) Assets – Permanent disposal ( free/ paid) -(G); Temp. Pvt./non business Use ( free/ paid) (S); Supply after seized to be TP- deemed to have been made immediately before cessation (except when TOGC or business run by his personal representative who is deemed TP)

IS

SCH II

TREATED

## RCPP-WFRS (S) AOP (G)

- 1) Renting, 2) Construction, 3) transfer of right to use goods
- 4) Permission to use IPR, 5) Work Contract, 6) Forbearance
- 7) Restaurant, 8) Software, 9) Gym/club

SCH I

- 1) Permanent transfer/disposal of credit availed business assets.
- 2) G/S Supply between related or distinct persons of S.25 (i.e. inter-GSTIN supply. Gift upto 50k to employee is not supply of G/S.)
- 3) P to A, A to P
- 4) Service import by TP from out-India own establishment, for business.

SEC 7

- 1) a. All forms of 8 activities, with business + Consideration (made or agreed to)  
b. Paid service import whether or not for business.  
c. **Sch -I four deemed supplies** even without consideration (made/agreed to be made)  
[Business asset, R,D,P-A, service import from out-India related/own establishment for business (except gift upto fifty thousand by employer to employee.)]  
— d. 4 IS + 2 treated G/S supply of **Sch. II (TLJA + RCPP-WFRS-club)**
- 1A) **Certain transactions constituting supply according to above, will be classified as G or S as per Sch II.**
- 2) Except non-supplies of **Sch III [employee; court; MP; constitutional post; key persons of govt. body; last rites; sell of land/constructed building; actionable claims except lottery/betting/gambling, high sea sale, merchant trading, warehoused goods, liquor license]** & notified activities of govt. as public authority.
- 3) Govt. may notify activities as supply of G or S

# Definition of Supply

**Section 7(1) of CGST Act, 2017:-** For the purposes of this Act, the expression “supply” includes—

(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

[1. Not a supply:- Art work to gallery (cir 22/17 dt 21.12.17); non-business user sells his old personal car. 2. Participation in exhibition/trade fair, warranty supplies, free samples to induce customer are in the course / furtherance of business (but not CSR or giving away essential items by charitable institution, as there is no quid pro quo. Also, coal is ‘input’ for aluminium as per para 9b of cir 79/18. 3. Employee’s gift upto 50k is not a supply. 4. GST on TDR applies even if landowner is individual – FAQ 39 vide Cir 354/38/19 TRU 7.5.19]

(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or vice versa, for cash, deferred payment or other valuable consideration. [Between AOP/BOI and its members] [Yet to be notified. Inserted by S.118 of FA 21 wref 1.7.17]

(b) import of services for a consideration whether or not in the course of and furtherance of business; [Paid Service Import.]

[Service import by Govt, individual, charitable entity for non-business use (but not OIDAR & ocean freight) is exempted under entry 10 of n/n 9/17 ITR]

(c) the activities specified in Schedule I, made or agreed to be made without a consideration; and [Deemed supplies]

~~(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II.~~ [omitted by CGST (Amdt) Act 2018 dt 30.8.18 w.r.e.f 1.7.17]

S.7(1A)- where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II. [added by CGST(Amdment) Act, 2018 dt 30.8.18 w.r.e.f 1.7.17]

Non-supplies & Govt's power to notify as

[i.e. Excluded supplies]

S.7(2): Notwithstanding anything contained in sub-section (1),—

- a) activities or transactions specified in **Schedule III**; or
- b) such activities or **transactions undertaken by** the Central **Government**, a State Government or any local authority in which they are engaged **as public authorities, as may be notified** by the Government on the recommendations of the Council, [i.e. notified sovereign functions of Govt. E.g. n/n 14/17 CTR 28.6.17 exempts wef 1.7.17 "Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution."]

shall be treated neither as a supply of goods nor a supply of services. [i.e. Excluded Supply or Non-supply = Sch III + notified sovereign activity by Govt]

# Different shades of Supply in GST

- Supply **in general** – All forms of G/S supply in return for a consideration.
- Supply without consideration – not supply unless so deemed by law.
- **Essentials-** G/S, Consideration, business, **Taxable TPS** (territory, person, supply)
- Supply **even when one or more absent-** eg **Free** supply (consideration + business may be absent)
- **No supply even when all present** – eg **employee's** service to employer, transfer of business as a **going concern**.



- **Three categories of Supply:-** General supply, deemed supply, excluded supply [7(1), Sch I, II, Sch III & notified non-supply]
- **Three Types of Supplies:-**
  - Taxable & Exempt
  - Mixed, Composite & WCS
  - Intra-State & Inter-State
- **Different colours of supply:-**
  - Services as services [simplicitor services]
  - Goods as services [leasing]
  - (Goods+service) combination as services [WCS, Restaurant]
  - Services as non-supply [Sch III]
  - No supply as services [forbearance]

Type of Supply (in nutshell)

# Different types of supplies under the GST law?

(i) Taxable and exempt supplies.

[s.2(108, 47 r/w 78) CGST Act]

(ii) Inter-State and Intra-State supplies,

[s.7 & 8 of IGST Act]

(iii) Composite and mixed supplies and

[s.8 CGST Act]

(iv) Zero rated supplies.

[s.16 IGST Act]

(V) Continuous Supply of Goods and Services

Inter/Intra Nature of supply [S.7 & S.8 IGST Act]

S.2(107) “taxable supply” means a supply of goods or services or both which is leviable to tax under this Act;

S.2(47) “exempt supply” means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non- taxable supply;

# Inter / intra-State Supplies at a glance

## S.8 IGST: Intra-State supplies are:

1. Supply of goods within the state/UT.
2. Supply of services within the state/UT.

### Exceptions :

- Supply of goods/services to/by SEZ.
- High sea sale of goods excluded
- Supply of goods to foreign tourist.

## S.7 IGST: Inter-State supplies are:

1. Supply of goods from one state to other state.
  2. Supply of service from one state to other state.
  3. High sea supply of goods.
  4. Import of service.
  5. Export of goods or service.
  6. Supply to/by SEZ.
  7. Any other supply in the taxable territory which is not intra state supply
- **Case Laws:** - 1. AAR Kar in Dy Conservator of forests (26.8.19). 2. HC Kerala in Lalitha Murlidharan (3.9.19)

➤ **Location of Supplier of Goods:- not defined** [ to be decided on case to case basis. **Normally the location of goods before supply** i.e. where the goods are ready to be supplied should be understood as LOS. Thus

**Example 1-** In cases involving no movement (eg when Mumbai merchant sells goods lying in Bhopal warehouse to some customer of Bhopal on 'as is where is condition', then the location of goods when delivery (i.e. ownership) given ie Bhopal will be POS, and the location where goods was ready to be supplied ie Bhopal will be LOS. Since both LOS & POS happen to be at the same location, it will be a C+S transaction of Madhya Pradesh.

**Example 2-** Surat Job worker develops a mould for Mumbai Principal, transfers its ownership but retains the mould with him at Surat. Here POS will be Surat, and LOS also at Surat. It should be a c+s transaction. Lost credit ? Also in international tooling?]

➤ **2(85)- “place of business” includes—**

(a) a place from where the **business is ordinarily carried on**, and includes a **warehouse**, a **godown** or any other place where a taxable person **stores** his goods, **supplies or receives goods or services** or both; or

(b) a place where a taxable person **maintains his books** of account; or

(c) a place where a taxable person is **engaged in business through an agent**, by whatever name called;

- **Location of Supplier of Goods:-** not defined [ to be decided on case to case basis. Normally the location of goods before supply]
- **Location of Recipient of goods :-** not defined
- **S.2(71) Location of supplier of services means:**
  - (a) where a supply is made from **a place of business** for which registration has been obtained, the location of such place of business ;
  - (b) where a supply is made from a place other than the place of business for which registration has been obtained, that is to say, a **fixed establishment** elsewhere, the location of such fixed establishment;
  - (c) where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the **establishment most directly concerned** with the provision of the supply;
  - (d) in absence of such places, the location of the **usual place of residence** of the supplier;



## S.2(50) “fixed establishment” means

- a place other than the place of business
- which is characterized by a sufficient degree of permanence and suitable structure
- in terms of human and technical resources
- to supply services,
- or to receive and use services for its own needs;

## S.2(113) “usual place of residence” means

- (a) in case of an individual, the place where he ordinarily resides;
- (b) in other cases, the place where the person, as defined in sub-section (74), is incorporated or otherwise legally constituted;

## ➤ Elements of Composite and Mixed supplies

### ❖ Composite Supply [S.2(30)]:-

1. Two or more taxable supplies
2. Naturally bundled
3. Supplied in conjunction (in ordinary course of business)
4. One is principal supply

[Total taxable value will be taxed at the rate applicable to principal supply]

### Mixed Supply [S.2(74)]:-

1. Two or more individual supplies
2. Made in conjunction
3. For a single price
4. Does not constitute composite supply

[Total taxable value is taxed at the highest rate applicable for the respective products in the bundle]

# SUPPLY & ITS SCOPE

# Analysis of Scope

(i)	Sale	Transferring the property in goods from one to another, upon valuable consideration.
(ii)	Transfer	Any transfer of goods or right in goods or of undivided share in goods without transfer of title thereof.
(iii)	Barter	To exchange one commodity for another without use of money.
(iv)	Exchange	To swap, to part with, give or transfer for an equivalent with the use of money.
(v)	Licence	Permission granted by competent authority to exercise certain privileges without such authorization the activity would have constituted as an illegal act.
(vi)	Rental	Periodical payment for the use of another property.
(vii)	Lease	Contractual agreement by which one party conveys an estate in property to another party, for a limited period, subject to various conditions, in exchange for something of value, but still remain ownership.
(viii)	Disposal	To pass or into the control of someone else; to alienate, bestow, or part with.

# Free Supplies in GST : Sch I

# SCHEDULE I

## ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION

1. Permanent transfer or disposal of business assets where input tax credit has been availed on such assets. [read it with 4a of Sch II]

[Para 4(a) of Sch II:- where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, ~~whether or not for a consideration~~, such transfer or disposal is a supply of goods by the person;]

2. Supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business:

*Explanation (a) to S.15-* For the purposes of this Act, persons shall be deemed to be “related persons” if—

- i. such persons are officers or directors of one another’s businesses;
- ii. such persons are legally recognized partners in business;
- iii. such persons are employer and employee;
- iv. any person directly or indirectly owns, controls or holds twenty-five per cent or more of the outstanding voting stock or shares of both of them;
- v. one of them directly or indirectly controls the other;
- vi. both of them are directly or indirectly controlled by a third person ;
- vii. together they directly or indirectly control a third *persons*; or
- viii. *they are members of the same family*;

[S.25(4):-A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.

S.25(5):-Where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment, has an establishment in another State or Union territory, then such establishments shall be treated as establishments of distinct persons for the purposes of this Act.]

- Cir 92/19 dt 7.3.19:-[Free sample is not supply; and free supply is not free.]
- As per Rule 32(7), VOS for notified suppliers can be Nil.

PROVIDED that gifts not exceeding fifty thousand rupees in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.

### 3. Supply of goods—

- a) by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or [Consignment agent, C&F agent. ]
- b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.

Cir 57/31/2018-GST dt 4.9.18 clarified the scope of Principal- agent relationship in the context of Sch I

- Only if the DCA issues invoice in his own name (not in Principal's name) for further supply on behalf of the principal.
- Art work to gallery is not a supply (cir 22/17 dt 21.12.17)
- Cir 73/47/18 dt 5.11.18- Unlike other agents, DCA guarantees the payment.
- C&F agent (and not the Commission agent) is compulsory registrant.

### 4. Import of services by a ~~taxable~~ person from a related person or from any of his other establishments outside India, in the course or furtherance of business.

- Note- now the word 'person' will cover even those making only exempt supplies who are otherwise engaged in the business activities.
- Thus, service import from overseas branch/HO will attract GST even if no payment was made for it.
- However, Services received in India from foreign liaison office is not import of service and no GST payable under RCM. This is because, when the foreign branch of Indian parent company is its liaison office the expenses of which is remitted by the Indian parent company, then that foreign branch will be 'intermediary' having localized POS outside India, and then it will not be service import as per definition of 'import of service' which requires POS to be in India]
- Service import by UN or specified international organizations, or by diplomatic missions or consulars is exempt vide n/n 9/17 ITR dt 28.6.17.
- IGST not payable on import of service under RCM if value of royalty and license fee was included in customs value of goods imported. N/n 6/18 ITR dt 25.1.18.
- IGST payable on freight under CIF import of goods.



## **GST to be levied on activities done by employees of corporate office for its units located in other states**

*[Columbia Asia Hospitals (P.) Ltd., In re- [2018] 96 taxmann.com 245 (AAR-Karnataka)]*

- The employees of corporate office performed the activities in the course of or in relation to employment. The same activities are also performed for the units located in the other States. The assessee filed an application for Advance Ruling whether GST would be applicable on supplies made to other units located in other States by employees of corporate office?
- The Authority for Advance Ruling held that the services provided by the employees to the employer, the corporate office, have the nature of the employee and employer relationship. The corporate office and the units are distinct persons. Therefore, activities performed by employees of corporate office for other units of company shall be treated as supplies as per Entry 2 of Schedule I of the CGST Act. Hence, GST would be applicable even if made without consideration.

# Analysis of Free Supplies & Schedule I

Sch I	ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION	
1	<p><u>Permanent</u> transfer or disposal of <u>business assets</u> where input tax <u>credit has been availed</u> on such assets.</p> <p>[read it with 4a of Sch II which says that if goods forming part of business assets are transferred / disposed off, <del>with or without consideration</del>, such transfer will be supply of goods]</p> <p>Impact of S.7(1A) w.r.e.f. 1.7.17 ?</p> <p>Note:- combined reading of para-1/Sch-I &amp; para 4(a)/Sch-II gives to understanding that transfer of business assets without consideration will attract GST only in respect of those goods where ITC has been availed.</p>	<ul style="list-style-type: none"> <li>•Coaching institute donates computers to slum boys – <b>supply</b></li> <li>•Gives to be used for exam period- <b>no supply</b> (a temporary transfer)</li> <li>[will it then be covered under 4b of sch II i.e. paid/unpaid non-business use of business goods?]</li> <li>•It also gives free coaching to them- <b>no supply</b> (service not covered)</li> <li>•It donates its motor car – <b>no supply</b> (as ITC was not availed) [will it then be covered under 4b of sch II i.e. paid/unpaid non-business use of business goods?]</li> <li>•<b>Issue</b>:- ‘business asset’ is not defined. CSR expenses, brochures/pamphlets (mere means of business?), trading stock, premises</li> </ul>

## ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION

<p>2 Supply of goods or services or both <u>between related persons or between distinct persons</u> as specified in section 25, when made in the course or furtherance of <u>business</u>:</p> <p>PROVIDED that <u>gifts not exceeding fifty thousand rupees in value in a financial year by an employer to an employee</u> shall not be treated as supply of goods or services or both.</p>	<ul style="list-style-type: none"><li>•Supply between two different GSTINs located in one or more States/Uts</li><li>•Supply between establishments of one person located in two or more States. i.e. different TINs of the same entity.</li><li>•Free Service supplied to out-India own establishment is exempt, if POS is out of India- Sr. 10E of n/n 9/17 ITR 28.6.17 wef 27.7.18.</li><li>•Indian liason office of foreign HO need not register or pay GST, as they are only communication channel and does not provide any service to HO. What they get from HO is reimbursement and not consideration.</li><li>•Fringe benefits to employees:- GST payable even if no recovery is made.</li><li>•Factory canteen services:- 5% GST on employee's share (or OMV?); since mandatory, ITC available under proviso to S.17(5)(b) wef 1.2.19.</li><li>•Free/subsidized transport:- if supplied as perquisites, GST payable on OMV.</li><li>•Employee's insurance:-</li><li>•Cranes, Forklifts?</li><li>•Support Services? Cross-charge.</li><li>•Office equipments centrally procured by HO and distributed to branches?</li></ul> <p>•Such gifts are not exempt supply. Instead, they are not a supply at all. What if gift is Rs 50,001?-full value taxable.</p> <p>•Perquisites:- Press Release dt 10.7.17:- free facilities to employees in the course of his employment is outside GST, if GST was paid on procurement, and provided to all. Same applies on free housing if it is part of C2C.</p> <p>•Does not cover perquisites, which are part of employment contract.</p> <p>•Fringe benefits taxable, as per FAQ in Sept 17. (debatable)</p> <p>•Cir 92/19 dt 7.3.19:-[Free samples to unrelated person is not subject to GST but ITC reversible. Free sample is not supply; and free supply is not free]</p>
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Sch I		
3	<p>Supply of goods—</p> <p>a) by a <u>principal to his agent</u> where the agent undertakes to supply such goods on behalf of the principal; or  [Consignment agent, C&amp;F agent]</p> <p>b) by an <u>agent to his principal</u> where the agent undertakes to receive such goods on behalf of the principal.</p>	<ul style="list-style-type: none"> <li>• Thus, supply of service from P to A will require consideration to become supply.</li> <li>• Also refer S.182 of Indian Contract Act, 1872</li> <li>• Note- Cir 57/31/2018-GST dt 4.9.18 has clarified the scope of Principal- agent relationship in the context of Sch I</li> <li>• Only if the DCA issues invoice in his own name (not in Principal's name) for further supply on behalf of the principal.</li> <li>• Cir 73/47/18 dt 5.11.18- Unlike other agents, DCA guarantees the payment.</li> <li>• only C&amp;F agent who stocks and sells goods on behalf of principal (and not the Commission agent) is compulsory registrant and liable to pay GST on value of goods.</li> </ul>
4	<p><u>Import of services</u> by a <del>taxable</del> person <u>from a related person or from any of his other establishments outside India</u>, in the course or furtherance of <u>business</u>.  [i.e.Service Import – free, but from related and for business]</p>	<p>Note- W.e.f. 1.2.19 the word 'person' will cover even those making only exempt supplies who are otherwise engaged in the business activities.</p>

# Deemed Classification as Supply of Goods or Services: Sch II

## SCHEDULE II

### ACTIVITIES OR TRANSACTIONS TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES

#### 1. Transfer

- a) any transfer of the **title** in goods is a supply of goods; [covers sale, barter, exchange, gift]
- b) any transfer of **right in goods or of undivided share** in goods without the transfer of title thereof, is a supply of services; [covers renting or operating lease of goods. ]

- Undivided share in goods:- Exclusive possession not required to be transferred. Eg. A agrees to share use of his xerox machine for consideration, renting of one locker by bank, share taxi purchase.
- In pre-GST, If goods leased with effective control and possession then it was deemed sale u/Art 366(29A); and if leased without effective control and possession, then it was declared service u/s 66E(f)

- c) any transfer of title in goods under an agreement which stipulates that **property in goods shall pass at a future date** upon payment of full consideration as agreed, is a supply of goods. [covers financial lease, hire-purchase]

- The financial lease or hire purchase of goods should get covered under 'supply of goods', in view of this specific provision.
- Lease is considered 'off balance sheet' but not 'off P&L' transaction, as it is not booked as asset but lease rental is booked as expenditure in the books of lessee.
- Financial lease is long term agreement covering entire economic life of asset. It is non cancellable contract. Asset is usually maintained by lessee. Practically lessee becomes owner, though not legally. All risks and rewards incidental to ownership are transferred to lessee. It is a disguised way of purchasing the asset with the help of a loan.
- In hire-purchase or financial leasing, there are two different and distinct transactions, viz. the financial transaction and the equipment leasing / hire purchase transaction. In pre-GST, the former was subject to service tax and the latter to VAT.

## 2. Land and Building

a. any lease, tenancy, easement, license to occupy land is a supply of services;

- The lease or tenancy can be of any period, even for 999 years.

b. any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of services.

- Covers renting / leasing of building. Even renting of part of residential complex for business / commerce will attract GST. If residential flat is rented to company as residence of their employee, GST is leviable ?.

## 2. Treatment or process

Any treatment or process which is applied to another person's goods is a supply of services. [covers job work]

## 4. Transfer of business assets

- a. where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, ~~whether or not for a consideration~~, such transfer or disposal is a supply of goods by the person; [read it with clause 1 of Sch I]
- b. where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, ~~whether or not for a consideration~~, the usage or making available of such goods is a supply of services;

[Covers use of property of taxable person like GST payable if partner/director/executive/employee uses company's car, guest house, telephone etc for private use]



- c. where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless—
- i. the business is transferred as a going concern to another person; or
  - ii. The business is carried on by a personal representative who is deemed to be a taxable person.

- Transfer of entire business is not subject to GST. Only goods transferred are subject to tax
- TOGC is nil rated service as per notification 12/17 CTR; 9/17 ITR. (whether whole business or an independent part thereof.)
- Issue is whether running business could be TOGC, or even the closed one..

## 5. Supply of services

The following shall be **treated as** supply of services, namely:—

- a) **renting** of immovable property; [this may cover plant & machinery]
- b) **construction** of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.

- Builder sells flat to Mr A. CC is dated 11.3.19. If part consideration is received on 10.3.19, then it is supply. But if entire consideration is received after 11.3.19 then it is not a supply (instead, is a sale of immovable property)
- Covers sale of residential flat before it is occupied. Once occupied, any sale by the buyer after that will not attract GST, even if completion certificate is not obtained. However, if builder himself is selling, he will be exempt from GST only if he sales after completion certificate is obtained.

*Explanation.*—For the purposes of this clause—

1. the expression "competent authority" means the Government or any authority authorized to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely:—
  - i. an architect registered with the Council of Architecture constituted under the Architects Act, 1972; or
  - ii. a chartered engineer registered with the Institution of Engineers (India); or
  - iii. a licensed surveyor of the respective local body of the city or town or village or development or planning authority;
2. the expression "construction" includes additions, alterations, replacements or remodeling of any existing civil structure;

c) temporary transfer or **permitting the use** or enjoyment of any intellectual property right;

- Covers allowing use of trade mark, copyright, design, patents.
- As regards Permanent transfer of IPR, GST law classifies it as both supply of goods (entry 243 of n/n 1/17, HSN- any chapter, Rate -6% CGST) and supply of service (SAC 9973 at 6% CGST, entry-17 of n/n 11/17 CTR)
- BSNL Vs UOI (2006):- copy right is goods.
- CIT Vs Sun TV (2007):- Right to telecast TV program in foreign country is sale of goods.
- As per n/n 13/17 CTR:- RCM is only on those IPR works which are covered u/Section 13(1)(a) of the Copyright Act, 1957 i.e. (a) original literary, dramatic, musical and artistic works. Thus, there will be FCM on (i) cinematographic films (ii) Sound recording

d) development, design, programming, customization, adaptation, upgradation, enhancement, implementation of information technology **software**;

- Covers development of software, but not software itself in physical form.

e) agreeing to the obligation to **refrain from an act**, or to tolerate an act or a situation, or to do an act; and

- Demurrage charges for not clearing goods within prescribed period
- Cancellation charges charged by hotels, airlines, builders, contractors etc
- Liquidated Damages or Late Delivery charges (L D Charges)
- Non-compete fees payable for agreeing not to compete for particular period. [it is business income under IT law]
- Forfeiture of deposit or advance as penalty (like quality, late delivery, violation of any terms of contract etc.
- Agreeing not to appear for opposite party in Court.
- Penalty for Breach of contract.
- No GST on fines and penalties for violation of law.
- Penal interest for late payment of installment is not 'tolerating an act or situation' [circular 102/21/2019-GST dt 28.6.2019. It is exempt if charged by finance company (as interest) and taxable as part of value of goods (if charged by the seller himself).
- Notice pay recovered from employee:- Employer will pay GST. It is not under RCM.
- Services by Govt of tolerating an act / situation is exempted. Thus, the recipient (contractor) is not liable to pay GST under RCM if Government levies LD charges or penalties for non-fulfilment of contract etc.
- Tenant getting rent for alternate accommodation for vacating flat for redevelopment or getting compensation for late completion for redevelopment:- GST leviable on such amount. **[AAR Mah in Zaver Shankarlal Bhanushali (2018)]**
- Cheque bouncing charges:- GST payable. **[AAR Mah in Bajaj Finance Ltd (2019)]**
- Surrender of tenancy rights:- GST payable. However, surrender of tenancy rights of residential property is not subject to tax [cir 44/18/2018-CGST dt 2.5.18 (This issue arises in States in States where statutory protection is available to tenants).

f) transfer of the **right to use any goods** for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.

- This is renting, where possession and control of goods is transferred to recipient.

## 6. Composite supply

The following composite supplies shall be treated as a supply of services, namely:—

a) **works contract** as defined in clause (119) of section 2; and

As per **Section 2(119)** of the Central Goods and Services Tax (CGST) Act, 2017, unless the context otherwise requires, the term “works contract” means a contract for

1. building,
2. construction,
3. fabrication,
4. completion,
5. erection,
6. installation,
7. fitting out,
8. improvement,
9. modification,
10. repair,
11. maintenance,
12. renovation,
13. alteration or
14. commissioning

of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.

b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being **food or any other article** for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

- It does not say 'in restaurant. Thus, even home delivery of cooked food will be covered, as it includes service.
- However, sale of tinned food items is sale of goods as no service element is involved.

## 7. Supply of Goods

The following shall be treated as supply of goods, namely:—

Supply of goods by any **unincorporated association** or body of persons to a member thereof for cash, deferred payment or other valuable consideration.

Analogous to Deemed Sale under Article 366(29A)(e). But as regards services they will be hit by Mutuality Principle until similar arrangement is done in constitution or Act to treat AOP and member as distinct person.

## What is Works Contract in GST ?

As per **Section 2(119)** of the Central Goods and Services Tax (CGST) Act, 2017, unless the context otherwise requires, the term “works contract” means a contract for

1. building,
2. construction,
3. fabrication,
4. completion,
5. erection,
6. installation,
7. fitting out,
8. improvement,
9. modification,
10. repair,
11. maintenance,
12. renovation,
13. alteration or
14. commissioning

of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.



Non-supplies: Sch III

## SCHEDULE III

### ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED **NEITHER** AS A SUPPLY OF GOODS NOR A SUPPLY OF SERVICES

1. Services by an **employee to the employer** in the course of or in relation to his employment.
2. Services by any **court** or Tribunal established under any law for the time being in force.
3. (a) the functions performed by the **Members of Parliament**, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;  
(b) the duties performed by any person who holds any post in pursuance of the provisions of the **Constitution** in that capacity; or  
(c) the duties performed by any person as a **Chairperson** or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
4. Services of **funeral**, burial, crematorium or mortuary including transportation of the deceased.
5. **Sale of land** and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
6. **Actionable claims**, other than lottery, betting and gambling.

[later added entries wef 1.2.19:- Merchant trading, In-bond sale, & High Sea sale]

7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.
8. (a) Supply of warehoused goods to any person before clearance for home consumption;  
  
(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.

*Explanation 1*—For the purposes of paragraph 2, the term "court" includes District Court, High Court and Supreme Court.

*Explanation 2*— For the purpose of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962.

[**Note**:- Sch III transactions will be excluded from the treatment of S.9 & 17 i.e. levy and proportionate reversal of ITC. But required to be declared in GSTR-9/table-5 as ‘no supply’]

**Recently**:- Grant of liquor license by Government is neither supply of goods nor of services [N/N 25/2019 CTR dt 30.09.2019][Circular No. 121/40/2019-GST, dated 11-10-2019]

## Other non-supplies

	Gift up to 50,000 ?	
	Activities or transactions undertaken by CG/SG/LA in which they are engaged as public authority. i.e. Art 243 G of 243W functions.	N/N 14/2017-CTR dt 28.6.17 •All activities by Govt as public authority (i.e. sovereign functions) are excluded from the term 'Business' u/s2(17)(i). However said notification specifically excludes some of these activities from the scope of GST.
	Inter-state movement of modes of conveyance (train, buses, trucks, tankers, trailers, vessels, containers and aircrafts) carrying goods or passengers or for repairs and maintenance is neither supply of goods nor supply of services.	As per Cir 1/1/2017-IGST dt 7.7.17. •However GST will apply if vehicle itself if driven to other state for further sale in that State. Also Eway bill will be required.
	Inter-state movement of rigs, tools and spares and all goods on wheels (like cranes) shall be treated as neither 'supply of goods' nor 'supply of services'	As per Cir 21/21/2017 dt 22.11.17 •However if these are repaired, GST will apply on such repair or maintenance charges. •E-way bill will be required.
	Services by way Grant of Alcoholic liquor licence against licence fee or application fee	New N/N 25/2019 CTR dt 30.9.19 [Circular No. 121/40/2019-GST, dated 11-10-2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 14/2017-Central Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R (E).- **In exercise of the powers conferred by sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government**, on the recommendations of the Council **hereby notifies that** the following activities or transactions undertaken by the Central Government or State Government or any local authority **in which they are engaged as public authority**, shall be treated neither as a supply of goods nor a supply of service, namely:-

**“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”**

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

The functions entrusted to a Panchayat under the Eleventh Schedule to Article 243G of the Constitution are as under:

- (i) Agriculture, including agricultural extension.
- (ii) Land improvement, implementation of land reforms, land consolidation and soil conservation.
- (iii) Minor irrigation, water management and watershed development.
- (iv) Animal husbandry, dairying and poultry.
- (v) Fisheries.
- (vi) Social forestry and farm forestry.
- (vii) Minor forest produce.
- (viii) Small scale industries, including food processing industries.
- (ix) Khadi, village and cottage industries.
- (x) Rural housing.
- (xi) Drinking water.
- (xii) Fuel and fodder.
- (xiii) Roads, culverts, bridges, ferries, waterways and other means of communication.
- (xiv) Rural electrification, including distribution of electricity.
- (xv) Non-conventional energy sources.
- (xvi) Poverty alleviation programme.
- (xvii) Education, including primary and secondary schools.
- (xviii) Technical training and vocational education.
- (xix) Adult and non-formal education.
- (xx) Libraries.
- (xxi) Cultural activities.
- (xxii) Markets and fairs.
- (xxiii) Health and sanitation, including hospitals, primary health centres and dispensaries.
- (xxiv) Family welfare.
- (xxv) Women and child development.
- (xxvi) Social welfare, including welfare of the handicapped and mentally retarded.
- (xxvii) Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
- (xxviii) Public distribution system.
- (xxix) Maintenance of community assets.

# Judicial and legislative Response

## Amounting to supply

- Service supplied by establishment of person in India to own establishment out of India. [however, it is exempt, if POS is outside India. n/n 9/17 IT 28.6.17]
- Issuing Complimentary free tickets for IPL cricket matches is taxable supply (AAR-Panjab). [seems debatable since it is free-supply to non-related person. Proper stand should be:- No GST, but ITC on common inputs reversible on proportionate basis].
- Slump sale (TOGC) is exempt supply of service. [AAR-Mah in Merck Life Science case ruled that TOGC to related party is taxable supply. Seems debatable]
- Supply to won branch with distinct GSTIN, even if no consideration [whether in the same state or another]
- Supply of service by HO or one branch to another, even if no consideration [value will be as per Rule 30 i.e. 110% of COP, or Rule 31?]
- Services performed by employees at corporate office (eg accounting, administrative, IT system maintenance) for units / branches in other states. [Trade feels it should hold good for common input services, but excluding services by employees]



# Amounting to supply

- IGST payable on Inter-state supply of aircraft engines, parts and accessories by airlines to own branch. [ITC can be utilised for paying such IGST even if airlines are not allowed to taken ITC for supply of passenger transport service in economy class.]
- Free sample to related person is taxable. [but on free sample to unrelated person:- no GST, but ITC reversible.]
- Fringe benefits to employees should be taxable (FOC to related person) even if recovery is not made.
- Meals supplied in canteen should attract GST @ 5% IGST or C+S. (VOS?- open market value or amt recovered from employees?). [in view of s.17(5)(b) wef 1.2.19 ITC of canteen services provided to employees should be available, as to run canteen is statutory requirement u/s 46 of Factories Act, for factories with above 250 workmen]
- Free transport, free car, free telephone (for personal use) supplied as perquisite:- GST should be payable on OMV. [its ITC not available]

## Amounting to supply

- Sale of used car, scrap, old machinery, old furniture etc is subject to GST, though the person may not be in the business of selling these.
- State transport undertaking will pay GST on sale of its un-serviceable, old and obsolete parts.
- Sale effected in stores maintained by company as a welfare measure for employees is incidental to main business and is taxable.
- Sale of pledged goods by Bank is in the course of banking business, and is taxable.
- Sale of old newspaper and waste paper by the news paper company is taxable.
- Sale of spiritual goods, providing accommodation and food by charitable organization is 'business' and hence taxable.

## Amounting to supply

- If a **residential flat is given to company** as residence of their employees is taxable. [Debatable]
- **Use of property of taxable person** like motor vehicles, residential premises, guest house, telephone, laptop etc for private use of partner, director, executive, employee.
- **Sale of flat** in residential complex before it is occupied. [resale of that flat thereafter will not be taxable. For builder, the sale of flats will be exempted only when he sales after completion certificate.]
- **Home delivery** of cooked food is taxable supply of service.[supply of food by way of service or part of service is supply of service. However, supply of tinned food is supply of goods as no 'service' element is involved].
- However supply of food by club or other unincorporated association or body of persons is supply of goods.
- **Plot development charges** charged separately.

# Amounting to supply

- **Non-business use** of business goods [4b/sch II]
- GST payable on **cheque bouncing charge**. It is supply under entry 5(e) of Sch II [AAAR Maharashtra in the case of Bajaj Finance Ltd in Aug19]
- Under a **JDA**, construction of building by developer for the land owner in exchange of undivided interest in land falls within definition of supply, as S.7 covers barter also if it is in the course of business.
- Subscription / **contribution by RBI and public sector banks to NIBM** (National Institute of Bank Management, a regd society) for its recurring and non-recurring expenses is a 'consideration' and exigible to GST, as the members derive benefits mentioned in the MOA from the contributions so paid. [AAR-Mah]
- **Associations** providing facility / benefit to its members in return for subscription or any other consideration is supply.

## Amounting to supply

- **Liquidated damages** are the consideration for tolerating the non-performance of contract, and is taxable in GST.
- The act of **vacating rented premises for redevelopment** as per the redevelopment agreement is agreeing to the obligation to refrain from an act or tolerating an act or situation of redevelopment in place of old premises and of not causing hindrance or creating obstacles in the same. [AAR-Mah]
- **Reimbursements**:- The rule which stated that Service Tax shall be charged on reimbursement has been discarded by the Hon'ble Supreme Court under Service tax law only in the case of *Intercontinental Consultants and Technocrats Pvt. Ltd.*. However, the valuation provisions (Section 15 and rules made thereunder) still provide that 'incidental reimbursable expenses' are to be considered for charging GST. Accordingly, **reimbursement of electricity charges along with Rental/Maintenance services can be said to be chargeable to GST** on the basis of concept of Composite Supply until and unless the very chargeability as provided in section 9 of the GST Act is discarded by Courts.

## Amounting to supply

- GST on TDR applies **even if land owner is individual and not in business of land** relating to activities.[FAQ (Part I) No. 39 issued vide CBIC circular F.No. 354/32/2019-TRU dt 7.5.19]
- GST payable in respect of **free apartments given to land owner**. [also refers CBIC circular dt 10.2.12 and para 6.2.1 of Education Guide]
- GST payable on **free flats in re-development** of old buildings or societies given in return for TDR by the society.
- GST payable on **free flats given to slum dwellers** in return for TDR/FSI given by government.
- Supply of TDR (**transferable development right** – a certificate given by local authority) is subject to GST. It is not sale of land. It is also not actionable claim. **[Debatable]**
- GST payable on upfront amount (premium, salami, cost, price, development charges) payable for long term lease of land.

## Amounting to supply

- Upfront amount for long term **lease of industrial plots** is also a supply but exempted (if Govt has 50% or more ownership in the entity). The upfront amt may be paid in instalment also [CBIC Circular 101/20/19-GST dt 30.4.19].
- Upfront amount for **long term lease** paid after 1.4.19 for construction of residential apartments is exempt, if apartment sold before completion.
- Transfer of **tenancy rights** to a new tenant against consideration in the form of tenancy premium is taxable. However, renting of residential dwelling for use as a residence is exempt [Sl. No. 12 of notification No. 12/2017-Central Tax (Rate)]. Hence, grant of tenancy rights in a residential dwelling for use as residence dwelling against tenancy premium or periodic rent or both is exempt. As regards services provided by outgoing tenant by way of surrendering the tenancy rights against consideration in the form of a portion of tenancy premium is liable to GST. [Circular No. 44/18/2018-CGST, dated 2-5-2018]

## Amounting to supply

- Money transfer service provided to foreign entity by Indian supplier of service is intermediary service and subject to Service Tax. [Circular No. 180/2018-ST, dated 14.10.2004 ?]
- Services to foreign university for recruiting students in not export of service. It is intermediary service.



# Not amounting to supply

- **Maintaining liaison office** / branch office in India [reimbursement of expenses and salary by foreign HO to Indian liaison office is not liable to GST if liaison office does not render any consultancy or other services directly / indirectly]
- **Agriculturist and commission agent of agricultural produce** are not a taxable person and do not require registration. However, if they receive RCM supply, they will have to register and pay- Cir 57/18 dt 4.9.18]
- No GST on free food supplied in religious institutions. [**Prasadam** is nil rated. ITC is not available.]. **Check with Seva Bhoj Yojna** where GST paid on inputs is reimbursed by Ministry of Culture.
- **Donations and grants** received without any condition are not exigible to GST.
- If main activity is not 'business', the sales made in connection with or incidental or ancillary to the main activity would not be business.

## Not amounting to supply

- **Salary to partners** not subject to GST. It is share of profit in Income Tax. [even if legally partner is not the employee of the firm, he is employee because of deeming fiction in GST that both 'individual' and 'firm' are persons.]
- **Inter-state movement of modes of conveyance**, carrying goods or passengers or for repairs and maintenance is neither supply of goods nor services.
- Inter-state movement of rigs, tools and spares, and all **goods on wheel like cranes** is treated as neither supply of goods nor services. [eg tower cranes, rigs, concrete pumps and mixers which are not mounted]

# Consequences of Wrong Classification of Type of tax & Remedy

## ▪ **Section 77 of CGST Act:-**

**SECTION 77. Tax wrongfully collected and paid to Central Government or State Government.** — (1) A registered person who has **paid the Central tax and State tax** or, as the case may be, the central tax and the Union territory tax on a transaction considered by him to be an intra-State supply, but which is **subsequently held to be an inter-State supply**, shall **be refunded** the amount of taxes so paid **in such manner** and subject to such conditions as may be prescribed.

(2) A registered person who has paid integrated tax on a transaction considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, **shall not be required to pay any interest** on the amount of central tax and State tax or, as the case may be, the central tax and the Union territory tax payable.

**Note:-** 45<sup>th</sup> GSTC meet on 17.9.21 recommended to incorporate provisions in the rules for removing ambiguity regarding procedure and time limit for filing refund of tax wrongfully paid.

## ▪ **Section 19 of IGST Act:-**

**SECTION 19. Tax wrongfully collected and paid to Central Government or State Government.** — (1) A registered person who has **paid integrated tax** on a supply considered by him to be an inter-State supply, but which is **subsequently held to be an intra-State supply**, shall **be granted refund** of the amount of integrated tax so paid in such manner and subject to such conditions as may be prescribed.

(2) A registered person who has paid central tax and State tax or Union territory tax, as the case may be, on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, **shall not be required to pay any interest** on the amount of integrated tax payable

**In Circular No.26/26/2017-GST DT.29.12.2017**

**CASE-3**

**Liability was wrongly reported**



*Company C is registered in the State of Haryana. While entering their outward supplies in **FORM GSTR- 3B**, the company realized that they had inadvertently, shown inter-State supply as intra-State supply and submitted the return. What can they do?*

## **Changes can be made in GSTR-3B**



Since, the return has already been filed, then the company will have to report the inter-State supply in their next month's liability and adjust their wrongly paid intra-State liability in the subsequent months returns or claim refund of the same.

## **Changes can be made in GSTR-1**



Such taxpayers will have to file for amendments by filling Table 9 of the subsequent month's / quarter's FORM GSTR-1.

## **GST paid under wrong head by mistake can be adjusted under another head: HC**

*[Saji S. v. Commission, State GST Department Tax Tower, Thiruvananthapuram - [2018] 99 taxmann.com 218 (Kerala)]*

- The assessee, a registered dealer, purchased goods from consignor in Chennai. While those goods were in transit, goods were detained and consignor paid the tax and penalty and it remitted the amount under the head 'SGST' instead of 'IGST'. The authorities refused to release the goods on the ground that the remittance had to be paid under the head 'IGST'. The assessee filed writ petition.
- The assessee submitted that if the remittance was treated as a mistake on the consignor's part, the statute had empowered the authorities to transfer the deposit from one head to another, *i.e.*, from SGST to IGST. **However, the authorities submitted that the petitioner had to pay the amount under 'IGST' and then claim a refund from the head 'SGST'.**
- The High Court observed that the GST Act provides for the refund of the tax paid mistakenly under one head instead of another head. But Rule 4 of the GST Refund Rules speaks of adjustment. It was further observed that if the amount of refund would be completely adjusted against any outstanding demand under the Act, an order giving details of the adjustment to be made in Part A of Form GST RFD-07. Thus, in the case of assessee, GST paid under wrong head by mistake could be adjusted under another head. Therefore, **High Court directed that the concerned officials must allow the adjustment and get amount transferred from the head 'SGST' to 'IGST'.**

### 3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Help ?

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(b) Outward taxable supplies (zero rated )	₹0.00	₹0.00			₹0.00
(c) Other outward supplies (Nil rated, exempted)	₹0.00				
(d) Inward supplies (liable to reverse charge)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(e) Non-GST outward supplies	₹0.00				

CANCEL

CONFIRM



# Classification, HSN, SAC (in nutshell)

## Features of GST Tariff

## Features of GST Tariff

- There is **no separate tariff schedule enacted**.
- Maximum rate of tax has been prescribed in the Act itself (in the charging Section of the governing Acts).
- The task of fixing the rates below maximum rate has been left to the Government on recommendation of the GST Council.
- As such, the GST's tariff i.e. rates fixed for different goods or services cannot be called primary legislation as the same has not been passed by the Parliament / State legislature, but it is a **delegated legislation**.
- Further, the government cannot fix the GST rates or grant exemption without it being recommended by the GST Council.
- **Customs Tariff has been adopted for descriptive classification of goods under GST**. This is also because, the IGST is also levied on imported goods. The Adoption is also **because, the Customs Tariff is based on HSN**.
- GST invoice, Returns etc do require mention of HSN / SAC.

- Tax payers with turnover between 1.5 cr and 5 cr are required to mention 2-digit code and those with turnover above 5 cr are required to mention 4 digit code.
- For **services**, the list / annexure / Schedule contains the list of services leviable to GST at various rates ranging from NIL, 5%, 12%, 18% and 28%.
- All other taxable services are leviable to 18% GST under **residuary heading**.
- In r/o **goods**, broadly all goods have been covered under the above said five rates, except the goods of Ch 71 where GST rate of 3% for most of the items and 0.25% for rough diamond is prescribed.
- A **cess** at various rates ranging from 12% to 290% (specific rate in certain cases) has been imposed on specified luxury and demerit goods **to compensate States** for any revenue loss on account of implementation of GST.

## Classification of Goods

[HSN: language of international trade]

- Based on **HSN** [Harmonized System of Nomenclature] developed and maintained by **WCO** [World Customs Organization]
- Over **190 countries** use it. Over **98% merchandise** in international trade is classified in terms of HS.
- HSN's **correct name** is Harmonized Commodity Description and Coding System. **[H-CDCS]**
- HSN **standardizes the classification** of merchandise **under sections, chapters, headings, and subheadings**. This results in a six-digit code for a commodity (two digits each representing the chapter, heading, and subheading).
- Member countries are at **liberty to add next two digits** for further specific classification.
- India has added such two further digits and is following **8 digit classification** in its Customs Tariff Act.
- **Customs Tariff has 1 to 98 Chapters** which are grouped into **twenty one Sections** (I to XXI).
- **GST has taken** goods classification from Customs Tariff.

## Arrangement in Customs Tariff for classification of goods:

- 21 Sections (I to XXI). Eg **Section I** – Animal products, VII- Plastic products, XI-Textile, XVII- Vehicles etc.
- first two digits - **chapter** (= class of goods). Eg Ch 50-silk, 51-wool, 52-cotton, 53- other vegetable textile fabric, 61- Apparel
- Third & forth digit - **heading** (= type of goods). Eg 5001-silk worm cocoons, 5002-Raw Silk, 5003-Silk Waste
- Fifth & sixth digit- **sub heading** (=group of items). Eg 500310-silk waste not concorded or combed, 500390-other silk waste.
- Seventh & eighth- **sub-sub heading** (= particular item) ie particular tariff item.

# Single chapter head 9801 for Project Import

- Concept introduced to facilitate import of machinery etc for initial set up of specified projects and substantial expansion of existing projects.
- The goods are classified under heading 9801, the machinery and its parts may actually fall under different tariff headings.
- Classifying each machinery and parts in different heads and valuing them would have been cumbersome and would have delayed clearances, which would cause demurrages.

Note- similar treatment is given to 'lab chemicals'; postal import; and baggage.

- Section I (Chapters 1 to 5) covers live animals and animal products
- Section II (Chapters 6 to 14) covers vegetable products
- Section III (Chapter 15) covers animal or vegetable fats and oils
- Section IV (Chapters 16 to 24) covers beverages, spirits, vinegar, and tobacco
- Section V (Chapters 25 to 27) covers mineral products
- Section VI (Chapters 28 to 38) covers chemical and para-chemical products
- Section VII (Chapters 39 to 40) covers plastics and rubber, and articles thereof
- Section VIII (Chapters 41 to 43) covers certain animal hides and skins
- Section IX (Chapters 44 to 46) covers wood, cork, manufactures of straw, and articles thereof
- Section X (Chapters 47 to 49) covers pulp of wood, paper, paperboard, and printed products
- Section XI (Chapters 50 to 63) covers textiles and textile articles
- Section XII (Chapters 64 to 67) covers footwear, headgear, umbrellas, walking sticks, prepared feathers, artificial flowers, and articles of human hair
- Section XIII (Chapters 68 to 70) covers articles made of minerals, stone, plaster, cement, etc., and ceramic and glass products



- Section XIV (Chapter 71) covers precious metals and stones
- Section XV (Chapters 72 to 83) covers base metals and articles thereof (**Note**: Chapter 77 is reserve for future use)
- Section XVI (Chapters 84 to 85) covers machinery and mechanical appliances, electrical equipment, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
- **Section XVII (Chapters 86 to 89) covers vehicles, aircraft, vessels, and associated transport equipment**
- Section XVIII (Chapters 90 to 92) covers optical, photographic, cinematographic, and musical apparatus and equipment; measuring, medical, surgical, and other instruments; and clocks and watches
- Section XIX (Chapter 93) covers arms and ammunitions
- Section XX (Chapters 94 to 96) covers miscellaneous manufactured articles
- Section XXI (Chapters 97 to 99) covers arts, collector's pieces, and antiques (**Note**: Chapter 99 is reserved for national use). **Now Services have ch 99.**

## Classification of Services

- The Scheme of Classification of Services adopted for the purposes of GST is a modified version of the United Nations Central Product Classification (UNCPC)
- There are explanatory notes to the said scheme, which indicates the scope and coverage of the headings, groups and service codes. They are based on the explanatory notes to the UNCPC.
- Scheme of Classification of Services has been notified as **Annexure to Notification No. 11/2017-CT** (Rate) dt. 28.6.17 [>>>](#)
- Since Customs Tariff has 1 to 98 Chapters for goods, **chapter 99 has been given for services**. [6 digit code starting with 99] **[CSHGI]** eg **996322**
  - first two digits are ‘**Chapter**’,
  - third is ‘**section**’,
  - forth is **heading**,
  - fifth is **group** &
  - sixth digit is tariff **item**.
- Sometimes, **overlapping** is there. Same activity may seem to fall in more than one tariff items. The most specific description shall be preferred over a more general description.

# From Explanatory Notes to the classification Scheme of Services

**Heading- 9954- Construction Services** [Chapter 99, Section 5, Heading 4, Grp 1 to 7 below, Item ...]

1. General Construction of Building
2. General construction of civil Engg work
3. Site preparation
4. Assembly and erection of pre-fabricated construction
5. Special trade construction
6. Installation services
7. Building completion and finishing

## **9954-1- General Construction of Building**

1. Single / multi dwelling, multi storey residential building
2. Other residential building
3. Industrial building
4. Commercial / administrative building
5. Other non-residential building
6. Other non-residential building not elsewhere classified.
9. Repair, renovation, alteration of above

## **9954-2- General construction of civil Engg work**

1. Highway, railway, runway, bridge, tunnel
2. Harbour, waterways, dam.....
3. Long distance pipeline, cables, submarine pipeline, electric power line, pumping station.
5. Local pipeline, electric cable
6. Mines, industrial plants (but not industrial buildings)
7. Power plants
8. Outdoor sports and recreational facilities (eg public park, golf course)
9. N.e.c. (eg bunkers, satellite launching sites....)

## **9954-3- Site preparation**

1. Demolition
2. Site formation and clearance
3. Excavation and earthmoving
4. Water well drilling & septic system
5. Other n.e.c.
9. Repair, renovation, alteration .....

## **9954-4- Assembly and erection of pre-fabricated construction**

1. Pre-fabricated building
2. Other pre-fabricated structures
3. Street furniture (bus stop, phone booth ...)
9. Repair, renovation, alteration....

## **9954-5- Special trade construction**

1. Pile driving and foundation
2. Building framing and roof framing
3. Roofing and water proofing
4. Concrete services
5. Structural steel erection
6. Masonry services
7. Scaffolding
8. Other
9. Repair, renovation, alteration ...

## **9954-6- Installation services**

1. Electrical installation, wiring, fire alarm
2. Water pumping and drain laying
3. Installation of air conditioner, ventilation equipment
4. Gas fitting
5. Lift, escalator
6. Other
9. n.e.c

## **9954-7- Building completion and finishing services**

1. Glazing services (mirror walls, window glass...)
2. Plastering
3. Painting
4. Floor and wall tiling
5. Other floor laying, wall covering
6. Joinery and carpentry
7. Fencing and railing
8. Other building completion services n.e.c
9. Repair, alteration.....

## Scheme of Classification of Services [CSHGI]

[Task- find out SAC for hostel services given to students]

Chapter- 99 [common for all services]

### Section 5 – Construction Services

eg [Heading 9954 is for construction services (since Section 5 has only one heading namely construction services with code 4). Further Group 99541 is for construction services of building , 2 is for.....]

### Section 6 – Distributive Trade Services, Accommodation, Food Services

Section 7 – Financial and related Services

Section 8 – Business and Production Services

Section 9 – Community, social and personal services

## Headings under Section 6 [ie 996...]

1. Wholesale trade
2. Retail trade
3. Food accommodation
4. Passenger transport
5. Goods transport
6. Rental services of transport vehicle (with/  
without operator)
7. Supporting services in transport
8. Postal and courier services
9. Distribution services of electricity, gas, water



## Groups under heading 3 of Section 6 [ie 9963...]

1. Accommodation [eg tourists and all]
2. Other accommodation [eg students etc]

## Items under Group 2 of heading 3 of Section 6 [ie 99632...]

1. Student residence
  2. Hostel , Paying Guest arrangement
  3. Other room and unit accommodation
- Thus, service accounting code (SAC) for hostel accommodation services given to student will be:- 996322

## Tools facilitating correct classification

- GIR of tariff i/r/o Goods
- Scheme of classification of services
- General Explanatory notes for services

## Rules for interpretation of HSN [given in HSN itself]

- First see the Act i.e product description read with section and chapter notes. Then go to GIR (general interpretative rules).
- 1. Rule 1- **Titles are for reference only**. Decide first on the basis of description read with section and chapter notes.
- 2. Rule 2(a)- Classify **un-finished as finished goods** if it has essential characteristics of finished goods. [passenger coach not fitted with seats will still be a passenger coach; motor vehicle not yet fitted with wheels, battery or tyres; bicycle without saddles and tyres an electric motor in a machine will be classified as machine only; unassembled finished goods CKD/SKD;]
- 3. Rule 2(b)- material / substance includes mixture / combination of it with others. ['Article of Gold' will include an article which is made partly of Gold]. If conflict arise because of application of rule 2(b) [eg. As per rule 2(b) a mixture of A & B may be classified as either A or B], then decide classification by rule 3a, 3b, 3c.

1. Rule 3(a)- **Specific heading**- Prefer the heading that provides the most specific description. [ 'VIP' bag is a 'Plastic Article' in common parlance, but if there is a specific entry 'suitcases', that entry will prevail]
2. Rule 3(b)- **Essential Character**- classify the mixture/combination as material or component which is giving 'essential character' to the combination. [A set consists of drawing instruments (90.17), pencil (96.09), and pencil sharpener (82.14) put up in a leather case (4201.90); the set will be classifiable under 90.17 i.e. as drawing instrument.]
3. Rule 3(c)- **latter the better**- If both are equally specific, take the one which comes last in the tariff. [If product can fall under 4406.90 or 4408.90 classification under 4408.90 would be appropriate heading]

[Case law:- Decorative designer or **fancy Rakhi is not 'handicraft' or 'puja samagri**, It has to be classified on basis of constituent material in accordance with rule 3(c) of Rules of interpretation of Customs Tariff Act- *M D Mohta In re* (2018) 68 CST 766 = 95 taxmann.com 69 (AAR-WB).]

1. Rule 4- **Most Akin Goods**- Last rule of interpretation. It is last resort and a desperate remedy.

5. Rule 5 (a) - cases of camera, musical instruments, drawing instruments, necklaces etc specially shaped for that article, suitable for long term use will be classified along with that article, if such article is normally sold along with such cases.
6. Rule 5(b)- packing materials and containers are also to be classified with the goods except when the packing is for repetitive use. [assessee was placing ice-cream cone in aluminium foil cone. It was held that aluminium foil cone is used only as packing and entire goods will be classified as 'ice-cream cone' only.]
  - Parts of general use:- to be classified in their respective heading and not as part of the machine or equipment. [a bolt used in a vehicle will be classified as 'bolt' and not as 'motor vehicle part'. Plastic piping and fitting will be classified under 'plastic articles (3917) only, even if used as machine component.]
  - Part of part is part of whole- [ tyre is a part of cycle. 'valve' is a part of the tyre. Hence, 'valve' will be treated as part of 'cycle']

## Coding of dashes

- Single dash at beginning (-) indicates a group ie primary classification.
- Double dash (--) indicates sub-classification of preceding (-)
- Double dash must satisfy specification of single dash.
- Rule 6- classification of goods in sub-headings shall be determined in terms of those sub-headings. That is, only sub-headings at the same level are comparable. [ see example on next slide]

## Hypothetical Example:- [taken from book by Shri V. S. Datey]

<b>A</b>		<b>Ready Made Garments</b>
<b>AA</b>	-	Men's wear
AA-1	--	Suits
AA-2	--	Shirts
AA-3	--	<b>Other</b>
<b>AB</b>	-	Ladies Wear
AB-1	--	Salwar
AB-2	--	Skirts
AB-3	--	<b>other</b>
<b>AC</b>	-	<b>other</b>

- Only sub-headings at the same level are comparable. Thus, while AA-3 means men's wear other than suit and shirts, AC means all ready made garments excluding men's wear and ladies wear

## Classification of Parts:-

- Broadly, parts suitable solely for a particular machine generally fall in the same heading in which main item falls.
- Is subject to notes in Section and Chapters.
- Relevant for parts of machinery, electrical equipments, vehicles, instruments, arms, furniture and toys (Ch 82 to 96)
- Parts of general use are not classifiable as parts of any particular machine.
- Part of part is part of whole [eg tire/tube is part of cycle, valve is a part of tube. Therefore, valve is a part of cycle.

**Note-** Part is a component whose absence will disable a machine.



## Relevance of End use in classification:-

- Generally end use of a product is not determinative of classification if wordings of the heading is clear enough to understand the issue.
- User test is logical but not conclusive.
- End use to be considered if classification is related to function of goods. [Articles of Plastic are classifiable under 3926. However, a plastic article specifically designed as automobile part will be classified as parts of motor vehicle.]

**Note-** Onus of proving that an item falls under a particular tariff lay upon the department.

# Consequences of wrong classification HSN/SAC & Remedy

- Withholding import clearances
- Resort to Provisional assessment
- Detention , confiscation in transit
- Redemption fine
- Payment of differential duty
- Loss of ITC
- Black listing on proven malafide

**CASE LAW: Utkal Polyweave Industries (P.) Ltd., In re FINAL ORDER NO. 05/ODISHA-AAR/2018-19 DT NOVEMBER 16, 2018**

**CGST : Polypropylene Leno Bags (PP Leno Bags) which are woven bags of Polypropylene used in bulk packing of potato, onion, garlic, oranges, raw mango and other vegetables and citrus fruits are classified under GST Tariff Heading '3923 29 90'**

4.3 Textile and Textile articles are covered under Section XI of the Customs Tariff which has also been adopted in GST Tariff for the purpose of specification of rate of GST and the rules of interpretation as applicable to the Customs Tariff are also applicable for GST Tariff as well. In Section XI, in notes 1 (h) which reads as under clearly excludes Woven Fabrics of plastics and article thereof of Chapter 39 from the purview of the said section dealing with Textile and Textile Articles.

*Note 1(h) of Section XI*

*"woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;"*

This implies that Goods/Articles covered under Chapter 39 are not to be classified under any of the Chapters falling under Section XI. It further implies that articles of plastics specified under Chapter 39, even if woven are not to be classified under any of the Chapters including Chapter 63 falling under Section XI.

4.4 In Chapter 39, in Tariff heading 3923, under sub-heading 39232990, PP sacks and bags are very well covered. There being a clear sub-heading in Chapter 39 assigned to PP Sacks and bags, the same can not be included in Chapter 63 and more specifically under sub-heading 63053300

[*Coffee Day Global Ltd., In re* [2018] 97 taxmann.com 426/69 GST 901 (AAR - Karnataka)]

➤ Specific heading 9963 @ 5% Vs Residuary heading 9997 @ 18%

The assessee has been running a restaurant where food and non alcoholic beverages are served. The assessee has sought an advance ruling whether it is entitled to pay GST at the rate of 18% and claim input tax credit. The AAR observed that the supply of **food and beverage services is covered under the Heading 9963** as per Notification No. 11/2017- Central Tax (Rate) dated 28-06-2017. The services rendered by assessee fall under the above heading. The rate of tax on the restaurant services rendered by the assessee is at 5% without any input tax credit on input goods and services used in supplying those services. The **assessee wants to classify its services under Heading 9997 as 'Other Services' which are taxable at 18% and wants to claim ITC** on input goods and services used in supply of those services.

The services provided by the assessee are covered under a specific heading 9963 and notification provides specific rate of tax for that heading. However, classification of services under heading **9997 would be applicable only in respect of services that cannot be classified elsewhere**. Therefore, the assessee is covered under heading 9963 and cannot classify his services under heading 9997.

## IN RE : VERTIV ENERGY PVT. LTD.

Order No. GST-ARA-17/2019-20/B-107-Mumbai, dated 4-10-2019 in Application No. 17

- **Works contract or composite supply** - Contract with Delhi Metro Railway Corporation (DMRC) for supply, erection, installation, commissioning and testing of UPS system - Bifurcation of work into supply of goods from assessee's Maharashtra GST registered premises and supply of services from its New Delhi GST registered office - Installed UPS system not resulting in emergence of an immovable property - **UPS not immovable property as it can be dismantled and moved to a different location without any damage** - Clear demarcation of goods and services to be provided by assessee in contract - Major part of contract being supply of goods, i.e. UPS Units, etc. - Such goods delivered are used by assessee to provide services of installation, testing and commissioning of the sub-stations - Without these goods, services cannot be supplied - Goods and services are supplied as a combination and in conjunction and in course of assessee's business with principal supply being supply of goods - **Assessee providing composite supply with principal supply of UPS - UPS classifiable under HSN Code 8504 and attracted GST @ 18% as supply of goods - Assessee liable to pay GST on whole contract @ 18% and not at 12% in terms of Serial No. 3(v) of Notification No. 11/2017-C.T. (Rate) - Sections 2(30) and 2(119) of Central Goods and Services Tax Act, 2017.**
- **Ruling in favour of department**

❑ IN RE : ESKAG PHARMA PVT. LTD. [Appeal Case No. 08/WBAAAR/Appeal/2019, dated 23-7-2019]

- Dietary and Health Supplement vis-à-vis medicaments - Classification under GST - Rate of GST on food supplements - Apparently appellant not having any licence under Drugs and Cosmetics Act, 1940 for manufacture of medicaments but having a licence under FSSAI for manufacture of its items - Items manufactured by it carrying stickers thereon proclaiming them as “Health/Dietary Supplements”, “Health Drinks” and “Not for Medicinal Use” - Products manufactured under both aforesaid Acts, being mutually exclusive, would not fall under same category for purpose of classification - Mere prescription by medical practitioner for limited purpose and being sold in a chemist shop would not make these supplements/health drinks as medicament - Chapter Note of Chapter 30 of Customs Tariff Act, 1975 specifically excludes fortified food, food supplements, tonic, etc. even if these have therapeutic and prophylactic properties - Impugned AAR order classifying products under Heading 2106 ibid with 18% GST sustainable.
- Appeal dismissed

❑ IN RE : BENGAL ROWING CLUB [Appeal Case No. 07/WBAAAR/Appeal/2019, dated 8-7-2019]

**Food supply in club** - Entry under Serial No. 7(vii) of Notification No. 11/2017-C.T. (Rate) makes it that if any rental paid associated with supply of food and beverages at social events then it will be classified under this entry - Advance Authority had opined only on this point - If assessee not charging anything for renting space to hold social event and the price does not include any rental or ancillary charges, other than food and beverages served, then it would unquestionably not fall under Serial No. 7(vii) of Notification - Advance Authority in its ruling clear on point that any food, by way of or as part of any service when supplied at assessee's restaurant will be taxable @ 5% only - Assessee himself **distinguished between two supplies (i) food supplied as a part of restaurant service; and (ii) food supplied at social event like members' get-together or party - First entry being regular service provided by Club and second one occasional by nature** - In terms of Serial No. 7(v) of said Notification any supply of food or beverage at any event, whether or not served at an outdoor or an indoor function, squarely fell under the said category - Social get-together held at Club premises would be "an event or a function" of occasional nature - "Event" being a planned public or social occasion whereas, a "function" means official ceremony or a formal social event, such as a party or a special meal, at which lot of people are usually present - Provisions of Serial No. 7(v) of Notification not restricted to exhibition halls or marriage halls and includes all indoor and outdoor functions - No restrictive clause to Serial No. 7(vii) of said Notification as to rental of premises where event being held - Phrase, "outdoor/indoor functions that are event based and occasional in nature" includes all functions which are occasional by nature irrespective of whether these are held indoor or outdoor - **Qualifying criteria being firstly, it must be an event based function and secondly, it must be occasional in nature - Social get-togethers and parties are special social functions and definitely occasional in nature - Services provided by Club at these social get-togethers not regular restaurant services** - Food supplied at events which are occasional in nature like social get-togethers arranged at Club premises fell under Serial No. 7(v) of Said Notification - **Supply of food at events organised by assessee in club premises taxable Serial No. 7(v) of said Notification & State Notification No. 1135-FT and taxed @ 18%** - Order of Advance Authority affirmed with said modifications. [paras 13, 14]



## IN RE : GOLDEN VACATIONS TOURS AND TRAVELS

Order No. 26/WBAAR/2019-20, dated 23-9-2019 in Case No. 32/2019

Reservation services for accommodation - **Arrangement for clients only accommodation in hotels - Service not classifiable as tour accommodation or as accommodation service** - 998552 - Services specifically covered under SAC 998552 include arranging reservations for accommodation services for domestic accommodation, accommodation abroad etc. - Taxable under Serial No. 23(iii) of Notification No. 11/2017-C.T. (Rate), and assessee eligible to claim Input Tax Credit as admissible under law. *[paras 4.1, 4.2, 4.3, 4.4]*

Ruling in favour of assessee

**4.1** The Applicant is admittedly a tour operator. But the question on which the advance ruling is sought is **whether it should continue to be classified as a tour operator when it merely arranges the client's accommodation in hotels**. It is not unusual for tour operators to bulk book rooms in hotels and release a few of them to clients who either do not book for the tour or prefer to reach by own arrangement and pay only for the accommodation. Arranging accommodation may also be a standalone business. Such a service cannot be **classified as tour operating**. According to Explanation to Sl. No. 23(i) of the Rate Notification, tour operator means any person engaged in the planning, scheduling, organising, and arranging tours by any mode of transport. Arranging accommodation might be provided as add-ons, but that is not the essence of the tour operating service. The Applicant's service under focus in the Application is not, therefore, to be treated as that of a tour operator. Contd...

**4.2** Neither is it the accommodation service as classified under SAC 996311. Accommodation service under SAC 996311 is limited to the one provided by the hotels, guest house etc. Sl. No. 7 of the Rate Notification refers to the accommodation service as classified under SAC 996311, and, therefore, leaves no room for the suppliers like the Applicant who arrange such accommodation in hotels.

**4.3** The support services covered under Sl. No. 23(iii) of the Rate Notification include services classified under SAC 998552. Services covered under SAC 998552 include arranging reservations for accommodation services for domestic accommodation, accommodation abroad etc. The Applicant's supply is specifically covered and, therefore, classifiable under SAC 998552. It is, therefore, taxable under Sl. No. 23(iii) of the Rate Notification, and the Applicant is eligible to claim the input tax credit as admissible under the law.

**4.4** Since the Applicant's supply is specifically covered under SAC 998552, we find no need to discuss on SAC 9997.

**5.** Based on the above discussion, we rule as under.

### ***RULING***

**6.** The Applicant, if arranges for clients only accommodation in hotels, is supplying a service classifiable under SAC 998552. It is taxable under Sl. No. 23(iii) of the Rate Notification, and the Applicant is eligible to claim the input tax credit as admissible under the law.

## IN RE : SOMA-MOHITE JOINT VENTURE

Order No. GST-ARA-08/2019-20/B-100-Mumbai, dated 23-8-2019 in Application No. 08

Works contract - **Earth work** - Construction of Tunnel in Irrigation Project - Rate of GST - Applicant pleading that said services are taxable @ 5% under Entry No. 3(vii) of Notification No. 12/2017-C.T. (Rate) as amended as excavation of earth for construction of tunnel is an earth work, value of which in their case is more than 75% -

*HELD* : Term earth work has not been defined anywhere under GST law - Taking Dictionary meaning assigned to this term, it means structure made from earth especially an embankment or construction made of earth - **Construction of tunnel and allied work is not covered under its meaning - Accordingly, rate of GST claimed by applicant is not applicable** - Alternate Entry No. 3A of notification ibid with NIL rate of GST, as mentioned in original application, also not applicable - Entry No. 3(iii) of notification ibid being most appropriate entry, applicant liable to pay GST @ 12% (6% CGST + 6% SGST).

- In **Circular dated 25-1-2018** referred to above the CBIC clarifies that only the goods classifiable under Chapter 86 when supplied to the railways shall attract 5% GST with no refund of the unutilized input tax credit. Other goods, even if supplied to the railways, will attract the applicable rate for such goods. The Applicant has supplied the goods to the railways. It appears from the scrutiny of the list of the goods manufactured and the relevant purchase orders that they are **components of railway locomotives**. However, **Notes 2 and 3 of Section XVII, which includes Chapters 86 to 89, prohibits classification of a few articles as 'parts' or 'accessories' under these Chapters**. Therefore, **components of railway locomotives should be classified under Heading 8607 subject to the provisions of Notes 2 and 3 of Section XVII**.

**lottery is defined as goods but code allotted for lottery is under services**, the assesseees are not able to upload return or deposit tax in time.

- Section 2(52) of the CGST Act defines goods as: "goods" means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply;
- As per item 6 of the III Schedule to the CGST Act, Actionable claims, other than lottery, betting and gambling are activities or transactions which shall be treated neither as a supply of goods nor a supply of services.
- Notification 1/2017-Central Tax (Rate) notifying the rate of CGST for goods has included lottery at Sl. No. 228 of Schedule III and Sl. No. 242 of Schedule II, but in both these places, there is no tariff item, which is shown as a dash (-).
- The above notification clarifies that "Tariff item" , "sub heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- Notification No. 11/2017-Central Tax (Rate) notifying the rate of services has "Gambling" as item No. 34 (v).
- Lottery services figures under service code 999694, making it a service. Similarly, Gambling and betting services fall under the service code 999692.

lottery is defined as goods but code allotted for lottery is under services, the assesseees are not able to upload return or deposit tax in time.

The Board in Circular No. 06/06/2017-CGST , dated 27th August, 2017 clarified,

It should be noted that the process of filing return is linked with rate of tax specified for supply. Further, there is complete clarity about rate of tax on lotteries. As mentioned above, in GST, lottery is goods and the classification indicated in relevant notification for lottery is "-", which means any chapter.

That being so, it is **clarified that the classification for lottery** in respective CGST, IGST, UTGST and SGST notifications **shall be 'Any Chapter' of the First Schedule to the Customs Tariff Act, 1975** (51 of 1975) and tax on lottery should be paid accordingly at prescribed rates, 12% or 28%, as the case may be.

# Car matting is carpet, not motor parts

LD/68/187, [Supreme Court: Civil Appeal Nos. 302/303 Of 2009], Commissioner of Central Excise Vs. Uni Products India Limited, 01/05/ 2020 CESTAT classified car matting/carpets under Chapter 57 of First Schedule to Central Excise Tariff Act under the heading of 'Carpets and Other textile Floor Coverings'. Supreme Court stated that once the subject goods are found to come within the ambit of chapter heading 570390.90, for the sole reason that they are exclusively made for cars and not for "home use" (in broad terms), those goods cannot be transplanted to the residual entry against the heading 8708. **HSN Explanatory Notes specifically exclude "tufted textile carpets, identifiable for use in motor cars" from 87.08 and place them under heading 57.03.** The common parlance test, marketability test, popular meaning test, are to be used for interpretation only if a particular tariff entry is capable of being classified in more than one heads.

# THANK YOU





### Exemption from CGST to specified goods

In exercise of the powers conferred by sub-section (1) of Section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the Central tax leviable thereon under Section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

#### SCHEDULE

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of

		heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content,

		fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts ( <i>Corylus</i> spp.), walnuts, Chestnuts ( <i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts ( <i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragii [other than those put up in unit container and bearing a registered brand name]

73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower ( <i>Carthamus tinctorius</i> ) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad, by whatever name it is known, except when served for

		consumption
97.	1905	Bread (branded or otherwise), except when served for consumption and pizza bread
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera
101.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
102.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake
103.	2501	Salt, all types
104.	2716 00 00	Electrical energy
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
106.	3002	Human Blood and its components
107.	3006	All types of contraceptives
108.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
110.	3825	Municipal waste, sewage sludge, clinical waste
111.	3926	Plastic bangles
112.	4014	Condoms and contraceptives
113.	4401	Firewood or fuel wood
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
115.	4802/4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
116.	4817/4907	Postal items, like envelope, Post card etc., sold by Government
117.	48/4907	Rupee notes when sold to the Reserve Bank of India
118.	4907	Cheques, loose or in book form
119.	4901	Printed books, including Braille books
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
121.	4903	Children's picture, drawing or colouring books
122.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
123.	5001	Silkworm laying, cocoon
124.	5002	Raw silk
125.	5003	Silk waste
126.	5101	Wool, not carded or combed
127.	5102	Fine or coarse animal hair, not carded or combed
128.	5103	Waste of wool or of fine or coarse animal hair

129.	52	Gandhi Topi
130.	52	Khadi yarn
131.	5303	Jute fibres, raw or processed but not spun
132.	5305	Coconut, coir fibre
133.	63	Indian National Flag
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked
135.	6912 00 40	Earthen pot and clay lamps
136.	7018	Glass bangles (except those made from precious metals)
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
138.	8445	Amber charkha
139.	8446	Handloom [weaving machinery]
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
141.	8803	Parts of goods of heading 8801
142.	9021	Hearing aids
143.	92	Indigenous handmade musical instruments
144.	9603	Muddhas made of sarkanda and phool bahari jhadoo
145.	9609	Slate pencils and chalk sticks
146.	9610 00 00	Slates
147.	9803	Passenger baggage
148.	Any chapter	<p>Puja samagri namely,-</p> <ul style="list-style-type: none"> <li>(i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd);</li> <li>(ii) Sacred thread (commonly known as yagnopavit);</li> <li>(iii) Wooden khadau;</li> <li>(iv) Panchamrit,</li> <li>(v) Vibhuti sold by religious institutions,</li> <li>(vi) Unbranded honey [proposed GST Nil]</li> <li>(vii) Wick for diya.</li> <li>(viii) Roli</li> <li>(ix) Kalava (Raksha sutra)</li> <li>(x) Chandan tika</li> </ul>
149.		Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.

**Explanation.** - For the purposes of this Schedule, -

- (i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a predetermined quantity or number, which is indicated on such package.

- (ii) The phrase “registered brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.
- (iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of July, 2017.

*[Notification No. 2/2017-Central Tax (Rate), dated 28-6-2017]*

*[Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017]*

**Rate of GST on intra-State supply of specific services with Service Code Tariff (SAC)**

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the central tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table :-

TABLE

Sl. No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	<b>Chapter 99</b>	<b>All Services</b>		
2	<b>Section 5</b>	<b>Construction Services</b>		
3	<b>Heading 9954</b> (Construction services)	(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	9	-
		(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	9	-
		(iii) construction services other than (i) and (ii) above.	9	-
4	<b>Section 6</b>	<b>Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services</b>		
5	<b>Heading 9961</b>	Services in wholesale trade. <i>Explanation.</i> - This service does not include sale or purchase of goods but includes : - Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions	9	-



		<p>between buyers and sellers, for a fee or commission'</p> <ul style="list-style-type: none"> <li>- Services of electronic whole sale agents and brokers,</li> <li>- Services of whole sale auctioning houses.</li> </ul>		
6	<b>Heading 9962</b>	<p>Services in retail trade.</p> <p><i>Explanation.</i> - This service does not include sale or purchase of goods</p>	9	-
7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<p>(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, neither having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year nor having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.</p>	6	-
		<p>(ii) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of one thousand rupees and above but less than two thousand five hundred rupees per unit per day or equivalent.</p> <p><i>Explanation.</i> - "declared tariff includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	6	-
		<p>(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred</p>	9	-

payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.		
(iv) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year.	9	-
(v) Supply, by way of or as part of any service or in any other manner whatsoever in outdoor catering wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.	9	-
(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent. <i>Explanation.-</i> "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	9	-
(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods,	9	-

		including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) together with renting of such premises.		
		(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or equivalent.	14	-
		<i>Explanation.</i> - "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.		
		(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-
8	<b>Heading 9964</b> (Passenger transport services)	(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.	2.5	<b>Provided</b> that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service
		(ii) Transport of passengers, with or without accompanied belongings by- (a) air conditioned contract carriage other than motorcab;	2.5	<b>Provided</b> that credit of input tax charged on goods or services used in supplying the service has not

		<p>(b) air conditioned stage carriage;</p> <p>(c) radio taxi.</p> <p><i>Explanation.-</i></p> <p>(a) “contract carriage” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);</p> <p>(b) “stage carriage” has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);</p> <p>(c) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).</p>		<p>been taken [Please refer to <i>Explanation</i> no. (iv)]</p>
		(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	2.5	<b>Provided</b> that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.	2.5	<b>Provided</b> that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	-
		(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	<b>Provided</b> that credit of input tax charged on goods and services used in supplying the service has not

				been taken [Please refer to <i>Explanation</i> no. (iv)]
		(vii) Passenger transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-
9	<b>Heading 9965</b> (Goods transport services)	(i) Transport of goods by rail [other than services specified at item no. (iv)].	2.5	<b>Provided</b> that credit of input tax charged in respect of goods in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service
		(ii) Transport of goods in a vessel.	2.5	<b>Provided</b> that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> - "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	<b>Provided</b> that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iv) Transport of goods in containers by rail by any person other than Indian Railways.	6	-
		(v) Goods transport services other than (i), (ii), (iii) and (iv) above.	9	-
10	<b>Heading 9966</b> (Rental services of transport)	(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	<b>Provided</b> that credit of input tax charged on goods and

	vehicles)			services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(ii) Rental services of transport vehicles with or without operators, other than (i) above.	9	-
11	<b>Heading 9967</b> (Supporting services in transport)	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).  <i>Explanation.</i> - "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	<b>Provided</b> that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(ii) Supporting services in transport other than (i) above.	9	-
12	<b>Heading 9968</b>	Postal and courier services.	9	-
13	<b>Heading 9969</b>	Electricity, gas, water and other distribution services.	9	-
14	<b>Section 7</b>	<b>Financial and related services; real estate services; and rental and leasing services.</b>		
15	<b>Heading 9971</b> (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit.  <i>Explanation.-</i> (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount;  (b) "foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section	6	<b>Provided</b> that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]

		2 of the Chit Funds Act, 1982 (40 of 1982).		
		(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017.	2.5	<b>Provided</b> that credit of input tax charged on goods used in supplying
		<p><i>Explanation.-</i></p> <p>(a) "operator" means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;</p> <p>(b) "scheduled air transport service" means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;</p> <p>(c) "scheduled air cargo service" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, not open to use by passengers.</p>		the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(v) Financial and related services other than (i), (ii), (iii)	9	-

		and (iv) above.		
16	<b>Heading 9972</b>	Real estate services.	9	-
17	<b>Heading 9973</b> (Leasing or rental services, with or without operator)	(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	6	-
		(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to <i>Explanation</i> no. (v)]	9	-
		(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(v) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. <i>Explanation.-</i> (a) "operator" means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;	2.5	<b>Provided</b> that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]



		(b) "scheduled air transport service" means an air transport service undertaken between the same two or more places		
		operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;  (c) "scheduled air cargo service" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, not open to use by passengers.		
		(vi) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-
18	<b>Section 8</b>	<b>Business and Production Services</b>		
19	<b>Heading 9981</b>	Research and development services.	9	-
20	<b>Heading 9982</b>	Legal and accounting services.	9	-
21	<b>Heading 9983</b> (Other professional, technical and business services)	(i) Selling of space for advertisement in print media.	2.5	-
		(ii) Other professional, technical and business services other than (i) above.	9	-
22	<b>Heading 9984</b>	Telecommunications, broadcasting and information supply services.	9	-
23	<b>Heading 9985</b>	(i) Supply of tour operators services.	2.5	1. <b>Provided</b> that credit of input

	(Support services)	<i>Explanation.</i> - “tour operator” means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.		tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]  2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the
				charges of accommodation and transportation required for such a tour.
		(ii) Support services other than (i) above	9	-
24	<b>Heading 9986</b>	(i) Support services to agriculture, forestry, fishing, animal husbandry. <i>Explanation.</i> - “Support services to agriculture, forestry, fishing, animal husbandry” mean - (i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour;	Nil	-

		<p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, - sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.</p>		
		(ii) Support services to mining, electricity, gas and water distribution.	9	-
25	<b>Heading 9987</b>	Maintenance, repair and installation (except construction) services.	9	-
26	<b>Heading 9988</b>	(i) Services by way of job work	2.5	-

	(Manufacturing services on physical inputs (goods) owned by others)	<p>in relation to-</p> <p>(a) Printing of newspapers;</p> <p>(b) Textile yarns (other than of man-made fibres) and textile fabrics;</p> <p>(c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</p>		
		<p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).</p> <p><i>Explanation.- "man made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes either,-</i></p> <p>(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly (vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or</p> <p>(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.</p>		
		(ii) Manufacturing services on physical inputs (goods) owned	9	-

		by others, other than (i) above.		
27	<b>Heading 9989</b>	Other manufacturing services; publishing, printing and reproduction services; materials recovery services.	9	-
28	<b>Section 9</b>	<b>Community, Social and Personal Services and other miscellaneous services</b>		
29	<b>Heading 9991</b>	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-
30	<b>Heading 9992</b>	Education services.	9	-
31	<b>Heading 9993</b>	Human health and social care services.	9	-
32	<b>Heading 9994</b>	Sewage and waste collection, treatment and disposal and other environmental protection services.	9	-
33	<b>Heading 9995</b>	Services of membership organisations.	9	-
34	<b>Heading 9996</b> (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama.	9	-
		(ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	9	-
		(iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph, films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like.	14	-
		(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	-
		(v) Gambling.	14	-

		(vi) Recreational, cultural and sporting services other than (i), (ii), (iii), (iv) and (v) above.	9	-
35	<b>Heading 9997</b>	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	-
36	<b>Heading 9998</b>	Domestic services.	9	-
37	<b>Heading 9999</b>	Services provided by extraterritorial organisations and bodies.	9	-

2. In case of supply of service specified in column (3) of the entry at item (i) against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

*Explanation.* - For the purposes of paragraph 2, "total amount" means the sum total of, -

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be.

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

4. *Explanation.* - For the purposes of this notification, -

- (i) Goods includes capital goods.
- (ii) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" and "Heading" in the annexed scheme of classification of services (Annexure).
- (iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.
- (iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that, -
  - (a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and
  - (b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.
- (v) "information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being

manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.

(vi) “agricultural extension” means application of scientific research and knowledge to agricultural practices through fanner education or training.

(vii) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market.

(viii) “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce.

5. This notification shall come into force with effect from 1st day of July, 2017.

**ANNEXURE : SCHEME OF CLASSIFICATION OF SERVICES**

<b>S. No.</b>	<b>Chapter, Section, Heading or Group</b>	<b>Service Code (Tariff)</b>	<b>Service Description</b>
(1)	(2)	(3)	(4)
1	<b>Chapter 99</b>		<b>All Services</b>
2	<b>Section 5</b>		<b>Construction Services</b>
3	<b>Heading 9954</b>		<b>Construction services</b>
4	<b>Group 99541</b>		<b>Construction services of buildings</b>
5		995411	Construction services of single dwelling or multi dwelling or multi-storied residential buildings
6		995412	Construction services of other residential buildings such as old age homes, homeless shelters, hostels and the like
7		995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
8		995414	Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings
9		995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings
10		995416	Construction services of other buildings nowhere else classified
11		995419	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above

12	<b>Group 99542</b>		<b>General construction services of civil engineering works</b>
13		995421	General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels
14		995422	General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks
15		995423	General construction services of long-distance underground/ overland/ submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works
16		995424	General construction services of local water and sewage pipelines, electricity and communication cables and related works
17		995425	General construction services of mines and industrial plants
18		995426	General Construction services of Power Plants and its related infrastructure
19		995427	General construction services of outdoor sport and recreation facilities
20		995428	General construction services of other civil engineering works nowhere else classified
21		995429	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above
22	<b>Group 99543</b>		<b>Site preparation services</b>
23		995431	Demolition services
24		995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling and boring and core extraction, digging of trenches
25		995433	Excavating and earthmoving services
26		995434	Water well drilling services and septic system installation services
27		995435	Other site preparation services nowhere else classified
28		995439	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
29	<b>Group 99544</b>		<b>Assembly and erection of prefabricated constructions</b>
30		995441	Installation, assembly and erection services of prefabricated buildings
31		995442	Installation, assembly and erection services of other



			prefabricated structures and constructions
32		995443	Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like)
33		995444	Other assembly and erection services nowhere else classified
34		995449	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
35	<b>Group 99545</b>		<b>Special trade construction services</b>
36		995451	Pile driving and foundation services
37		995452	Building framing and roof framing services
38		995453	Roofing and waterproofing services
39		995454	Concrete services
40		995455	Structural steel erection services
41		995456	Masonry services
42		995457	Scaffolding services
43		995458	Other special trade construction services nowhere else classified
44		995459	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
45	<b>Group 99546</b>		<b>Installation services</b>
46		995461	Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services
47		995462	Water plumbing and drain laying services
48		995463	Heating, ventilation and air conditioning equipment installation services
49		995464	Gas fitting installation services
50		995465	Insulation services
51		995466	Lift and escalator installation services
52		995468	Other installation services nowhere else classified
53		995469	Services involving repair, alterations, additions, replacements, maintenance of the installations covered above
54	<b>Group 99547</b>		<b>Building completion and finishing services</b>

55		995471	Glazing services
56		995472	Plastering services
57		995473	Painting services
58		995474	Floor and wall tiling services
59		995475	Other floor laying, wall covering and wall papering services
60		995476	Joinery and carpentry services
61		995477	Fencing and railing services
62		995478	Other building completion and finishing services nowhere else classified
63		995479	Services involving repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above
64	<b>Section 6</b>		<b>Distributive Trade Services ; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services</b>
65	<b>Heading 9961</b>		<b>Services in wholesale trade</b>
66	<b>Group 99611</b>		
67		996111	Services provided for a fee or commission or on contract basis on wholesale trade
68	<b>Heading 9962</b>		<b>Services in retail trade</b>
69	<b>Group 99621</b>		
70		996211	Services provided for a fee or commission or on contract basis on retail trade
71	<b>Heading 9963</b>		<b>Accommodation, food and beverage services</b>
72	<b>Group 99631</b>		<b>Accommodation services</b>
73		996311	Room or unit accommodation services provided by Hotels, Inn, Guest House, Club and the like
74		996312	Camp site services
75		996313	Recreational and vacation camp services
76	<b>Group 99632</b>		<b>Other accommodation services</b>
77		996321	Room or unit accommodation services for students in student residences
78		996322	Room or unit accommodation services provided by Hostels, Camps, Paying Guest and the like
79		996329	Other room or unit accommodation services nowhere else classified
80	<b>Group 99633</b>		<b>Food, edible preparations, alcoholic and non-alcoholic beverages serving services</b>
81		996331	Services provided by restaurants, cafes and similar eating facilities including takeaway services, room services and

			door delivery of food
82		996332	Services provided by Hotels, Inn, Guest House, Club and the like including room services, takeaway services and door delivery of food
83		996333	Services provided in canteen and other similar establishments
84		996334	Catering Services in exhibition halls, events, marriage halls and other outdoor/indoor functions
85		996335	Catering services in trains, flights and the like
86		996336	Preparation or supply services of food, edible preparations, alcoholic and non-alcoholic beverages to airlines and other transportation operators
87		996337	Other contract food services
88		996339	Other food, edible preparations, alcoholic and non-alcoholic beverages serving services nowhere else classified
89	<b>Heading 9964</b>		<b>Passenger transport services</b>
90	<b>Group 99641</b>		<b>Local transport and sightseeing transportation services of passengers</b>
91		996411	Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles
92		996412	Taxi services including radio taxi and other similar services
93		996413	Non-scheduled local bus and coach charter services
94		996414	Other land transportation services of passengers
95		996415	Local water transport services of passengers by ferries, cruises and the like
96		996416	Sightseeing transportation services by rail, land, water and air
97		996419	Other local transportation services of passengers nowhere else classified
98	<b>Group 99642</b>		<b>Long-distance transport services of passengers</b>
99		996421	Long-distance transport services of passengers through rail network by railways, metro and the like
100		996422	Long-distance transport services of passengers through road by bus, car, non-scheduled long distance bus and coach services, stage carriage and the like
101		996423	Taxi services including radio taxi and other similar services
102		996424	Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships and the like
103		996425	Domestic/international scheduled air transport services of passengers
104		996426	Domestic/international non-scheduled air transport services of passengers
105		996427	Space transport services of passengers

106		996429	Other long-distance transportation services of passengers nowhere else classified
107	<b>Heading 9965</b>		<b>Goods Transport Services</b>
108	<b>Group 99651</b>		<b>Land transport services of Goods</b>
109		996511	Road transport services of Goods including letters, parcels, live animals, household and office furniture, containers and the like by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles
110		996512	Railway transport services of Goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like
111		996513	Transport services of petroleum and natural gas, water, sewerage and other goods via pipeline
112		996519	Other land transport services of goods nowhere else classified
113	<b>Group 99652</b>		<b>Water transport services of goods</b>
114		996521	Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships and the like
115		996522	Inland water transport services of goods by refrigerator vessels, tankers and other vessels
116	<b>Group 99653</b>		<b>Air and space transport services of goods</b>
117		996531	Air transport services of letters and parcels and other goods
118		996532	Space transport services of freight
119	<b>Heading 9966</b>		<b>Rental services of transport vehicles with or without operators</b>
120	<b>Group 99660</b>		<b>Rental services of transport vehicles with or without operators</b>
121		996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator
122		996602	Rental services of water vessels including passenger vessels, freight vessels and the like with or without operator
123		996603	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like with or without operator
124		996609	Rental services of other transport vehicles nowhere else classified with or without operator

125	<b>Heading 9967</b>		<b>Supporting services in transport</b>
126	<b>Group 99671</b>		<b>Cargo handling services</b>
127		996711	Container handling services
128		996712	Customs house agent services
129		996713	Clearing and forwarding services
130		996719	Other cargo and baggage handling services
131	<b>Group 99672</b>		<b>Storage and warehousing services</b>
132		996721	Refrigerated storage services
133		996722	Bulk liquid or gas storage services
134		996729	Other storage and warehousing services
135	<b>Group 99673</b>		<b>Supporting services for railway transport</b>
136		996731	Railway pushing or towing services
137		996739	Other supporting services for railway transport nowhere else classified
138	<b>Group 99674</b>		<b>Supporting services for road transport</b>
139		996741	Bus station services
140		996742	Operation services of national highways, state highways, expressways, roads and streets; bridges and tunnel operation services
141		996743	Parking lot services
142		996744	Towing services for commercial and private vehicles
143		996749	Other supporting services for road transport nowhere else classified
144	<b>Group 99675</b>		<b>Supporting services for water transport (coastal, transoceanic and inland waterways)</b>
145		996751	Port and waterway operation services (excluding cargo handling) such as operation services of ports, docks, light houses, light ships and the like
146		996752	Pilotage and berthing services
147		996753	Vessel salvage and refloating services
148		996759	Other supporting services for water transport nowhere else classified
149	<b>Group 99676</b>		<b>Supporting services for air or space transport</b>
150		996761	Airport operation services (excluding cargo handling)
151		996762	Air traffic control services
152		996763	Other supporting services for air transport
153		996764	Supporting services for space transport
154	<b>Group 99679</b>		<b>Other supporting transport services</b>
155		996791	Goods transport agency services for road transport
156		996792	Goods transport agency services for other modes of

			transport
157		996793	Other goods transport services
158		996799	Other supporting transport services nowhere else classified
159	<b>Heading 9968</b>		<b>Postal and courier services</b>
160	<b>Group 99681</b>		<b>Postal and courier services</b>
161		996811	Postal services including post office counter services, mail box rental services
162		996812	Courier services
163		996813	Local delivery services
164		996819	Other Delivery Services nowhere else classified
165	<b>Heading 9969</b>		<b>Electricity, gas, water and other distribution services</b>
166	<b>Group 99691</b>		<b>Electricity and gas distribution services</b>
167		996911	Electricity transmission services
168		996912	Electricity distribution services
169		996913	Gas distribution services
170	<b>Group 99692</b>		<b>Water distribution and other services</b>
171		996921	Water distribution services
172		996922	Services involving distribution of steam, hot water and air conditioning supply and the like
173		996929	Other similar services
174	<b>Section 7</b>		<b>Financial and related services; real estate services; and rental and leasing services</b>
175	<b>Heading 9971</b>		<b>Financial and related services</b>
176	<b>Group 99711</b>		<b>Financial services (except investment banking, insurance services and pension services)</b>
177		997111	Central banking services
178		997112	Deposit services
179		997113	Credit-granting services including stand-by commitment, guarantees and securities
180		997114	Financial leasing services
181		997119	Other financial services (except investment banking, insurance services and pension services)
182	<b>Group 99712</b>		<b>Investment banking services</b>
183		997120	Investment banking services

184	<b>Group 99713</b>		<b>Insurance and pension services (excluding reinsurance services)</b>
185		997131	pension services
186		997132	Life insurance services (excluding reinsurance services)
187		997133	Accident and health insurance services
188		997134	Motor vehicle insurance services
189		997135	Marine, aviation, and other transport insurance services
190		997136	Freight insurance services and travel insurance services
191		997137	Other property insurance services
192		997139	Other non-life insurance services (excluding reinsurance services)
193	<b>Group 99714</b>		<b>Reinsurance services</b>
194		997141	Life reinsurance services
195		997142	Accident and health reinsurance services
196		997143	Motor vehicle reinsurance services
197		997144	Marine, aviation and other transport reinsurance services
198		997145	Freight reinsurance services
199		997146	Other property reinsurance services
200		997149	Other non-life reinsurance services
201	<b>Group 99715</b>		<b>Services auxiliary to financial services (other than to insurance and pensions)</b>
202		997151	Services related to investment banking such as mergers and acquisition services, corporate finance and venture capital services
203		997152	Brokerage and related securities and commodities services including commodity exchange services
204		997153	Portfolio management services except pension funds
205		997154	Trust and custody services
206		997155	Services related to the administration of financial markets
207		997156	Financial consultancy services
208		997157	Foreign exchange services
209		997158	Financial transactions processing and clearing house services
210		997159	Other services auxiliary to financial services
211	<b>Group 99716</b>		<b>Services auxiliary to insurance and pensions</b>
212		997161	Services auxiliary to insurance and pensions

213		997162	Insurance claims adjustment services
214		997163	Actuarial services
215		997164	Pension fund management services
216		997169	Other services auxiliary to insurance and pensions
217	<b>Group 99717</b>		<b>Services of holding financial assets</b>
218		997171	Services of holding equity of subsidiary companies
219		997172	Services of holding securities and other assets of trusts and funds and similar financial entities
220	<b>Heading 9972</b>		<b>Real estate services</b>
221	<b>Group 99721</b>		<b>Real estate services involving owned or leased property</b>
222		997211	Rental or leasing services involving own or leased residential property
223		997212	Rental or leasing services involving own or leased non-residential property
224		997213	Trade services of buildings
225		997214	Trade services of time-share properties
226		997215	Trade services of vacant and subdivided land
227	<b>Group 99722</b>		<b>Real estate services on a fee or commission basis or on contract basis</b>
228		997221	Property management services on a fee or commission basis or on contract basis
229		997222	Building sales on a fee or commission basis or on contract basis
230		997223	Land sales on a fee or commission basis or on contract basis
231		997224	Real estate appraisal services on a fee or commission basis or on contract basis
232	<b>Heading 9973</b>		<b>Leasing or rental services with or without operator</b>
233	<b>Group 99731</b>		<b>Leasing or rental services concerning machinery and equipment with or without operator</b>
234		997311	Leasing or rental services concerning transport equipments including containers, with or without operator
235		997312	Leasing or rental services concerning agricultural machinery and equipment with or without operator
236		997313	Leasing or rental services concerning construction machinery and equipment with or without operator
237		997314	Leasing or rental services concerning office machinery and equipment (except computers) with or without operator
238		997315	Leasing or rental services concerning computers with or without operators
239		997316	Leasing or rental services concerning telecommunications equipment with or without operator



240		997319	Leasing or rental services concerning other machinery and equipments with or without operator
241	<b>Group 99732</b>		<b>Leasing or rental services concerning other goods</b>
242		997321	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (home entertainment equipment)
243		997322	Leasing or rental services concerning video tapes and disks (home entertainment equipment)
244		997323	Leasing or rental services concerning furniture and other household appliances
245		997324	Leasing or rental services concerning pleasure and leisure equipment
246		997325	Leasing or rental services concerning household linen
247		997326	Leasing or rental services concerning textiles, clothing and footwear
248		997327	Leasing or rental services concerning do it yourself machinery and equipment
249		997329	Leasing or rental services concerning other goods
250	<b>Group 99733</b>		<b>Licensing services for the right to use intellectual property and similar products</b>
251		997331	Licensing services for the right to use computer software and databases
252		997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme and the like
253		997333	Licensing services for the right to reproduce original art works
254		997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals
255		997335	Licensing services for the right to use research and development products
256		997336	Licensing services for the right to use trademarks and franchises
257		997337	Licensing services for the right to use minerals including its exploration and evaluation
258		997338	Licensing services for right to use other natural resources including telecommunication spectrum
259		997339	Licensing services for the right to use other intellectual property products and other resources nowhere else classified
260	<b>Section 8</b>		<b>Business and Production Services</b>

261	<b>Heading 9981</b>		<b>Research and development services</b>
262	<b>Group 99811</b>		<b>Research and experimental development services in natural sciences and engineering</b>
263		998111	Research and experimental development services in natural sciences
264		998112	Research and experimental development services in engineering and technology
265		998113	Research and experimental development services in medical sciences and pharmacy
266		998114	Research and experimental development services in agricultural sciences
267	<b>Group 99812</b>		<b>Research and experimental development services in social sciences and humanities</b>
268		998121	Research and experimental development services in social sciences
269		998122	Research and experimental development services in humanities
270	<b>Group 99813</b>		<b>Interdisciplinary research services</b>
271		998130	Interdisciplinary research and experimental development services
272	<b>Group 99814</b>		<b>Research and development originals</b>
273		998141	Research and development originals in pharmaceuticals
274		998142	Research and development originals in agriculture
275		998143	Research and development originals in biotechnology
276		998144	Research and development originals in computer related sciences
277		998145	Research and development originals in other fields nowhere else classified
278	<b>Heading 9982</b>		<b>Legal and accounting services</b>
279	<b>Group 99821</b>		<b>Legal services</b>
280		998211	Legal advisory and representation services concerning criminal law
281		998212	Legal advisory and representation services concerning other fields of law
282		998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights
283		998214	Legal documentation and certification services concerning other documents

284		998215	Arbitration and conciliation services
285		998216	Other legal services nowhere else classified
286	<b>Group 99822</b>		<b>Accounting, auditing and bookkeeping services</b>
287		998221	Financial auditing services
288		998222	Accounting and bookkeeping services
289		998223	Payroll services
290		998224	Other similar services nowhere else classified
291	<b>Group 99823</b>		<b>Tax consultancy and preparation services</b>
292		998231	Corporate tax consulting and preparation services
293		998232	Individual tax preparation and planning services
294	<b>Group 99824</b>		<b>Insolvency and receivership services</b>
295		998240	Insolvency and receivership services
296	<b>Heading 9983</b>		<b>Other professional, technical and business services</b>
297	<b>Group 99831</b>		<b>Management consulting and management services; information technology services</b>
298		998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management
299		998312	Business consulting services including public relations services
300		998313	Information technology consulting and support services
301		998314	Information technology design and development services
302		998315	Hosting and information technology infrastructure provisioning services
303		998316	Information technology infrastructure and network management services
304		998319	Other information technology services nowhere else classified
305	<b>Group 99832</b>		<b>Architectural services, urban and land planning and landscape architectural services</b>
306		998321	Architectural advisory services
307		998322	Architectural services for residential building projects
308		998323	Architectural services for non-residential building projects
309		998324	Historical restoration architectural services
310		998325	Urban planning services
311		998326	Rural land planning services
312		998327	Project site master planning services

313		998328	Landscape architectural services and advisory services
314	<b>Group 99833</b>		<b>Engineering services</b>
315		998331	Engineering advisory services
316		998332	Engineering services for building projects
317		998333	Engineering services for industrial and manufacturing projects
318		998334	Engineering services for transportation projects
319		998335	Engineering services for power projects
320		998336	Engineering services for telecommunications and broadcasting projects
321		998337	Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects
322		998338	Engineering services for other projects nowhere else classified
323		998339	Project management services for construction projects
324	<b>Group 99834</b>		<b>Scientific and other technical services</b>
325		998341	Geological and geophysical consulting services
326		998342	Subsurface surveying services
327		998343	Mineral exploration and evaluation
328		998344	Surface surveying and map-making services
329		998345	Weather forecasting and meteorological services
330		998346	Technical testing and analysis services
331		998347	Certification of ships, aircraft, dams, and the like
332		998348	Certification and authentication of works of art
333		998349	Other technical and scientific services nowhere else classified
334	<b>Group 99835</b>		<b>Veterinary services</b>
335		998351	Veterinary services for pet animals
336		998352	Veterinary services for live-stock
337		998359	Other veterinary services nowhere else classified
338	<b>Group 99836</b>		<b>Advertising services and provision of advertising space or time</b>
339		998361	Advertising Services
340		998362	Purchase or sale of advertising space or time, on commission
341		998363	Sale of advertising space in print media (except on commission)
342		998364	Sale of television and radio advertising time
343		998365	Sale of internet advertising space
344		998366	Sale of other advertising space or time (except on commission)

345	<b>Group 99837</b>		<b>Market research and public opinion polling services</b>
346		998371	Market research services
347		998372	Public opinion polling services
348	<b>Group 99838</b>		<b>Photography and videography and their processing services</b>
349		998381	Portrait photography services
350		998382	Advertising and related photography services
351		998383	Event photography and event videography services
352		998384	Specialty photography services
353		998385	Restoration and retouching services of photography
354		998386	Photographic and videographic processing services
355		998387	Other photography and videography and their processing services nowhere else classified
356	<b>Group 99839</b>		<b>Other professional, technical and business services</b>
357		998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services
358		998392	Design originals
359		998393	Scientific and technical consulting services
360		998394	Original compilations of facts or information
361		998395	Translation and interpretation services
362		998396	Trademarks and franchises
363		998397	Sponsorship services and brand promotion services
364		998399	Other professional, technical and business services nowhere else classified
365	<b>Heading 9984</b>		<b>Telecommunications, broadcasting and information supply services</b>
366	<b>Group 99841</b>		<b>Telephony and other telecommunications services</b>
367		998411	Carrier services
368		998412	Fixed telephony services
369		998413	Mobile telecommunications services
370		998414	Private network services
371		998415	Data transmission services
372		998419	Other telecommunications services including fax services, telex services nowhere else classified
373	<b>Group 99842</b>		<b>Internet telecommunications services</b>
374		998421	Internet backbone services
375		998422	Internet access services in wired and wireless mode
376		998423	Fax, telephony over the internet
377		998424	Audio conferencing and video conferencing over the internet
378		998429	Other internet telecommunications services nowhere else

			classified
379	<b>Group 99843</b>		<b>On-line content services</b>
380		998431	On-line text based information such as online books, newspapers, periodicals, directories and the like
381		998432	On-line audio content
382		998433	On-line video content
383		998434	Software downloads
384		998439	Other on-line contents nowhere else classified
385	<b>Group 99844</b>		<b>News agency services</b>
386		998441	News agency services to newspapers and periodicals
387		998442	Services of independent journalists and press photographers
388		998443	News agency services to audiovisual media
389	<b>Group 99845</b>		<b>Library and archive services</b>
390		998451	Library services
391		998452	Operation services of public archives including digital archives
392		998453	Operation services of historical archives including digital archives
393	<b>Group 99846</b>		<b>Broadcasting, programming and programme distribution services</b>
394		998461	Radio broadcast originals
395		998462	Television broadcast originals
396		998463	Radio channel programmes
397		998464	Television channel programmes
398		998465	Broadcasting services
399		998466	Home programme distribution services
400	<b>Heading 9985</b>		<b>Support services</b>
401	<b>Group 99851</b>		<b>Employment services including personnel search, referral service and labour supply service</b>
402		998511	Executive or retained personnel search services
403		998512	Permanent placement services, other than executive search services
404		998513	Contract staffing services
405		998514	Temporary staffing services
406		998515	Long-term staffing (pay rolling) services
407		998516	Temporary staffing-to-permanent placement services
408		998517	Co-employment staffing services
409		998519	Other employment and labour supply services nowhere else classified

410	<b>Group 99852</b>		<b>Investigation and security services</b>
411		998521	Investigation services
412		998522	Security consulting services
413		998523	Security systems services
414		998524	Armoured car services
415		998525	Guard services
416		998526	Training of guard dogs
417		998527	Polygraph services
418		998528	Fingerprinting services
419		998529	Other security services nowhere else classified
420	<b>Group 99853</b>		<b>Cleaning services</b>
421		998531	Disinfecting and exterminating services
422		998532	Window cleaning services
423		998533	General cleaning services
424		998534	Specialised cleaning services for reservoirs and tanks
425		998535	Sterilisation of objects or premises (operating rooms)
426		998536	Furnace and chimney cleaning services
427		998537	Exterior cleaning of buildings of all types
428		998538	Cleaning of transportation equipment
429		998539	Other cleaning services nowhere else classified
430	<b>Group 99854</b>		<b>Packaging services</b>
431		998540	Packaging services of goods for others
432		998541	Parcel packing and gift wrapping
433		998542	Coin and currency packing services
434		998549	Other packaging services nowhere else classified
435	<b>Group 99855</b>		<b>Travel arrangement, tour operator and related services</b>
436		998551	Reservation services for transportation
437		998552	Reservation services for accommodation, cruises and package tours
438		998553	Reservation services for convention centres, congress centres and exhibition halls
439		998554	Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services
440		998555	Tour operator services

441		998556	Tourist guide services
442		998557	Tourism promotion and visitor information services
443		998559	Other travel arrangement and related services nowhere else classified
444	<b>Group 99859</b>		<b>Other support services</b>
445		998591	Credit reporting and rating services
446		998592	Collection agency services
447		998593	Telephone-based support services
448		998594	Combined office administrative services
449		998595	Specialised office support services such as duplicating services, mailing services, document preparation and the like
450		998596	Events, exhibitions, conventions and trade shows organisation and assistance services
451		998597	Landscape care and maintenance services
452		998598	Other information services nowhere else classified
453		998599	Other support services nowhere else classified
454	<b>Heading 9986</b>		<b>Support services to agriculture, hunting, forestry, fishing, mining and utilities</b>
455	<b>Group 99861</b>		<b>Support services to agriculture, hunting, forestry and fishing</b>
456		998611	Support services to crop production
457		998612	Animal husbandry services
458		998613	Support services to hunting
459		998614	Support services to forestry and logging
460		998615	Support services to fishing
461		998619	Other support services to agriculture, hunting, forestry and fishing
462	<b>Group 99862</b>		<b>Support services to mining</b>
463		998621	Support services to oil and gas extraction
464		998622	Support services to other mining nowhere else classified
465	<b>Group 99863</b>		<b>Support services to electricity, gas and water distribution</b>
466		998631	Support services to electricity transmission and distribution
467		998632	Support services to gas distribution
468		998633	Support services to water distribution
469		998634	Support services to distribution services of steam, hot water and air-conditioning supply



470	<b>Heading 9987</b>		<b>Maintenance, repair and installation (except construction) services</b>
471	<b>Group 99871</b>		<b>Maintenance and repair services of fabricated metal products, machinery and equipment</b>
472		998711	Maintenance and repair services of fabricated metal products, except machinery and equipment
473		998712	Maintenance and repair services of office and accounting machinery
474		998713	Maintenance and repair services of computers and peripheral equipment
475		998714	Maintenance and repair services of transport machinery and equipment
476		998715	Maintenance and repair services of electrical household appliances
477		998716	Maintenance and repair services of telecommunication equipments and apparatus
478		998717	Maintenance and repair services of commercial and industrial machinery
479		998718	Maintenance and repair services of elevators and escalators
480		998719	Maintenance and repair services of other machinery and equipments
481	<b>Group 99872</b>		<b>Repair services of other goods</b>
482		998721	Repair services of footwear and leather goods
483		998722	Repair services of watches, clocks and jewellery
484		998723	Repair services of garments and household textiles
485		998724	Repair services of furniture
486		998725	Repair services of bicycles
487		998726	Maintenance and repair services of musical instruments
488		998727	Repair services for photographic equipment and cameras
489		998729	Maintenance and repair services of other goods nowhere else classified
490	<b>Group 99873</b>		<b>Installation services (other than construction)</b>
491		998731	Installation services of fabricated metal products, except machinery and equipment
492		998732	Installation services of industrial, manufacturing and service industry machinery and equipment
493		998733	Installation services of office and accounting machinery and computers

494		998734	Installation services of radio, television and communications equipment and apparatus
495		998735	Installation services of professional medical machinery and equipment, and precision and optical instruments
496		998736	Installation services of electrical machinery and apparatus nowhere else classified
497		998739	Installation services of other goods nowhere else classified
498	<b>Heading 9988</b>		<b>Manufacturing services on physical inputs (goods) owned by others</b>
499	<b>Group 99881</b>		<b>Food, beverage and tobacco manufacturing services</b>
500		998811	Meat processing services
501		998812	Fish processing services
502		998813	Fruit and vegetables processing services
503		998814	Vegetable and animal oil and fat manufacturing services
504		998815	Dairy product manufacturing services
505		998816	Other food product manufacturing services
506		998817	Prepared animal feeds manufacturing services
507		998818	Beverage manufacturing services
508		998819	Tobacco manufacturing services nowhere else classified
509	<b>Group 99882</b>		<b>Textile, wearing apparel and leather manufacturing services</b>
510		998821	Textile manufacturing services
511		998822	Wearing apparel manufacturing services
512		998823	Leather and leather product manufacturing services
513	<b>Group 99883</b>		<b>Wood and paper manufacturing services</b>
514		998831	Wood and wood product manufacturing services
515		998832	Paper and paper product manufacturing services
516	<b>Group 99884</b>		<b>Petroleum, chemical and pharmaceutical product manufacturing services</b>
517		998841	Coke and refined petroleum product manufacturing services
518		998842	Chemical product manufacturing services
519		998843	Pharmaceutical product manufacturing services
520	<b>Group 99885</b>		<b>Rubber, plastic and other non-metallic mineral product manufacturing service</b>
521		998851	Rubber and plastic product manufacturing services
522		998852	Plastic product manufacturing services
523		998853	Other non-metallic mineral product manufacturing services
524	<b>Group 99886</b>		<b>Basic metal manufacturing services</b>
525		998860	Basic metal manufacturing services
526	<b>Group 99887</b>		<b>Fabricated metal product, machinery and equipment manufacturing services</b>

527		998871	Structural metal product, tank, reservoir and steam generator manufacturing services
528		998872	Weapon and ammunition manufacturing services
529		998873	Other fabricated metal product manufacturing and metal treatment services
530		998874	Computer, electronic and optical product manufacturing services
531		998875	Electrical equipment manufacturing services
532		998876	General-purpose machinery manufacturing services nowhere else classified
533		998877	Special-purpose machinery manufacturing services
534	<b>Group 99888</b>		<b>Transport equipment manufacturing services</b>
535		998881	Motor vehicle and trailer manufacturing services
536		998882	Other transport equipment manufacturing services
537	<b>Group 99889</b>		<b>Other manufacturing services</b>
538		998891	Furniture manufacturing services
539		998892	Jewellery manufacturing services
540		998893	Imitation jewellery manufacturing services
541		998894	Musical instrument manufacturing services
542		998895	Sports goods manufacturing services
543		998896	Game and toy manufacturing services
544		998897	Medical and dental instrument and supply manufacturing services
545		998898	Other manufacturing services nowhere else classified
546	<b>Heading 9989</b>		<b>Other manufacturing services; publishing, printing and reproduction services; materials recovery services</b>
547	<b>Group 99891</b>		<b>Publishing, printing and reproduction services</b>
548		998911	Publishing, on a fee or contract basis
549		998912	Printing and reproduction services of recorded media, on a fee or contract basis
550	<b>Group 99892</b>		<b>Moulding, pressing, stamping, extruding and similar plastic manufacturing services</b>
551		998920	Moulding, pressing, stamping, extruding and similar plastic manufacturing services
552	<b>Group 99893</b>		<b>Casting, forging, stamping and similar metal manufacturing services</b>
553		998931	Iron and steel casting services
554		998932	Non-ferrous metal casting services
555		998933	Metal forging, pressing, stamping, roll forming and powder metallurgy services
556	<b>Group 99894</b>		<b>Materials recovery (recycling) services, on a fee or contract basis</b>
557		998941	Metal waste and scrap recovery (recycling) services, on a fee or contract basis

558		998942	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis
559	<b>Section 9</b>		<b>Community, social and personal services and other miscellaneous services</b>
560	<b>Heading 9991</b>		<b>Public administration and other services provided to the community as a whole; compulsory social security services</b>
561	<b>Group 99911</b>		<b>Administrative services of the government</b>
562		999111	Overall Government public services
563		999112	Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service
564		999113	Public administrative services related to the more efficient operation of business
565		999119	Other administrative services of the government nowhere else classified
566	<b>Group 99912</b>		<b>Public administrative services provided to the community as a whole</b>
567		999121	Public administrative services related to External Affairs, Diplomatic and Consular services abroad
568		999122	Services related to foreign economic aid
569		999123	Services related to foreign military aid
570		999124	Military defence services
571		999125	Civil defence services
572		999126	Police and fire protection services
573		999127	Public administrative services related to law courts
574		999128	Administrative services related to the detention or rehabilitation of criminals
575		999129	Public administrative services related to other public order and safety affairs nowhere else classified
576	<b>Group 99913</b>		<b>Administrative services related to compulsory social security schemes</b>
577		999131	Administrative services related to sickness, maternity or temporary disablement benefit schemes
578		999132	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees
579		999133	Administrative services related to unemployment compensation benefit schemes
580		999134	Administrative services related to family and child allowance programmes
581	<b>Heading 9992</b>		<b>Education services</b>
582	<b>Group 99921</b>		<b>Pre-primary education services</b>
583		999210	Pre-primary education services
584	<b>Group 99922</b>		<b>Primary education services</b>

585		999220	Primary education services
586	<b>Group 99923</b>		<b>Secondary Education Services</b>
587		999231	Secondary education services, general
588		999232	Secondary education services, technical and vocational
589	<b>Group 99924</b>		<b>Higher education services</b>
590		999241	Higher education services, general
591		999242	Higher education services, technical
592		999243	Higher education services, vocational
593		999249	Other higher education services
594	<b>Group 99925</b>		<b>Specialised education services</b>
595		999259	Specialised education services
596	<b>Group 99929</b>		<b>Other education and training services and educational support services</b>
597		999291	Cultural education services
598		999292	Sports and recreation education services
599		999293	Commercial training and coaching services
600		999294	Other education and training services nowhere else classified
601		999295	Services involving conduct of examination for admission to educational institutions
602		999299	Other educational support services
603	<b>Heading 9993</b>		<b>Human health and social care services</b>
604	<b>Group 99931</b>		<b>Human health services</b>
605		999311	Inpatient services
606		999312	Medical and dental services
607		999313	Childbirth and related services
608		999314	Nursing and physiotherapeutic services
609		999315	Ambulance services
610		999316	Medical laboratory and diagnostic-imaging services
611		999317	Blood, sperm and organ bank services
612		999319	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture and the like
613	<b>Group 99932</b>		<b>Residential care services for the elderly and disabled</b>
614		999321	Residential health-care services other than by hospitals
615		999322	Residential care services for the elderly and persons with disabilities
616	<b>Group 99933</b>		<b>Other social services with accommodation</b>
617		999331	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse

618		999332	Other social services with accommodation for children
619		999333	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse
620		999334	Other social services with accommodation for adults
621	<b>Group 99934</b>		<b>Social services without accommodation for the elderly and disabled</b>
622		999341	Vocational rehabilitation services
623		999349	Other social services without accommodation for the elderly and disabled nowhere else classified
624	<b>Group 99935</b>		<b>Other social services without accommodation</b>
625		999351	Child day-care services
626		999352	Guidance and counseling services nowhere else classified related to children
627		999353	Welfare services without accommodation
628		999359	Other social services without accommodation nowhere else classified
629	<b>Heading 9994</b>		<b>Sewage and waste collection, treatment and disposal and other environmental protection services</b>
630	<b>Group 99941</b>		<b>Sewerage, sewage treatment and septic tank cleaning services</b>
631		999411	Sewerage and sewage treatment services
632		999412	Septic tank emptying and cleaning services
633	<b>Group 99942</b>		<b>Waste collection services</b>
634		999421	Collection services of hazardous waste
635		999422	Collection services of non-hazardous recyclable materials
636		999423	General waste collection services, residential
637		999424	General waste collection services, other nowhere else classified
638	<b>Group 99943</b>		<b>Waste treatment and disposal services</b>
639		999431	Waste preparation, consolidation and storage services
640		999432	Hazardous waste treatment and disposal services
641		999433	Non-hazardous waste treatment and disposal services
642	<b>Group 99944</b>		<b>Remediation services</b>
643		999441	Site remediation and clean-up services
644		999442	Containment, control and monitoring services and other site remediation services
645		999443	Building remediation services
646		999449	Other remediation services nowhere else classified
647	<b>Group 99945</b>		<b>Sanitation and similar services</b>
648		999451	Sweeping and snow removal services
649		999459	Other sanitation services nowhere else classified

650	<b>Group 99949</b>		<b>Others</b>
651		999490	Other environmental protection services nowhere else classified
652	<b>Heading 9995</b>		<b>Services of membership organisations</b>
653	<b>Group 99951</b>		<b>Services furnished by business, employers and professional organisations Services</b>
654		999511	Services furnished by business and employers organisations
655		999512	Services furnished by professional organisations
656	<b>Group 99952</b>		<b>Services furnished by trade unions</b>
657		999520	Services furnished by trade unions
658	<b>Group 99959</b>		<b>Services furnished by other membership organisations</b>
659		999591	Religious services
660		999592	Services furnished by political organisations
661		999593	Services furnished by human rights organisations
662		999594	Cultural and recreational associations
663		999595	Services furnished by environmental advocacy groups
664		999596	Services provided by youth associations
665		999597	Other civic and social organisations
666		999598	Home owners associations
667		999599	Services provided by other membership organisations nowhere else classified
668	<b>Heading 9996</b>		<b>Recreational, cultural and sporting services</b>
669	<b>Group 99961</b>		<b>Audiovisual and related services</b>
670		999611	Sound recording services
671		999612	Motion picture, videotape, television and radio programme production services
672		999613	Audiovisual post-production services
673		999614	Motion picture, videotape and television programme distribution services
674		999615	Motion picture projection services
675	<b>Group 99962</b>		<b>Performing arts and other live entertainment event presentation and promotion services</b>

676		999621	Performing arts event promotion and organisation services
677		999622	Performing arts event production and presentation services
678		999623	Performing arts facility operation services
679		999629	Other performing arts and live entertainment services nowhere else classified
680	<b>Group 99963</b>		<b>Services of performing and other artists</b>
681		999631	Services of performing artists including actors, readers, musicians, singers, dancers, television personalities, independent models and the like
682		999632	Services of authors, composers, sculptors and other artists, except performing artists
683		999633	Original works of authors, composers and other artists except performing artists, painters and sculptors
684	<b>Group 99964</b>		<b>Museum and preservation services</b>
685		999641	Museum and preservation services of historical sites and buildings
686		999642	Botanical, zoological and nature reserve services
687	<b>Group 99965</b>		<b>Sports and recreational sports services</b>
688		999651	Sports and recreational sports event promotion and organisation services
689		999652	Sports and recreational sports facility operation services
690		999659	Other sports and recreational sports services nowhere else classified
691	<b>Group 99966</b>		<b>Services of athletes and related support services</b>
692		999661	Services of athletes
693		999662	Support services related to sports and recreation
694	<b>Group 99969</b>		<b>Other amusement and recreational services</b>
695		999691	Amusement park and similar attraction services
696		999692	Gambling and betting services including similar online services
697		999693	Coin-operated amusement machine services
698		999694	Lottery services
699		999699	Other recreation and amusement services nowhere else classified
700	<b>Heading 9997</b>		<b>Other services</b>
701	<b>Group 99971</b>		<b>Washing, cleaning and dyeing services</b>



702		999711	Coin-operated laundry services
703		999712	Dry-cleaning services (including fur product cleaning services)
704		999713	Other textile cleaning services
705		999714	Pressing services
706		999715	Dyeing and colouring services
707		999719	Other washing, cleaning and dyeing services nowhere else classified
708	<b>Group 99972</b>		<b>Beauty and physical well-being services</b>
709		999721	Hairdressing and barbers services
710		999722	Cosmetic treatment (including cosmetic or plastic surgery), manicuring and pedicuring services
711		999723	Physical well-being services including health club and fitness centre
712		999729	Other beauty treatment services nowhere else classified
713	<b>Group 99973</b>		<b>Funeral, cremation and undertaking services</b>
714		999731	Cemeteries and cremation services
715		999732	Undertaking services
716	<b>Group 99979</b>		<b>Other miscellaneous services</b>
717		999791	Services involving commercial use or exploitation of any event
718		999792	Agreeing to do an act
719		999793	Agreeing to refrain from doing an act
720		999794	Agreeing to tolerate an act
721		999795	Conduct of religious ceremonies or rituals by persons
722		999799	Other services nowhere else classified
723	<b>Heading 9998</b>		<b>Domestic services</b>
724	<b>Group 99980</b>		<b>Domestic services</b>
725		999800	Domestic services both part time and full time
726	<b>Heading 9999</b>		<b>Services provided by extraterritorial organisations and bodies</b>
727	<b>Group 99990</b>		<b>Services provided by extraterritorial organisations and bodies</b>
728		999900	Services provided by extraterritorial organisations and bodies

*[Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017]*

## Rate of Tax (Schedules) for specified goods under CGST — Schedules I to VI

In exercise of the powers conferred by sub-section (1) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the central tax of -

- (i) 2.5 per cent. in respect of goods specified in Schedule I,
- (ii) 6 per cent. in respect of goods specified in Schedule II,
- (iii) 9 per cent. in respect of goods specified in Schedule III,
- (iv) 14 per cent. in respect of goods specified in Schedule IV,
- (v) 1.5 per cent. in respect of goods specified in Schedule V, and
- (vi) 0.125 per cent. in respect of goods specified in Schedule VI

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

### SCHEDULE I - 2.5%

S. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304
2.	0304	Fish fillets and other fish meat (whether or not minced), frozen
3.	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption
4.	0306	Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption
5.	0307	Molluscs, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption
6.	0308	Aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption
7.	0401	Ultra High Temperature (UHT) milk
8.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]
9.	0403	Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
10.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included

11.	0406	Chena or paneer put up in unit container and bearing a registered brand name
12.	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.
13.	0409	Natural honey, put up in unit container and bearing a registered brand name
14.	0410	Edible products of animal origin, not elsewhere specified or included
15.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
16.	0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.
17.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
18.	0507 [Except 050790]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.
19.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
20.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
21.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.
22.	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
23.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
24.	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
25.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split [put up in unit container and bearing a registered brand name]
26.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the form of pellets
27.	0801	Cashew nuts, whether or not shelled or peeled
28.	0802	Dried areca nuts, whether or not shelled or peeled
29.	0802	Dried chestnuts (singhada), whether or not shelled or peeled
30.	08	Dried makhana, whether or not shelled or peeled
31.	0806	Grapes, dried, and raisins
32.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening

		matter
33.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
34.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
35.	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]
36.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
37.	0903	Mate
38.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
39.	0905	Vanilla
40.	0906	Cinnamon and cinnamon-tree flowers
41.	0907	Cloves (whole fruit, cloves and stems)
42.	0908	Nutmeg, mace and cardamoms
43.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]
44.	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices
45.	10	All goods i.e. cereals, put up in unit container and bearing a registered brand name
46.	1001	Wheat and meslin put up in unit container and bearing a registered brand name
47.	1002	Rye put up in unit container and bearing a registered brand name
48.	1003	Barley put up in unit container and bearing a registered brand name
49.	1004	Oats put up in unit container and bearing a registered brand name
50.	1005	Maize (corn) put up in unit container and bearing a registered brand name
51.	1006	Rice put up in unit container and bearing a registered brand name
52.	1007	Grain sorghum put up in unit container and bearing a registered brand name
53.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] put up in unit container and bearing a registered brand name
54.	1101	Wheat or meslin flour put up in unit container and bearing a registered brand name.
55.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and bearing a registered brand name
56.	1103	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and bearing a registered brand name
57.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of

		cereals, whole, rolled, flaked or ground [other than hulled cereal grains]
58.	1105	Meal, powder, flakes, granules and pellets of potatoes put up in unit container and bearing a registered brand name
59.	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and bearing a registered brand name
60.	1106 10 10	Guar meal
61.	1106 10 90	Guar gum refined split
62.	1109 00 00	Wheat gluten, whether or not dried
63.	12	All goods other than of seed quality
64.	1201	Soya beans, whether or not broken other than of seed quality.
65.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.
66.	1203	Copra other than of seed quality
67.	1204	Linseed, whether or not broken other than of seed quality.
68.	1205	Rape or colza seeds, whether or not broken other than of seed quality.
69.	1206	Sunflower seeds, whether or not broken other than of seed quality
70.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower ( <i>Carthamustinctorius</i> ) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
71.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard
72.	1210	Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin
73.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered
74.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichoriumintybussativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included
75.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]
76.	1301	Compounded asafoetida commonly known as heeng
77.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
78.	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]

79.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
80.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
81.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
82.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
83.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
84.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
85.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
86.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
87.	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
88.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
89.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
90.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
91.	1701	Beet sugar, cane sugar, khandsari sugar
92.	1702	Palmyra sugar
93.	1801	Cocoa beans whole or broken, raw or roasted
94.	1802	Cocoa shells, husks, skins and other cocoa waste
95.	1803	Cocoa paste whether or not de-fatted
96.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares
97.	1902	Sevian (vermicelli)
98.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)
99.	1905	Pizza bread
100.	1905 40 00	Rusks, toasted bread and similar toasted products
101.	2106 90	Sweetmeats
102.	2201 90 10	Ice and snow
103.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
104.	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets

105.	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]
106.	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]
107.	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]
108.	2307	Wine lees; argol
109.	2401	Tobacco leaves
110.	2502	Unroasted iron pyrites.
111.	2503 [except 2503 00 10]	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur [other than sulphur recovered as byproduct in refining of crude oil]
112.	2504	Natural graphite.
113.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.
114.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
115.	2507	Kaolin and other kaolinic clays, whether or not calcined.
116.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.
117.	2509	Chalk.
118.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.
119.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.
120.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.
121.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.
122.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
123.	2515 [Except 2515 12 10, 2515 12 20, 2515 12 90]	Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]



124.	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
125.	2516 11 00	Granite crude or roughly trimmed
126.	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones heading 2515 or 2516 whether or not heat treated.
127.	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. 2518 10 dolomite, Not calcined or sintered
128.	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.
129.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.
130.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
131.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.
132.	2524	Asbestos
133.	2525	Mica, including splitting; mica waste.
134.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
135.	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of $H_3BO_3$
136.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.
137.	2530	Mineral substances not elsewhere specified or included.
138.	26 [other than 2619, 2620, 2621]	All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]
139.	2601	Iron ores and concentrates, including roasted iron pyrites
140.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
141.	2603	Copper ores and concentrates.
142.	2604	Nickel ores and concentrates.
143.	2605	Cobalt ores and concentrates.
144.	2606	Aluminium ores and concentrates.

145.	2607	Lead ores and concentrates.
146.	2608	Zinc ores and concentrates.
147.	2609	Tin ores and concentrates.
148.	2610	Chromium ores and concentrates.
149.	2611	Tungsten ores and concentrates.
150.	2612	Uranium or thorium ores and concentrates.
151.	2613	Molybdenum ores and concentrates.
152.	2614	Titanium ores and concentrates.
153.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.
154.	2616	Precious metal ores and concentrates.
155.	2617	Other ores and concentrates
156.	2618	Granulated slag (slag sand) from the manufacture of iron or steel
157.	27	Bio-gas
158.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
159.	2702	Lignite, whether or not agglomerated, excluding jet
160.	2703	Peat (including peat litter), whether or not agglomerated
161.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
162.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
163.	2706	Tar distilled from coal, from lignite or from peat
164.	2710	Kerosene PDS
165.	2711 12 00, 2711 13 00, 2710 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.
166.	28	Thorium oxalate
167.	28	Enriched KBF <sub>4</sub> (enriched potassium fluoborate)
168.	28	Enriched elemental boron
169.	28	Nuclear fuel
170.	2805 11	Nuclear grade sodium
171.	2845	Heavy water and other nuclear fuels
172.	2853	Compressed air
173.	30	Insulin
174.	3002, 3006	Animal or Human Blood Vaccines
175.	30	Diagnostic kits for detection of all types of hepatitis
176.	30	Desferrioxamine injection or deferiprone
177.	30	Cyclosporin
178.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name
179.	30	Oral re-hydration salts
180.	<sup>1</sup> [30 or any chapter]	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule

181.	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule
182.	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name
183.	32	Wattle extract, quebracho extract, chestnut extract
184.	3202	Enzymatic preparations for pre-tanning
185.	3307 41 00	Agarbatti
186.	3402	Sulphonated castor oil, fish oil or sperm oil
187.	3605 00 10	Handmade safety matches <i>Explanation.</i> - For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely :- (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging
188.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
189.	4016	Toy balloons made of natural rubber latex
190.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws
191.	4016	Erasers
192.	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
193.	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split
194.	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
195.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
196.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
197.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
198.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
199.	4801	Newsprint, in rolls or sheets
200.	4823	Kites
201.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
202.	5004 to 5006	Silk yarn
203.	5007	Woven fabrics of silk or of silk waste
204.	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool
205.	5105	Wool and fine or coarse animal hair, carded or combed

206.	5106 to 5110	Yarn of wool or of animal hair
207.	5111 to 5113	Woven fabrics of wool or of animal hair
208.	5201 to 5203	Cotton and Cotton waste
209.	5204	Cotton sewing thread, whether or not put up for retail sale
210.	5205 to 5207	Cotton yarn [other than khadi yarn]
211.	5208 to 5212	Woven fabrics of cotton
212.	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)
213.	5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)
214.	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)
215.	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn
216.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
217.	5407, 5408	Woven fabrics of manmade textile materials
218.	5512 to 5516	Woven fabrics of manmade staple fibres
219.	5705	Coir mats, matting and floor covering
220.	5809, 5810	Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gotasitara, naqsi, kora, glass beads, badla, glzal
221.	60	Knitted or crocheted fabrics [All goods]
222.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece
223.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece
224.	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs. 1000 per piece
225.	64	Footwear having a retail sale price not exceeding Rs. 500 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.
226.	6901 00 10	Bricks of fossil meals or similar siliceous earths
227.	6904 10 00	Building bricks
228.	6905 10 00	Earthen or roofing tiles
229.	7018	Glass beads.
230.	84	Pawan Chakki that is Air Based Atta Chakki
231.	8413, 8413 91	Hand pumps and parts thereof
232.	8419 19	Solar water heater and system
233.	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof
234.	84 or 85	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system

		(d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants/devices (f) Solar lantern/solar lamp (g) Ocean waves/tidal waves energy devices/plants
235.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
236.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
237.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
238.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
239.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
240.	8606	Railway or tramway goods vans and wagons, not self-propelled
241.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
242.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing
243.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
244.	8802	Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.
245.	8803	Parts of goods of heading 8802
246.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
247.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
248.	8904	Tugs and pusher craft
249.	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms
250.	8906	Other vessels, including warships and lifeboats other than rowing boats
251.	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)
252.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907
253.	90	Coronary stents and coronary stent systems for use with cardiac catheters
254.	90 or any other Chapter	Artificial kidney
255.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney
256.	90 or any	Parts of the following goods, namely :-

	other Chapter	(i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs
257.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule
258.	9405 50 31	Kerosene pressure lantern
259.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles
260.	9603 10 00	Broomsticks
261.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907
262.	9705	Numismatic coins
263.	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S. No. 180 above and Formulations specified at S. No. 181 above, intended for personal use.

**List 1 [See S. No. 180 of the Schedule I]**

- (1) Amikacin
- (2) Amphotericin-B
- (3) Amrinone
- (4) Aprotinin
- (5) Baclofen
- (6) Bleomycin
- (7) Busulphan
- (8) BCG vaccine, Iopromide, Iotrolan
- (9) Chlorambucil
- (10) Chorionic Gonadotrophin
- (11) Clindamycin
- (12) Cyclophosphamide
- (13) Dactinomycin
- (14) Daunorubicin
- (15) Desferrioxamine
- (16) Dimercaprol
- (17) Disopyramide phosphate
- (18) Dopamine
- (19) Eptifibatide
- (20) Glucagon
- (21) Hydroxyurea
- (22) Isoprenaline
- (23) Isoflurane
- (24) Lactulose
- (25) Lomustine
- (26) Latanoprost
- (27) Melphalan
- (28) Mesna
- (29) Methotrexate

- (30) MMR (Measles, mumps and rubella) vaccine
- (31) Mustin Hydrochloride
- (32) Pancuronium Bromide
- (33) Praziquantel
- (34) Protamine
- (35) Quinidine
- (36) Sodium Cromoglycate spin caps and cartridges
- (37) Sodium Hyaluronatesterile 1% and 1.4% solution
- (38) Somatostatin
- (39) Strontium Chloride (85Sr.)
- (40) Thioguanine
- (41) Tobramycin
- (42) Tetanus Immunoglobulin
- (43) Typhoid Vaccines :
  - (a) VI Antigen of Salmonella Typhi, and
  - (b) Ty2la cells and attenuated non-pathogenic strains of S.Typhi
- (44) Tretinoin
- (45) Tribavirin/Ribavirin
- (46) Urokinase
- (47) Ursodeoxycholic Acid
- (48) Vancomycin
- (49) Vasopressin
- (50) Vecuronium Bromide
- (51) Zidovudine
- (52) 5-Fluorouracil
- (53) Pegulated Liposomal Doxorubicin Hydrochloride injection
- (54) Ketoanalogue preparation of essential amino acids
- (55) Pergolide
- (56) Kit for bedside assay of Troponin-T
- (57) Solution for storing, transporting, flushing donor organs for transplant
- (58) Miltefosine
- (59) Milrinone Lactate
- (60) Methoxy Isobutyle Isonitrile (MIBI)
- (61) Haemophilus Influenzae Type b Vaccine
- (62) Mycophenolate Sodium
- (63) Verteporfin
- (64) Daclizumab
- (65) Ganciclovir
- (66) Drotrecoginalfa (activated)
- (67) Eptacogalfa activated recombinant coagulation factor VIIa
- (68) Muromonab CD3
- (69) Japanese encephalitis vaccine
- (70) Valganciclovir
- (71) Low molecular weight heparin
- (72) Efavirenz
- (73) Emtricitabine;
- (74) Azathioprine;
- (75) Antinomycin D;
- (76) Cytosine Arabinoside (Cytarabine);
- (77) Vinblastine Sulphate
- (78) Vincristine;
- (79) Eurocollins Solution;

- (80) Everolimus tablets/dispersible tablets;
- (81) Poractant alfa
- (82) Troponin-I whole blood test kit;
- (83) Blower/mister kit for beating heart surgery;
- (84) Fluoro Enzyme Immunoassay Diagnostic kits.
- (85) Tablet Telbivudine
- (86) Injection Exenatide
- (87) DTaP-IPV-Hibor PRP-T combined Vaccine
- (88) Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197 Protein)
- (89) Injection Thyrotropin Alfa
- (90) Injection Omalizumab.
- (91) Abatacept
- (92) Daptomycin
- (93) Entacevir
- (94) Fondaparinux Sodium
- (95) Influenza Vaccine
- (96) Ixabepilone
- (97) Lapatinib
- (98) Pegaptanib Sodium injection
- (99) Sunitinib Malate
- (100) Tocilizumab
- (101) Agalsidase Beta
- (102) Anidulafungin
- (103) Capsosfungin acetate
- (104) Desflurane USP
- (105) Heamostatic Matrix with Gelatin and human Thrombin
- (106) Imiglucerase
- (107) Maraviroc
- (108) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
- (109) Sorafenib tosylate
- (110) Varenciline tartrate
- (111) <sup>90</sup>Yttrium
- (112) Nilotinib
- (113) Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
- (114) Micafungin sodium for injection
- (115) Bevacizumab
- (116) Raltegravir potassium
- (117) Rotavirus Vaccine (Live Oral Pentavalent)
- (118) Pneumococcal Polysaccharide Vaccine
- (119) Temsirolimus Concentrate for infusion for injection
- (120) Natalizumab
- (121) Octreotide
- (122) Somatropin
- (123) Aurothiomalate Sodium
- (124) Asparaginase
- (125) Agglutinating Sera
- (126) Anti-Diphtheria Normal Human Immunoglobulin
- (127) Anti-human lymphocyte immunoglobulin IV
- (128) Anti-human thymocyte immunoglobulin IV
- (129) Anti-Pertussis Normal Human Immunoglobulin
- (130) Anti-Plague serum



- (131) Anti-Pseudomonas Normal Human Immunoglobulin
- (132) Basiliximab
- (133) Beractant Intra-tracheal Suspension
- (134) Blood group sera
- (135) Botulinum Toxin Type A
- (136) Burn therapy dressing soaked in gel
- (137) Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders
- (138) Bovine Albumin
- (139) Bretyleum Tossylate
- (140) Calcium Disodium Edetate
- (141) Carmustine
- (142) Cesium Tubes
- (143) Calcium folinate
- (144) Cholestyramine
- (145) Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
- (146) Cobalt-60
- (147) Corticotrophin
- (148) Cyanamide
- (149) Diagnostic Agent for Detection of Hepatitis B Antigen
- (150) Diagnostic kits for detection of HIV antibodies
- (151) Diphtheria Antitoxin sera
- (152) Diazoxide
- (153) Edrophonium
- (154) Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
- (155) Epirubicin
- (156) Fibrinogen
- (157) Floxuridine
- (158) Flucytosin
- (159) Flecainide
- (160) Fludarabine Phosphate
- (161) Foetal Bovine Serum (FBS)
- (162) Gadolinium DTPA Dimeglumine
- (163) Gallium Citrate
- (164) Gasgangrene Anti-Toxin Serum
- (165) Goserlin Acetate
- (166) Hepatitis B Immunoglobulin
- (167) Hexamethylmelamine
- (168) Hydralazine
- (169) Idarubicine
- (170) Idoxuridine
- (171) Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
- (172) Inactivated rabies vaccine [Human diploid cell]
- (173) Inactivated rabies vaccine [Vero-cell]
- (174) Intravenous amino acids
- (175) Intravenous Fat Emulsion
- (176) Iopamidol
- (177) Iohexol
  - (a) Indium(III) inbleomycin
  - (b) Indium113 Sterile generator and elution accessories
  - (c) Indium113 in brain scanning kit
  - (d) Indium113 in liver scanning kit

- (178) Iscador, CLIA diagnostic kits
- (179) Levodopa with benserazine
- (180) Lenograstim
- (181) Meningococcal A and C combined vaccine with diluant solvent
- (182) Methicillin
- (183) Metrizamide Inj with diluant
- (184) Monocomponent insulins
- (185) Mycophenolate Mofetil
- (186) Normal Human plasma
- (187) Normal Human immunoglobulin
- (188) Nuclear magnetic resonance contrast agent
- (189) Normal Human serum Albumin
- (190) Penicillamine
- (191) Pentamidine
- (192) Penicillinase
- (193) Poliomyelitis vaccine (inactivated and live)
- (194) Potassium Aminobenzoate
- (195) Porcine Insulin Zinc Suspension
- (196) Prednimustine
- (197) Porcine and Bovine insulin
- (198) Purified Chick Embryo Cell Rabies Vaccine
- (199) Pyridostigmine
- (200) Pneumocystis carinii F kits
- (201) Prostaglandin E1 (PGE1)
- (202) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)
- (203) Radioisotope TI 201
  - (a) Rabbit brains thromboplastin for PT test
  - (b) Reagent for PT tests
  - (c) Human Thrombin for TT tests
- (204) Rabies immune globulin of equine origin
- (205) Sevoflurane
- (206) Recuronium Bromide
- (207) Septopal beads and chains
- (208) Sodium Arsenate
- (209) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
- (210) Solution of Nucleotides and Nucleosides
- (211) Specific Desensitizing Vaccine
- (212) Sterile Absorbable Haemostat for control of surgical vessel bleeding
- (213) Strontium SR-89 Chloride
- (214) Suxamethonium Chloride
- (215) Selenium-75
- (216) Teicoplanin
- (217) Tetrafosmin
- (218) Ticarcillin
- (219) Tranexamic Acid
- (220) Tocainide
- (221) Tri-iodothyronine
- (222) Triethylene Tetramine
- (223) Thrombokinase
- (224) Teniposide
- (225) Trans-1-diamino cyclohexane Oxalatoplatinum

- (226) Ticarcillin Disodium and Potassium Clavulanate combination
- (227) Vindesin Sulphate
- (228) X-ray diagnostic agents, the following:-
  - (a) Propylidone
  - (b) Ethyl iodophenylundecylate
  - (c) Iodipammide methyl glucamine
  - (d) Lipidollutra fluid
  - (e) Patentblue
  - (f) Zalcitabine
- (229) Zoledronic Acid
- (230) Anti-Haemophilic Factors Concentrate (VIII and IX)

**List 2 [See S. No. 181 of the Schedule I]**

- (1) Streptomycin
- (2) Isoniazid
- (3) Thiacetazone
- (4) Ethambutol
- (5) Sodium PAS
- (6) Pyrazinamide
- (7) Dapsone
- (8) Clo-fazamine
- (9) Tetracycline Hydrochloride
- (10) Pilocarpine
- (11) Hydrocortisone
- (12) Idoxuridine
- (13) Acetazolamide
- (14) Atro-pine
- (15) Homatropin
- (16) Chloroquine
- (17) Amodiaquine
- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfamethoxy pyrazine
- (21) Diethyl Carbamazepine
- (22) Arteether or formulation of artemisinin.

**List 3 [See S. No. 257 of the Schedule I]**

- (A) (1) Braille writers and braille writing instruments
- (2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
- (3) Canes, Electronic aids like the Sonic Guide
- (4) Optical, Environmental Sensors
- (5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
- (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels
- (7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
- (8) Drafting, Drawing aids, tactile displays
- (9) Specially adapted clocks and watches

- (B) (1) Orthopaedic appliances falling under heading No. 90.21 of the First Schedule  
 (2) Wheel chairs falling under heading No. 87.13 of the First Schedule
- (C) Artificial electronic larynx and spares thereof
- (D) Artificial electronic ear (Cochlear implant)
- (E) (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers  
 (2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines  
 (3) Braille paper  
 (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind  
 (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes  
 (6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind  
 (7) Assistive listening devices, audiometers  
 (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags  
 (9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.

SCHEDULE II - 6%

<b>S. No.</b>	<b>Chapter/ Heading/ Sub-heading/ Tariff item</b>	<b>Description of Goods</b>
(1)	(2)	(3)
1.	01012100, 010129	Live horses
2.	0202	Meat of bovine animals, frozen and put up in unit containers
3.	0203	Meat of swine, frozen and put up in unit containers
4.	0204	Meat of sheep or goats, frozen and put up in unit containers
5.	0205	Meat of horses, asses, mules or hinnies, frozen and put up in unit containers
6.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers
7.	0207	Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers
8.	0208	Other meat and edible meat offal, frozen and put up in unit containers
9.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers
10.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers
11.	0210	Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers

12.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads
13.	0406	Cheese
14.	0801	Brazil nuts, dried, whether or not shelled or peeled
15.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts ( <i>Corylus</i> spp.), walnuts, Chestnuts ( <i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts ( <i>Cola</i> spp.) [other than dried areca nuts]
16.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, dried
17.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8
18.	1108	Starches; inulin
19.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
20.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
21.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
22.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
23.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
24.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
25.	1516	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
26.	1517	Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
27.	1518	Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included
28.	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
29.	1602	Other prepared or preserved meat, meat offal or blood
30.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
31.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
32.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
33.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
34.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid

35.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
36.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
37.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
38.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)
39.	2007	Jams, fruit jellies, marmalades, fruit or nut purie and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
40.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Groundnuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
41.	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
42.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
43.	2102	Yeasts and prepared baking powders
44.	2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]	Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning]
45.	2106	Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi
46.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form
47.	2202 90 10	Soya milk drinks
48.	2202 90 20	Fruit pulp or fruit juice based drinks
49.	2202 90 90	Tender coconut water put up in unit container and bearing a registered brand name
50.	2202 90 30	Beverages containing milk
51.	2515 12 10	Marble and travertine blocks
52.	2516	Granite blocks
53.	28	Anaesthetics
54.	28	Potassium Iodate
55.	28	Steam
56.	28	Micronutrients, which are covered under serial number 1(f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985
57.	2801 20	Iodine
58.	2847	Medicinal grade hydrogen peroxide
59.	29	Gibberellic acid
60.	3001	Glands and other organs for organo-therapeutic uses, dried,

		whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
61.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
62.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
63.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
64.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
65.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives]
66.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
67.	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
68.	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
69.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, other than those which are clearly not to be used as fertilizers
70.	3215	Fountain pen ink
71.	3215	Ball pen ink
72.	3306 10 10	Tooth powder
73.	3307 41 00	Odoriferous preparations which operate by burning [other than agarbattis]
74.	29, 30, 3302	Following goods namely:- <ul style="list-style-type: none"> <li>a. Menthol and menthol crystals,</li> <li>b. Peppermint (Mentha Oil),</li> <li>c. Fractionated / de-terpenated mentha oil (DTMO),</li> <li>d. De-mentholised oil (DMO),</li> </ul>

		<ul style="list-style-type: none"> <li>e. Spearmint oil,</li> <li>f. Mentha piperita oil</li> </ul>
75.	3406	Candles, tapers and the like
76.	3701	Photographic plates and film for x-ray for medical use
77.	3705	Photographic plates and films, exposed and developed, other than cinematographic film
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.
79.	3818	Silicon wafers
80.	3822	All diagnostic kits and reagents
81.	3926	Feeding bottles
82.	3926	Plastic beads
83.	4007	Latex Rubber Thread
84.	4014	Nipples of feeding bottles
85.	4015	Surgical rubber gloves or medical examination rubber gloves
86.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
87.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
88.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
89.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
90.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
91.	4203	Gloves specially designed for use in sports
92.	44 or any Chapter	<p>The following goods, namely :-</p> <ul style="list-style-type: none"> <li>a. Cement Bonded Particle Board;</li> <li>b. Jute Particle Board;</li> <li>c. Rice Husk Board;</li> <li>d. Glass-fibre Reinforced Gypsum Board (GRG)</li> <li>e. Sisal-fibre Boards;</li> <li>f. Bagasse Board; and</li> <li>g. Cotton Stalk Particle Board</li> <li>h. Particle/fibre board manufactured from agricultural crop residues</li> </ul>
93.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking- sticks, umbrellas, tool handles or the like
94.	4405	Wood wool; wood flour
95.	4406	Railway or tramway sleepers (cross-ties) of wood



96.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]
97.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
98.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
99.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
100.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
101.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
102.	4501	Natural cork, raw or simply prepared
103.	4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetable materials such as of Bamboo, of rattan, of Other Vegetable materials
104.	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah
105.	4701	Mechanical wood pulp
106.	4702	Chemical wood pulp, dissolving grades
107.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
108.	4704	Chemical wood pulp, sulphite, other than dissolving grades
109.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
110.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
111.	4707	Recovered (waste and scrap) paper or paperboard
112.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard
113.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
114.	4805	Other uncoated paper and paperboard, in rolls or sheets, not

		further worked or processed than as specified in Note 3 to this Chapter
115.	4806 20 00	Greaseproof papers
116.	4806 40 10	Glassine papers
117.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
118.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803
119.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size
120.	4811	Aseptic packaging paper
121.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
122.	4819	Cartons, boxes and cases of corrugated paper or paper board
123.	4820	Exercise book, graph book, & laboratory note book and notebooks
124.	4823	Paper pulp moulded trays
125.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
126.	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated
127.	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing
128.	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title
129.	4908	Transfers (decalcomanias)
130.	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
131.	4910	Calendars of any kind, printed, including calendar blocks
132.	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices
133.	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool
134.	5602	Felt, whether or not impregnated, coated, covered or laminated
135.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
136.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or

		sheathed with rubber or plastics
137.	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread
138.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
139.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics
140.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
141.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included
142.	5701	Carpets and other textile floor coverings, knotted, whether or not made up
143.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
144.	5703	Carpets and other textile floor coverings, tufted, whether or not made up
145.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
146.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom
147.	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806
148.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
149.	5803	Gauze, other than narrow fabrics of heading 5806
150.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
151.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
152.	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
153.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
154.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles
155.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is

		to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
156.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
157.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810
158.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
159.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
160.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
161.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
162.	5905	Textile wall coverings
163.	5906	Rubberised textile fabrics, other than those of heading 5902
164.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
165.	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
166.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
167.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material
168.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles
169.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece
170.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece
171.	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece

172.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
173.	6602	Walking-sticks, seat-sticks, whips, riding-crops and the like
174.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
175.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)
176.	68	Sand lime bricks
177.	6815	Fly ash bricks and fly ash blocks
178.	7015 10	Glasses for corrective spectacles and flint buttons
179.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
180.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners
181.	7317	Animal shoe nails
182.	7319	Sewing needles
183.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
184.	7323	Table, kitchen or other household articles of iron & steel; Utensils
185.	7418	Table, kitchen or other household articles of copper; Utensils
186.	7615	Table, kitchen or other household articles of aluminium; Utensils
187.	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor
188.	8214	Paper knives, Pencil sharpeners and blades therefor
189.	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
190.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors
191.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
192.	8413	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps
193.	8414 20 10	Bicycle pumps
194.	8414 20 20	Other hand pumps
195.	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps
196.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers
197.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437
198.	8434	Milking machines and dairy machinery
199.	8436	Other agricultural, horticultural, forestry, poultry-keeping or beekeeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders
200.	8452	Sewing machines

201.	8479	Composting Machines
202.	8517	Telephones for cellular networks or for other wireless networks
203.	85	Parts for manufacture of Telephones for cellular networks or for other wireless networks
204.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.
205.	8539	LED lamps
206.	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles
207.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
208.	8712	Bicycles and other cycles (including delivery tricycles), not motorised
209.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712
210.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
211.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
212.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
213.	90 or any other Chapter	Patent Ductus Arteriosus/Atrial Septal Defect occlusion device
214.	9001	Contact lenses; Spectacle lenses
215.	9002	Intraocular lens
216.	9004	Spectacles, corrective
217.	9017 20	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments
218.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
219.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
220.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
221.	9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body
222.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
223.	9404	Coir products [except coir mattresses]
224.	9404	Products wholly made of quilted textile materials
225.	9405,	Hurricane lanterns, Kerosene lamp/pressure lantern, petromax,

	9405 50 31	glass chimney, and parts thereof
226.	9405	LED lights or fixtures including LED lamps
227.	9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)
228.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
229.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]
230.	9506	Sports goods other than articles and equipments for general physical exercise
231.	9507	Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208) and similar hunting or shooting requisites
232.	9608	Pens [other than Fountain pens, stylograph pens]
233.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
234.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof
235.	9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material
236.	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques
237.	9702	Original engravings, prints and lithographs
238.	9703	Original sculptures and statuary, in any material
239.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]
240.	9706	Antiques of an age exceeding one hundred years
241.	9804	Other Drugs and medicines intended for personal use
242.	-	<p>Lottery run by State Governments</p> <p><b>Explanation 1.</b> - For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p><b>Explanation 2.</b> -</p> <p>(1) "Lottery run by State Governments" means a lottery not allowed to be sold in any state other than the organising state.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.</p>

#### SCHEDULE III - 9%

S. No.	Chapter / Heading / Sub-heading /	Description of Goods
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	Tariff item	
(1)	(2)	(3)
1.	0402 91 10, 0402 99 20	Condensed milk
2.	1107	Malt, whether or not roasted
3.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.
4.	1404 90 10	Bidi wrapper leaves (tendu)
5.	1404 90 50	Indian katha
6.	1517 10	All goods i.e. Margarine, Linoxyn
7.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
8.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
9.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
10.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes
11.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]
12.	1704	Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura, batasha]
13.	1901	Preparations suitable for infants or young children, put up for retail sale
14.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
15.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki]
16.	1905 [other than 1905 32 11, 1905 90 40]	All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]
17.	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate
18.	2103 90 10	Curry paste
19.	2103 90 30	Mayonnaise and salad dressings
20.	2103 90 40	Mixed condiments and mixed seasoning
21.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
22.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
23.	2106	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari",



		Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]
24.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
25.	2207	Ethyl alcohol and other spirits, denatured, of any strength
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid
27.	2503 00 10	Sulphur recovered as by-product in refining of crude oil
28.	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel
29.	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds
30.	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste
31.	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole(benzene), Toluole (toluene), Xylole (xylenes), Naphthelene
32.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
33.	2710	Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than petrol, Diesel and ATF, not in GST]
34.	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]
35.	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
36.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
37.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
38.	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
39.	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods]
40.	29	All organic chemicals other than gibberellic acid
41.	30	Nicotine polacrilex gum
42.	3102	Mineral or chemical fertilisers, nitrogenous, [* * *] which are

		clearly not to be used as fertilizers
43.	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers
44.	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers
45.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers
46.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)
47.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)
48.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
49.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
50.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
51.	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined
52.	3207	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry
53.	3211 00 00	Prepared driers
54.	3212	Pigments (including metallic powders and flakes) dispersed in nonaqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
55.	3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid (Fountain pen ink and Ball pen ink)
56.	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases
57.	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these

		substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]
58.	3304 20 00	Kajal pencil sticks
59.	3305 9011, 3305 90 19	Hair oil
60.	3306 10 20	Dentifrices - Toothpaste
61.	3401 [except 340130]	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap
62.	3404	Artificial waxes and prepared waxes
63.	3407	Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
64.	3501	Casein, caseinates and other casein derivatives; casein glues
65.	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
66.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
67.	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein
68.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
69.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
70.	3507	Enzymes, prepared enzymes
71.	3601	Propellant powders
72.	3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators
73.	3605	Matches (other than handmade safety matches [3605 00 10])
74.	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)
75.	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
76.	3703	Photographic paper, paperboard and textiles, sensitised,

		unexposed
77.	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films
79.	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use
80.	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
81.	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
82.	3803 00 00	Tall oil, whether or not refined
83.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates
84.	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent
85.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
86.	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
87.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products
88.	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
89.	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods
90.	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber
91.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
92.	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801
93.	3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902
94.	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use

		in electronics [other than silicon wafers]
95.	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells
96.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols
97.	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
98.	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]
99.	3826	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals
100.	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms
101.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms
102.	3915	Waste, parings and scrap, of plastics
103.	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics
104.	3917	Tubes, pipes and hoses, and fittings therefor, of plastics
105.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
106.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
107.	3921	Other plates, sheets, film, foil and strip, of plastics
108.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics
109.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
110.	3925	Builder's wares of plastics, not elsewhere specified
111.	3926	PVC Belt Conveyor, Plastic Tarpaulin
112.	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non- conjugated diene rubber (EPDM)

113.	4003	Reclaimed rubber in primary forms or in plates, sheets or strip
114.	4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom
115.	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
116.	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
117.	4007	Vulcanised rubber thread and cord, other than latex rubber thread
118.	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
119.	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
120.	4010	Conveyor or transmission belts or belting, of vulcanised rubber
121.	4011	Rear Tractor tyres and rear tractor tyre tubes
122.	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]
123.	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]
124.	4202	School satchels and bags other than of leather or composition leather
125.	4202 12 10	Toilet cases
126.	4202 22 10	Hand bags and shopping bags, of artificial plastic material
127.	4202 22 20	Hand bags and shopping bags, of cotton
128.	4202 22 30	Hand bags and shopping bags, of jute
129.	4202 22 40	Vanity bags
130.	4202 29 10	Handbags of other materials excluding wicker work or basket work
131.	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.
132.	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303
133.	4304	Artificial fur and articles thereof
134.	4403	Wood in the rough
135.	4407	Wood sawn or chipped
136.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]
137.	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like)

		along any of its edges or faces, whether or not planed, sanded or end-jointed
138.	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between
139.	44 or any Chapter	Bamboo flooring tiles
140.	4419	Tableware and Kitchenware of wood
141.	4501	Waste cork; crushed, granulated or ground cork
142.	4502	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
143.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
144.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
145.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets
146.	4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)
147.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets
148.	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic packaging paper]
149.	4812	Filter blocks, slabs and plates, of paper pulp
150.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes
151.	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes
152.	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]
153.	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres
154.	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold

		business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]
155.	4821	Paper or paperboard labels of all kinds, whether or not printed
156.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
157.	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper]
158.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
159.	5402, 5404, 5406	All synthetic filament yarn such as nylon, polyester, acrylic, etc.
160.	5403, 5405, 5406	All artificial filament yarn such as viscose rayon, Cuprammonium, etc.
161.	5501, 5502	Synthetic or artificial filament tow
162.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres
163.	5505	Waste of manmade fibres
164.	5508	Sewing thread of manmade staple fibres
165.	5509, 5510, 5511	Yarn of manmade staple fibres
166.	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
167.	6402	Other footwear with outer soles and uppers of rubber or plastics
168.	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
169.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
170.	6405	Other footwear
171.	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof
172.	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
173.	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
174.	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
175.	6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed
176.	6506	Other headgear, whether or not lined or trimmed
177.	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks



		and chinstraps, for headgear
178.	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials
179.	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
180.	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69
181.	6810	Pre cast Concrete Pipes
182.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like
183.	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths
184.	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths
185.	6906	Salt Glazed Stone Ware Pipes
186.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
187.	6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]
188.	7001	Cullet and other waste and scrap of glass; glass in the mass
189.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
190.	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
191.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
192.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses
193.	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
194.	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter
195.	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)
196.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms

197.	7202	Ferro-alloys
198.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms
199.	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel
200.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel
201.	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
202.	7207	Semi-finished products of iron or non-alloy steel
203.	7208 to 7212	All flat-rolled products of iron or non-alloy steel
204.	7213 to 7215	All bars and rods, of iron or non-alloy steel
205.	7216	Angles, shapes and sections of iron or non-alloy steel
206.	7217	Wire of iron or non-alloy steel
207.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
208.	7219, 7220	All flat-rolled products of stainless steel
209.	7221, 7222	All bars and rods, of stainless steel
210.	7223	Wire of stainless steel
211.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
212.	7225, 7226	All flat-rolled products of other alloy steel
213.	7227, 7228	All bars and rods of other alloy steel.
214.	7229	Wire of other alloy steel
215.	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel
216.	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails
217.	7303	Tubes, pipes and hollow profiles, of cast iron
218.	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
219.	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel
220.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
221.	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
222.	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission

		towers]
223.	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
224.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
225.	7311	Containers for compressed or liquefied gas, of iron or steel
226.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
227.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
228.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
229.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315 82, 7315 89, 7315 90
230.	7316	Anchors, grapnels and parts thereof, of iron or steel
231.	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
232.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel
233.	7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included
234.	7320	Springs and leaves for springs, of iron and steel
235.	7321	LPG stoves
236.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
237.	7325	Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system
238.	7326	Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal
239.	7401	Copper mattes; cement copper (precipitated copper)
240.	7402	Unrefined copper; copper anodes for electrolytic refining
241.	7403	Refined copper and copper alloys, unwrought
242.	7404	Copper waste and scrap
243.	7405	Master alloys of copper

244.	7406	Copper powders and flakes
245.	7407	Copper bars, rods and profiles
246.	7408	Copper wire
247.	7409	Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm
248.	7410	Copper foils
249.	7411	Copper tubes and pipes
250.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
251.	7413	Stranded wires and cables
252.	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
253.	7419 91 00	Metal castings
254.	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
255.	7502	Unwrought nickel
256.	7503	Nickel waste and scrap
257.	7504	Nickel powders and flakes
258.	7505	Nickel bars, rods, profiles and wire
259.	7506	Nickel plates, sheets, strip and foil
260.	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
261.	7508	Other articles of nickel
262.	7601	Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods
263.	7602	Aluminium waste and scrap
264.	7603	Aluminium powders and flakes
265.	7604	Aluminium bars, rods and profiles
266.	7605	Aluminium wire
267.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm
268.	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm
269.	7608	Aluminium tubes and pipes
270.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
271.	7610 [Except 7610 10 00]	Aluminium structures (excluding prefabricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures
272.	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not

		fitted with mechanical or thermal equipment
273.	7612	Aluminium casks, drums, cans, boxes, etc.
274.	7613	Aluminium containers for compressed or liquefied gas
275.	7614	Stranded wires and cables
276.	7616	Other articles of aluminium
277.	7801	Unwrought lead
278.	7802	Lead waste and scrap
279.	7804	Lead plates, sheets, strip and foil; lead powders and flakes
280.	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)
281.	7901	Unwrought zinc
282.	7902	Zinc waste and scrap
283.	7903	Zinc dust, powders and flakes
284.	7904	Zinc bars, rods, profiles and wire
285.	7905	Zinc plates, sheets, strip and foil
286.	7907	Other articles of zinc including sanitary fixtures
287.	8001	Unwrought tin
288.	8002	Tin waste and scrap
289.	8003	Tin bars, rods, profiles and wire
290.	8007	Other articles of tin
291.	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap
292.	8113	Cermets and articles thereof, including waste and scrap
293.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
294.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
295.	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
296.	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks
297.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
298.	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools
299.	8208	Knives and cutting blades, for machines or for mechanical

		appliances
300.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets
301.	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
302.	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor
303.	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal
304.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal
305.	8307	Flexible tubing of base metal, with or without fittings
306.	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal
307.	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
308.	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
309.	8401	Nuclear reactors; machinery and apparatus for isotopes separation
310.	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
311.	8403	Central heating boilers other than those of heading 8402
312.	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
313.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
314.	8406	Steam turbines and other vapour turbines
315.	8410	Hydraulic turbines, water wheels, and regulators therefor
316.	8411	Turbo-jets, turbo-propellers and other gas turbines - turbo-jets
317.	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]
318.	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
319.	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
320.	8419 20	Medical, surgical or laboratory sterilisers

321.	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor
322.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
323.	8422 20 00, 8422 30 00, 8422 40 00, 8522 90 [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]
324.	8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [other than electric or electronic weighing machinery]
325.	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not charged]
326.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
327.	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
328.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
329.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
330.	8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils
331.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
332.	8440	Book-binding machinery, including book-sewing machines
333.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
334.	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
335.	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of connecting to an automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than ink cartridges with or without print head assembly and ink spray nozzle]
336.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
337.	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and

		machines for preparing textile yarns for use on the machines of heading 8446 or 8447
338.	8446	Weaving machines (looms)
339.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
340.	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
341.	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
342.	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
343.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
344.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
345.	8455	Metal-rolling mills and rolls therefor
346.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
347.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
348.	8458	Lathes (including turning centres) for removing metal
349.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
350.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
351.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included
352.	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or



		metal carbides, not specified above
353.	8463	Other machine-tools for working metal, or cermets, without removing material
354.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
355.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
356.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand
357.	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
358.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances
359.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
360.	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
361.	8472	Perforating or stapling machines (staplers), pencil sharpening machines
362.	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472
363.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
364.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
365.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
366.	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]
367.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
368.	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and

		thermostatically controlled valves
369.	8482	Ball bearing, Roller Bearings
370.	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories
371.	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter
372.	8501	Electric motors and generators (excluding generating sets)
373.	8502	Electric generating sets and rotary converters
374.	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502
375.	8504	Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)
376.	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads
377.	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss
378.	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets
379.	8517	Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528
380.	8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures [other than single loudspeakers, mounted in their enclosures]; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;
381.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
382.	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37
383.	8525	Closed-circuit television (CCTV)
384.	8528	Computer monitors not exceeding 17 inches, Set top Box for Television (TV)
385.	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)
386.	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors

387.	8534 00 00	Printed Circuits
388.	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts
389.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537
390.	8539	Electrical Filaments or discharge lamps
391.	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)
392.	8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals
393.	8542	Electronic integrated circuits
394.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter
395.	8544	Winding Wires; Coaxial cables; Optical Fiber
396.	8545	Carbon electrodes
397.	8546	Electrical insulators of any material
398.	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter
399.	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]
400.	8703	Cars for physically handicapped persons, subject to the following conditions: (a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and (b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.
401.	8704	Refrigerated motor vehicles
402.	8708	Following parts of tractors namely: (a) Rear Tractor wheel rim, (b) tractor centre housing, (c) tractor housing transmission, (d) tractor support front axle
403.	8715	Baby carriages and parts thereof
404.	8801	Balloons and dirigibles, gliders and other non-powered aircraft
405.	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof
406.	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof

407.	8908 00 00	Vessels and other floating structures for breaking up
408.	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked
409.	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]
410.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
411.	9004	Spectacles [other than corrective]; [* * *]
412.	9016	Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]
413.	9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter
414.	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
415.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments
416.	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
417.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
418.	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor
419.	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
420.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
421.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
422.	9032	Automatic regulating or controlling instruments and apparatus
423.	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90
424.	9103	Clocks with watch movements, excluding clocks of heading 9104

425.	9105	Other clocks
426.	9109	Clock movements, complete and assembled
427.	9114	Other clock parts
428.	9110	Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements
429.	9112	Clock cases, and parts thereof
430.	9301	Military weapons other than revolvers, pistols
431.	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzleloading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)
432.	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307
433.	9305	Parts and accessories of articles of headings 9301 to 9304
434.	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads
435.	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
436.	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
437.	9403	Bamboo furniture
438.	9404	Coir mattresses, cotton pillows, mattress and quilts
439.	9406	Prefabricated buildings
440.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
441.	9506	Swimming pools and padding pools
442.	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks
443.	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]
444.	9604 00 00	Hand sieves and hand riddles
445.	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning
446.	9607	Slide fasteners and parts thereof
447.	9608	Fountain pens, stylograph pens and other pens
448.	9610 00 00	Boards, with writing or drawing surface, whether or not framed
449.	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-

		pads, whether or not inked, with or without boxes
450.	9620 00 00	Monopods, bipods, tripods and similar articles
451.	9801	<p>All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified:</p> <p>(1) industrial plant,  (2) irrigation project,  (3) power project,  (4) mining project,  (5) project for the exploration for oil or other minerals, and  (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf;</p> <p>and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.</p>
452.	9802	Laboratory chemicals
453.	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI

SCHEDULE IV - 14%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	1703	Molasses
2.	1704	Chewing gum/bubble gum and white chocolate, not containing cocoa
3.	1804	Cocoa butter, fat and oil
4.	1805	Cocoa powder, not containing added sugar or sweetening matter
5.	1806	Chocolates and other food preparations containing cocoa
6.	1901 90 [other than 1901 10, 1901 20 00]	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]
7.	1905 32	Waffles and wafers coated with chocolate or containing chocolate
8.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee

9.	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder
10.	2106 90 20	Pan masala
11.	2202 90 90	Other non-alcoholic beverages
12.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
13.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
14.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
15.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]
16.	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
17.	2516 12 00	Granite, other than blocks
18.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
19.	2710	Avgas
20.	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
21.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
22.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
23.	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings
24.	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like
25.	3303	Perfumes and toilet waters
26.	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]
27.	3305 [other than 3305 90 11, 3305 90 19]	All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirituous); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]
28.	3306 [other than 3306 10]	Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual

	10, 3306 10 20]	retail packages [other than dentifrices in powder or paste from (tooth powder or toothpaste)]
29.	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants
30.	3401 30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
31.	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401
32.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
33.	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404
34.	3407	Modelling pastes, including those put up for children's amusement
35.	3602	Prepared explosives, other than propellant powders; such as Industrial explosives
36.	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
37.	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters
38.	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils
39.	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
40.	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
41.	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
42.	3820	Anti-freezing preparations and prepared de-icing fluids



43.	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics
44.	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics
45.	3926 [other than 3926 40 11, 3926 90 10]	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and plastic tarpaulins]
46.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle-rickshaws; and Rear Tractor tyres]
47.	4012	Retreaded or used tyres and flaps
48.	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]
49.	4016 [other than 4016 92 00]	Other articles of vulcanised rubber other than hard rubber (other than erasers)
50.	4017	Hard rubber (for example ebonite) in all forms, including waste and scrap; articles of hard rubber
51.	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
52.	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than School satchels and bags other than of leather or composition leather, Toilet cases, Hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, Vanity bags, Handbags of other materials excluding wicker work or basket work]
53.	4203	Articles of apparel and clothing accessories, of leather or of composition leather
54.	4205	Other articles of leather or of composition leather
55.	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
56.	4303	Articles of apparel, clothing accessories and other articles of furskin
57.	4304	Articles of artificial fur
58.	4410	Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
59.	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than

		specified boards
60.	4412	Plywood, veneered panels and similar laminated wood
61.	4413	Densified wood, in blocks, plates, strips, or profile shapes
62.	4414	Wooden frames for paintings, photographs, mirrors or similar objects
63.	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
64.	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware
65.	4814	Wall paper and similar wall coverings; window transparencies of paper
66.	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit
67.	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
68.	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
69.	6801	Setts, curbstones and flagstones, of natural stone (except slate)
70.	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone
71.	6803	Worked slate and articles of slate or of agglomerated slate
72.	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
73.	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
74.	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented
75.	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering
76.	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
77.	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
78.	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper,

		paperboard or other materials
79.	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included
80.	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths
81.	6904	Ceramic flooring blocks, support or filler tiles and the like
82.	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
83.	6906	Ceramic pipes, conduits, guttering and pipe fittings
84.	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
85.	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods
86.	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
87.	6913	Statuettes and other ornamental ceramic articles
88.	6914	Other ceramic articles
89.	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
90.	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
91.	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
92.	7006 00 00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
93.	7007	Safety glass, consisting of toughened (tempered) or laminated glass
94.	7008	Multiple-walled insulating units of glass
95.	7009	Glass mirrors, whether or not framed, including rear-view mirrors
96.	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like
97.	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
98.	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms
99.	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and

		lanterns]
100.	7321	Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel
101.	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel
102.	7324	Sanitary ware and parts thereof of iron and steel
103.	7418	All goods other than utensils i.e. sanitary ware and parts thereof of copper
104.	7419	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00
105.	7610 10 00	Doors, windows and their frames and thresholds for doors
106.	7615	All goods other than utensils i.e. sanitary ware and parts thereof
107.	8212	Razors and razor blades (including razor blade blanks in strips)
108.	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades thereof]
109.	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal
110.	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
111.	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
112.	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal
113.	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405
114.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine
115.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
116.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
117.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30], concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]

118.	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters
119.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
120.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
121.	8419	Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semi-conductor devices, apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [8419 89 70]; parts [8419 90]
122.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
123.	8423	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds
124.	8424	Fire extinguishers
125.	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
126.	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
127.	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
128.	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers
129.	8443	Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle
130.	8450	Household or laundry-type washing machines, including machines which both wash and dry
131.	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines]
132.	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines

133.	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter
134.	8479	Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]
135.	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)
136.	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals
137.	8504	Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]
138.	8506	Primary cells and primary batteries
139.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)
140.	8508	Vacuum cleaners
141.	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508
142.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
143.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines
144.	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
145.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
146.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545
147.	8517	ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40]
148.	8518	Single loudspeakers, mounted in their enclosures [8518 21 00], Audiofrequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00]
149.	8519	Sound recording or reproducing apparatus
150.	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521
151.	8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound

		recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [other than CCTV]
152.	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
153.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
154.	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 17 inches]
155.	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
156.	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
157.	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530
158.	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, bundles or cables
159.	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517
160.	8539	Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]
161.	8544	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber]
162.	8545	Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)
163.	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material
164.	8702	Motor vehicles for the transport of ten or more persons, including the driver
165.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]

166.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
167.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)
168.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
169.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
170.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
171.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
172.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
173.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars;
174.	8714	Parts and accessories of vehicles of headings 8711 and 8713
175.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
176.	8802	Aircrafts for personal use
177.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
178.	9004	Goggles
179.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
180.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
181.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
182.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
183.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
184.	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
185.	9012	Microscopes other than optical microscopes; diffraction apparatus
186.	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter
187.	9014	Direction finding compasses; other navigational instruments and



		appliances
188.	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
189.	9016	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights
190.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for/including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
191.	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
192.	9101	Wrist-watches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal
193.	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101
194.	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
195.	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders)
196.	9107	Time switches with clock or watch movement or with synchronous motor
197.	9108	Watch movements, complete and assembled
198.	9110	Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements
199.	9111	Watch cases and parts thereof
200.	9112	Cases for other than clocks, and parts thereof
201.	9113	Watch straps, watch bands and watch bracelets, and parts thereof
202.	9114	Other watch parts
203.	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
204.	9202	Other string musical instruments (for example, guitars, violins, harps)
205.	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
206.	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
207.	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
208.	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments

209.	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds
210.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
211.	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof
212.	9403	Other furniture [other than bamboo furniture] and parts thereof
213.	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
214.	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included
215.	9504	Video games consoles and Machines
216.	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
217.	9506	Articles and equipment for general physical exercise, gymnastics, athletics
218.	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]
219.	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
220.	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin
221.	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
222.	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks
223.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
224.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
225.	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
226.	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing
227.	9804	All dutiable articles intended for personal use
228.	-	Lottery authorized by State Governments <b>Explanation 1.-</b> For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods

		<p>and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p><b>Explanation 2. -</b></p> <p>(1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010</p>
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**SCHEDULE V - 1.5%**

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
(1)	(2)	(3)
1.	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport
2.	7102	Diamonds, whether or not worked, but not mounted or set [other than Non-Industrial Unworked or simply sawn, cleaved or bruted]
3.	7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]
4.	7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]
5.	7105	Dust and powder of natural or synthetic precious or semi-precious stones
6.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7.	7107	Base metals clad with silver, not further worked than semi-manufactured
8.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
9.	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
10.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
11.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
12.	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.
13.	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal

14.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
15.	7115	Other articles of precious metal or of metal clad with precious metal
16.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
17.	7117	Imitation jewellery
18.	7118	Coin

SCHEDULE VI - 0.125%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Diamonds, non-industrial unworked or simply sawn, cleaved or bruted
2.	7103	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped
3.	7104	Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped

**Explanation.** - For the purposes of this notification, -

- (i) The phrase "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a predetermined quantity or number, which is indicated on such package.
  - (ii) The phrase "registered brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.
  - (iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
  - (iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force with effect from the 1st day of July, 2017.

[\[Notification No. 1/2017-Central Tax \(Rate\), dated 28-6-2017\]](#)

*[Notification No. 12/2017-Central Tax (Rate), dated 28-6-2017]*

**Exemption from CGST on specified intra-State services**

In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the central tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

TABLE

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil
4	Chapter 99	Services by Central Government, State Government, Union territory, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil
5	Chapter 99	Services by a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil	Nil
6	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services—  (a) services by the Department of Posts by way of speed post, express parcel post, life	Nil	Nil

		<p>insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(c) transport of goods or passengers; or</p> <p>(d) any service, other than services covered under entries (a) to (c) above, provided to business entities.</p>		
7	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year.	Nil	Nil
		<p><b>Explanation.</b> - For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to-</p> <p>(a) services,-</p> <p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers; and</p> <p>(b) services by way of renting of immovable property.</p>		
8	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority :</p> <p><b>Provided</b> that nothing contained in this entry shall apply to services-</p> <p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a</p>	Nil	Nil

		<p>person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers.</p>		
9	Chapter 99	<p>Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees :</p> <p><b>Provided</b> that nothing contained in this entry shall apply to-</p> <p>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers :</p> <p><b>Provided</b> further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>	Nil	Nil
10	Heading 9954	<p>Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All</p>	Nil	Nil

		(Urban) Mission or Pradhan Mantri Awas Yojana.		
11	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil
12	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence.	Nil	Nil
13	Heading 9963 or - Heading 9972 or Heading 9995 or any other Heading of Section 9	<p>Services by a person by way of-</p> <p>(a) conduct of any religious ceremony;</p> <p>(b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub-clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act :</p> <p><b>Provided</b> that nothing contained in entry (b) of this exemption shall apply to,-</p> <p>(i) renting of rooms where charges are one thousand rupees or more per day;</p> <p>(ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day;</p> <p>(iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.</p>	Nil	Nil
14	Heading 9963	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent.	Nil	Nil
15	Heading 9964	<p>Transport of passengers, with or without accompanied belongings, by -</p> <p>(a) air, embarking from or</p>	Nil	Nil



		<p>terminating in an airport located in</p> <p>the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;</p> <p>(b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or</p> <p>(c) stage carriage other than air-conditioned stage carriage.</p>		
16	Heading 9964	<p>Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding :</p> <p><b>Provided</b> that nothing contained in this entry shall apply on or after the expiry of a period of one year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.</p>	Nil	Nil
17	Heading 9964	<p>Service of transportation of passengers, with or without accompanied belongings, by—</p> <p>(a) railways in a class other than—</p> <p>(i) first class; or</p> <p>(ii) an air-conditioned coach;</p> <p>(b) metro, monorail or tramway;</p> <p>(c) inland waterways;</p> <p>(d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and</p> <p>(e) metered cabs or auto rickshaws (including e-rick-shaws).</p>	Nil	Nil

18	Heading 9965	Services by way of transportation of goods- (a) by road except the services of— (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	Nil	Nil
19	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
20	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods — (a) relief materials meant for victims of natural or man-made, disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure.	Nil	Nil
21	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce;	Nil	Nil
		(b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;		

		(d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments.		
22	Heading 9966 or Heading 9973	Services by way of giving on hire - (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods.	Nil	Nil
23	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil
24	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
25	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
26	Heading 9971	Services by the Reserve Bank of India.	Nil	Nil
27	Heading 9971	Services by way of— (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (b) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.	Nil	Nil
28	Heading 9971 or Heading 9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil
29	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil	Nil
30	Heading 9971	Services by the Employees' State	Nil	Nil

	or Heading 9991	Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).		
31	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
32	Heading 9971	Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999).	Nil	Nil
33	Heading 9971	Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.	Nil	Nil
34	Heading 9971	<p>Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service.</p> <p><i>Explanation.</i> — For the purposes of this entry, "acquiring bank" means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.</p>	Nil	Nil
35	Heading 9971 or Heading 9991	<p>Services of general insurance business provided under following schemes -</p> <p>(a) Hut Insurance Scheme;</p> <p>(b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);</p> <p>(c) Scheme for Insurance of Tribals;</p> <p>(d) Janata Personal Accident Policy and Gramin Accident Policy;</p> <p>(e) Group Personal Accident Policy for Self-Employed Women;</p> <p>(f) Agricultural Pumpset and Failed Well Insurance;</p> <p>(g) premia collected on export credit insurance;</p>	Nil	Nil

		<p>(h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;</p> <p>(i) Jan Arogya Bima Policy;</p> <p>(j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana);</p> <p>(k) Pilot Scheme on Seed Crop Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme;</p> <p>(n) Rashtriya Swasthya Bima Yojana;</p> <p>(o) Coconut Palm Insurance Scheme;</p> <p>(p) Pradhan Mantri Suraksha BimaYojna;</p> <p>(q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).</p>		
36	Heading 9971 or Heading 9991	Services of life insurance business provided under following schemes-	Nil	Nil
		<p>(a) Janashree Bima Yojana;</p> <p>(b) Aam Aadmi Bima Yojana;</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees;</p> <p>(d) Varishtha Pension Bima Yojana;</p> <p>(e) Pradhan Mantri Jeevan JyotiBimaYojana;</p> <p>(f) Pradhan Mantri Jan DhanYogana;</p>		

		(g) Pradhan Mantri Vaya Vandan Yojana.		
37	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
39	Heading 9971 or Heading 9985	Services by the following persons in respective capacities - (a) business facilitator or a business correspondent to a banking company with respect to - accounts in its. rural area branch; (b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or (c) business facilitator or a business correspondent to an insurance company in a rural area.	Nil	Nil
40	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil
41	Heading 9972	One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.	Nil	Nil
42	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1st April, 2016, on payment of licence fee or spectrum	Nil	Nil

		user charges, as the case may be.		
43	Heading 9973	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	Nil	Nil
44	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely :-	Nil	Nil
		<p>(a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and</p> <p>(b) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.</p>		
45	Heading 9982 or Heading 9991	<p>Services provided by-</p> <p>(a) an arbitral tribunal to -</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to</p> <p>(i) an advocate or partnership firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or</p> <p>(iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>(c) a senior advocate by way of legal services to -</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an</p>	Nil	Nil

		aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.		
46	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
47	Heading 9983 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of- (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.	Nil	Nil
48	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bioincubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil	Nil
49	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
50	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
51	Heading 9984	Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.	Nil	Nil
52	Heading 9985	Services by an organiser to any person in respect of a business exhibition held	Nil	Nil



		outside India.		
53	Heading 9985	<p>Services by way of sponsorship of sporting events organised -</p> <p>(a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or country;</p> <p>(b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;</p> <p>(c) by the Central Civil Services Cultural and Sports Board;</p> <p>(d) as part of national games, by the Indian Olympic Association; or</p> <p>(e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.</p>	Nil	Nil
54	Heading 9986	<p>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of -</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p>	Nil	Nil

		<p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p>		
		(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.		
55	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil
56	Heading 9988	Services by way of slaughtering of animals.	Nil	Nil
57	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, precooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil
58	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge	Nil	Nil

		dissemination.		
59	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
60	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs, the Government of India, under bilateral arrangement.	Nil	Nil
61	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
62	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil
63	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil	Nil
64	Heading 9991 or Heading 9973	<p>Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1st April, 2016 :</p> <p><b>Provided</b> that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in instalments, for assignment of right to use such natural resource.</p>	Nil	Nil
65	Heading 9991	Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export	Nil	Nil

		cargo on payment of Merchant Overtime charges.		
66	Heading 9992	<p>Services provided -</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(b) to an educational institution, by way of,-</p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or housekeeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution; up to higher secondary;</p> <p><b>Provided</b> that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p>	Nil	Nil
67	Heading 9992	<p>Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme: -</p> <p>(a) two years full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management;</p> <p>(b) fellow programme in Management;</p> <p>(c) five years integrated programme in Management.</p>	Nil	Nil
68	Heading 9992 or Heading 9996	<p>Services provided to a recognised sports body by-</p> <p>(a) an individual as a player, referee, umpire, coach or team manager</p>	Nil	Nil

		for participation in a sporting event organised by a recognized sports body; (b) another recognised sports body.		
69	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by, _ (a) the National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation; (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to-	Nil	Nil
		(i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development Corporation.		
70	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil
71	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil

72	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
73	Heading 9993	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	Nil	Nil
74	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil
75	Heading 9994	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.	Nil	Nil
76	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil
77	Heading 9995	Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution - (a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and Service Tax; or (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.	Nil	Nil

78	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of-  (a) music, or (b) dance, or (c) theatre,  if the consideration charged for such performance is not more than one lakh and fifty thousand rupees:  <b>Provided</b> that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil	Nil
79	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
80	Heading 9996	Services by way of training or coaching in recreational activities relating to-  (a) arts or culture, or (b) sports by charitable entities registered under section 12AA of the Income-tax Act.	Nil	Nil
81	Heading 9996	Services by way of right to admission to-  (a) circus, dance, or theatrical performance including drama or ballet;  (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;  (c) recognised sporting event, where the consideration for admission is not more than Rs. 250 per person as referred to in (a), (b) and (c) above.	Nil	Nil

**2. Definitions.** - For the purposes of this notification, unless the context otherwise requires, -

- (a) "advertisement" means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;
- (b) "advocate" has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);
- (c) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training;
- (d) "agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;
- (e) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under

- a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;
- (f) "aircraft" has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);
  - (g) "airport" has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994);
  - (h) "approved vocational education course" means, -
    - (i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or
    - (ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;
  - (i) "arbitral tribunal" has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);
  - (j) "authorised dealer of foreign exchange" shall have the same meaning assigned to "Authorised person" in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);
  - (k) "authorised medical practitioner" means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;
  - (l) "banking company" has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);
  - (m) "brand ambassador" means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;
  - (n) "business entity" means any person carrying out business;
  - (o) "business facilitator or business correspondent" means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;
  - (p) "Central Electricity Authority" means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);
  - (q) "Central Transmission Utility" shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);
  - (r) "charitable activities" means activities relating to -
    - (i) public health by way of, -
      - (A) care or counseling of
        - (I) terminally ill persons or persons with severe physical or mental disability;
        - (II) persons afflicted with HIV or AIDS;
        - (III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or
      - (B) public awareness of preventive health, family planning or prevention of HIV infection;
    - (ii) advancement of religion, spirituality or yoga;
    - (iii) advancement of educational programmes or skill development relating to, -
      - (A) abandoned, orphaned or homeless children;
      - (B) physically or mentally abused and traumatized persons;
      - (C) prisoners; or
      - (D) persons over the age of 65 years residing in a rural area;
    - (iv) preservation of environment including watershed, forests and wildlife;
  - (s) "clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a



- place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
- (t) "contract carriage" has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
  - (u) "courier agency" means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;
  - (v) "Customs station" shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962);
  - (w) "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;
  - (x) "distributor or selling agent" means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;
  - (y) "educational institution" means an institution providing services by way of,-
    - (i) pre-school education and education up to higher secondary school or equivalent;
    - (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
    - (iii) education as a part of an approved vocational education course;
  - (z) "electricity transmission or distribution utility" means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;
  - (za) "e-rickshaw" means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;
  - (zb) "general insurance business" has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);
  - (zc) "general public" means the body of people at large sufficiently defined by some common quality of public or impersonal nature;
  - (zd) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
  - (ze) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;
  - (zf) "governmental authority" has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);
  - (zg) "health care services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;
  - (zh) "incubatee" means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;
  - (zi) "inland waterway" means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);
  - (zj) "insurance company" means a company carrying on life insurance business or general insurance business;
  - (zk) "interest" means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which

- has not been utilised;
- (zl) “intermediary” has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;
  - (zm) “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;
  - (zn) “life insurance business” has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);
  - (zo) “life micro-insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;
  - (zp) “metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);
  - (zq) “national park” has the same meaning as assigned to it in clause (21) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);
  - (zr) “online information and database access or retrieval services” shall have the same meaning as assigned to it in clause (17) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);
  - (zs) “original works” means-all new constructions —
    - (i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
    - (ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;
  - (zt) “print media” means,—
    - (i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;
    - (ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);
  - (zu) “port” has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);
  - (zv) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;
  - (zw) “recognised sporting event” means any sporting event,-
    - (i) organised by a recognised sports body where the participating team or individual represent any district, State, zone or country;
    - (ii) organised -
      - (A) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State or zone;
      - (B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;
      - (C) by Central Civil Services Cultural and Sports Board;
      - (D) as part of national games, by Indian Olympic Association; or
      - (E) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;
  - (zx) “recognised sports body” means -
    - (i) the Indian Olympic Association;
    - (ii) Sports Authority of India;
    - (iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;
    - (iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;

- (v) the International Olympic Association or a federation recognised by the International Olympic Association; or
- (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;
- (zy) "religious place" means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;
- (zz) "renting in relation to immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;
- (zza) "Reserve Bank of India" means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);
- (zzb) "residential complex" means any complex comprising of a building or buildings, having more than one single residential unit;
- (zzc) "rural area" means the area comprised in a village as defined in land revenue records, excluding-
  - the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;
- (zzd) "senior advocate" has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);
- (zze) "single residential unit" means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;
- (zzf) "special category States" shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,
- (zzg) "specified organisation" shall mean,-
  - (i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
  - (ii) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);
- (zzh) "stage carriage" shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (zzi) "State Electricity Board" means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);
- (zzj) "State Transmission Utility" shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003);
- (zzk) "state transport undertaking" has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (zzl) "tiger reserve" has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);
- (zzm) "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;
- (zzn) "trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);
- (zzo) "vessel" has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);
- (zzp) "wildlife sanctuary" means a sanctuary as defined in clause (26) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);
- (zzq) "zoo" has the same meaning as assigned to it in clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).

3. *Explanation.*- For the purposes of this notification,-

- (i) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the scheme of classification of services.
  - (ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.
4. This notification shall come into force on the 1st day of July, 2017.

*[Notification No. 12/2017-Central Tax (Rate), dated 28-6-2017]*

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Section 5 : Construction Services</b>		
<b>Heading No.9954</b>		<b>Construction services</b>
<b>Group 99541</b>		<b>Construction services of buildings</b>
	995411	Construction services of single dwelling or multi dwelling or multi-storied residential buildings
	995412	Construction services of other residential buildings such as old age homes, homeless shelters, hostels etc
	995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
	995414	Construction services of commercial buildings such as office buildings, exhibition & marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings.
	995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings
	995416	Construction Services of other buildings n.e.c
	995419	Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the buildings covered above.
<b>Group 99542</b>		<b>General construction services of civil engineering works</b>
	995421	General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels
	995422	General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	995423	General construction services of long-distance underground/overland/submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works.
	995424	General construction services of local water & sewage pipelines, electricity and communication cables & related works
	995425	General construction services of mines and industrial plants
	995426	General Construction services of Power Plants and its related infrastructure
	995427	General construction services of outdoor sport and recreation facilities
	995428	General construction services of other civil engineering works n.e.c.
	995429	Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above.
<b>Group 99543</b>		<b>Site preparation services</b>
	995431	Demolition services
	995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling & boring & core extraction, digging of trenches.
	995433	Excavating and earthmoving services
	995434	Water well drilling services and septic system installation services
	995435	Other site preparation services n.e.c
	995439	Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.
<b>Group 99544</b>		<b>Assembly and erection of prefabricated constructions</b>
	995441	Installation, assembly and erection services of prefabricated buildings
	995442	Installation, assembly and erection services of other prefabricated structures and constructions
	995443	Installation services of all types of street furniture (e.g., bus shelters, benches, telephone booths, public toilets, etc.)

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	995444	Other assembly and erection services n.e.c.
	995449	Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.
<b>Group 99545</b>		<b>Special trade construction services</b>
	995451	Pile driving and foundation services
	995452	Building framing & Roof Framing services
	995453	Roofing and waterproofing services
	995454	Concrete services
	995455	Structural steel erection services
	995456	Masonry services
	995457	Scaffolding services
	995458	Other special trade construction services n.e.c.
	995459	Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.
<b>Group 99546</b>		<b>Installation services</b>
	995461	Electrical installation services including Electrical wiring & fitting services, fire alarm installation services, burglar alarm system installation services.
	995462	Water plumbing and drain laying services
	995463	Heating, ventilation and air conditioning equipment installation services
	995464	Gas fitting installation services
	995465	Insulation services
	995466	Lift and escalator installation services
	995468	Other installation services n.e.c.
	995469	Services involving Repair, alterations, additions, replacements, maintenance of the installations covered above.
<b>Group 99547</b>		<b>Building completion and finishing services</b>

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	995471	Glazing services
	995472	Plastering services
	995473	Painting services
	995474	Floor and wall tiling services
	995475	Other floor laying, wall covering and wall papering services
	995476	Joinery and carpentry services
	995477	Fencing and railing services
	995478	Other building completion and finishing services n.e.c.
	995479	Services involving Repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above.
<b>Section 6 : Distributive Trade Services ; Accomodation, Food &amp; Beverage Service; Transport Services; Gas &amp; Electricity Distribution Services</b>		
<b>Heading No. 9961</b>		<b>Services in wholesale trade</b>
<b>Group 99611</b>		
	996111	Services provided for a fee/commission or contract basis on wholesale trade
<b>Heading No. 9962</b>		<b>Services in retail trade</b>
<b>Group 99621</b>		
	996211	Services provided for a fee/commission or contract basis on retail trade
<b>Heading No. 9963</b>		<b>Accommodation, Food and beverage services</b>
<b>Group 99631</b>		<b>Accommodation services</b>
	996311	Room or unit accommodation services provided by Hotels, INN, Guest House, Club etc
	996312	Camp site services
	996313	Recreational and vacation camp services



**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Group 99632</b>		<b>Other accommodation services</b>
	996321	Room or unit accommodation services for students in student residences
	996322	Room or unit accommodation services provided by Hostels, Camps, Paying Guest etc
	996329	Other room or unit accommodation services n.e.c.
<b>Group 99633</b>		<b>Food, edible preparations, alcoholic &amp; non-alcoholic beverages serving services</b>
	996331	Services provided by Restaurants, Cafes and similar eating facilities including takeaway services, Room services and door delivery of food.
	996332	Services provided by Hotels, INN, Guest House, Club etc including Room services, takeaway services and door delivery of food.
	996333	Services provided in Canteen and other similar establishments
	996334	Catering Services in Exhibition halls, Events, Marriage Halls and other outdoor/indoor functions.
	996335	Catering services in trains, flights etc.
	996336	Preparation and/or supply services of food, edible preparations, alcoholic & non-alcoholic beverages to airlines and other transportation operators
	996337	Other contract food services
	996339	Other food, edible preparations, alcoholic & non-alcoholic beverages serving services n.e.c.
<b>Heading No. 9964</b>		<b>Passenger transport services</b>
<b>Group 99641</b>		<b>Local transport and sightseeing transportation services of passengers</b>

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	996411	Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles
	996412	Taxi services including radio taxi & other similar services;
	996413	Non-scheduled local bus and coach charter services
	996414	Other land transportation services of passengers.
	996415	Local water transport services of passengers by ferries, cruises etc
	996416	Sightseeing transportation services by rail, land, water & air
	996419	Other local transportation services of passengers n.e.c.
<b>Group 99642</b>		<b>Long-distance transport services of passengers</b>
	996421	Long-distance transport services of passengers through Rail network by Railways, Metro etc
	996422	Long-distance transport services of passengers through Road by Bus, Car, non-scheduled long distance bus and coach services, stage carriage etc
	996423	Taxi services including radio taxi & other similar services
	996424	Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships etc
	996425	Domestic/International Scheduled Air transport services of passengers
	996426	Domestic/international non-scheduled air transport services of Passengers
	996427	Space transport services of passengers
	996429	Other long-distance transportation services of passengers n.e.c.
<b>Heading No. 9965</b>		<b>Goods Transport Services</b>
<b>Group 99651</b>		<b>Land transport services of Goods</b>
	996511	Road transport services of Goods including letters, parcels, live animals, household & office furniture, containers etc by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles.
	996512	Railway transport services of Goods including letters, parcels, live animals, household & office furniture, intermodal containers, bulk cargo etc

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	996513	Transport services of petroleum & natural gas, water, sewerage and other goods via pipeline
	996519	Other land transport services of goods n.e.c.
<b>Group 99652</b>		<b>Water transport services of goods</b>
	996521	Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships etc
	996522	Inland water transport services of goods by refrigerator vessels, tankers and other vessels.
<b>Group 99653</b>		<b>Air and space transport services of goods</b>
	996531	Air transport services of letters & parcels and other goods
	996532	Space transport services of freight
<b>Heading No. 9966</b>		<b>Rental services of transport vehicles with or without operators</b>
<b>Group 99660</b>		<b>Rental services of transport vehicles with or without operators</b>
	996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator
	996602	Rental services of water vessels including passenger vessels, freight vessels etc with or without operator
	996603	Rental services of aircraft including passenger aircrafts, freight aircrafts etc with or without operator
	996609	Rental services of other transport vehicles n.e.c. with or without operator
<b>Heading No.9967</b>		<b>Supporting services in transport</b>
<b>Group 99671</b>		<b>Cargo handling services</b>
	996711	Container handling services
	996712	Customs House Agent services
	996713	Clearing and forwarding services

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	996719	Other cargo and baggage handling services
<b>Group 99672</b>		<b>Storage and warehousing services</b>
	996721	Refrigerated storage services
	996722	Bulk liquid or gas storage services
	996729	Other storage and warehousing services
<b>Group 99673</b>		<b>Supporting services for railway transport</b>
	996731	Railway pushing or towing services
	996739	Other supporting services for railway transport n.e.c.
<b>Group 99674</b>		<b>Supporting services for road transport</b>
	996741	Bus station services
	996742	Operation services of National Highways, State Highways, Expressways, Roads & streets; bridges and tunnel operation services.
	996743	Parking lot services
	996744	Towing services for commercial and private vehicles
	996749	Other supporting services for road transport n.e.c.
<b>Group 99675</b>		<b>Supporting services for water transport (coastal, transoceanic and inland waterways)</b>
	996751	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc
	996752	Pilotage and berthing services
	996753	Vessel salvage and refloating services
	996759	Other supporting services for water transport n.e.c.
<b>Group 99676</b>		<b>Supporting services for air or space transport</b>
	996761	Airport operation services (excl. cargo handling)

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	996762	Air traffic control services
	996763	Other supporting services for air transport
	996764	Supporting services for space transport
<b>Group 99679</b>		<b>Other supporting transport services</b>
	996791	Goods transport agency services for road transport
	996792	Goods transport agency services for other modes of transport
	996793	Other goods transport services
	996799	Other supporting transport services n.e.c
<b>Heading No. 9968</b>		<b>Postal and courier services</b>
<b>Group 99681</b>		<b>Postal and courier services</b>
	996811	Postal services including post office counter services, mail box rental services.
	996812	Courier services
	996813	Local delivery services
	996819	Other Delivery Services n.e.c
<b>Heading No. 9969</b>		<b>Electricity, gas, water and other distribution services</b>
<b>Group 99691</b>		<b>Electricity and gas distribution services</b>
	996911	Electricity transmission services
	996912	Electricity distribution services
	996913	Gas distribution services
<b>Group 99692</b>		<b>Water distribution and other services</b>
	996921	Water distribution services
	996922	Services involving distribution of steam, hot water and air conditioning supply etc.
	996929	Other similar services.

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Section 7: Financial and related services; real estate services; and rental and leasing services</b>		
<b>Heading No. 9971</b>		<b>Financial and related services</b>
<b>Group 99711</b>		<b>Financial services (except investment banking, insurance services and pension services)</b>
	997111	Central banking services
	997112	Deposit services
	997113	Credit-granting services including stand-by commitment, guarantees & securities
	997114	Financial leasing services
	997119	Other financial services (except investment banking, insurance services and pension services)
<b>Group 99712</b>		<b>Investment banking services</b>
	997120	Investment banking services
<b>Group 99713</b>		<b>Insurance and pension services (excluding reinsurance services)</b>
	997131	pension services
	997132	Life insurance services (excluding reinsurance services)
	997133	Accident and health insurance services
	997134	Motor vehicle insurance services
	997135	Marine, aviation, and other transport insurance services
	997136	Freight insurance services & Travel insurance services
	997137	Other property insurance services
	997139	Other non-life insurance services (excluding reinsurance services)
<b>Group 99714</b>		<b>Reinsurance services</b>
	997141	Life reinsurance services
	997142	Accident and health reinsurance services

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

<b>Heading &amp; Group</b>	<b>Service Code (Tariff)</b>	<b>Service Description</b> <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	997143	Motor vehicle reinsurance services
	997144	Marine, aviation and other transport reinsurance ser
	997145	services
	997146	Freight reinsurance services
	997147	Other property reinsurance services
	997149	Other non-life reinsurance services
<b>Group 99715</b>		<b>Services auxiliary to financial services (other than to insurance and pensions)</b>
	997151	Services related to investment banking such as mergers & acquisition services, corporate finance & venture capital services
	997152	Brokerage and related securities and commodities services including commodity exchange services
	997153	Portfolio management services except pension funds
	997154	Trust and custody services
	997155	Services related to the administration of financial markets
	997156	Financial consultancy services
	997157	Foreign exchange services
	997158	Financial transactions processing and clearing house services
	997159	Other services auxiliary to financial services
<b>Group 99716</b>		<b>Services auxillary to insurance and pensions</b>
	997161	Insurance brokerage and agency services
	997162	Insurance claims adjustment services
	997163	Actuarial services
	997164	Pension fund management services
	997169	Other services auxiliary to insurance and pensions
<b>Group 99717</b>		<b>Services of holding financial assets</b>

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	997171	Services of holding equity of subsidiary companies
	997172	Services of holding securities and other assets of trusts and funds and similar financial entities
<b>Heading No.9972</b>		<b>Real estate services</b>
<b>Group 99721</b>		<b>Real estate services involving owned or leased property</b>
	997211	Rental or leasing services involving own or leased residential property
	997212	Rental or leasing services involving own or leased non-residential property
	997213	Trade services of buildings
	997214	Trade services of time-share properties
	997215	Trade services of vacant and subdivided land
<b>Group 99722</b>		<b>Real estate services on a fee/commission basis or contract basis</b>
	997221	Property management services on a fee/commission basis or contract basis
	997222	Building sales on a fee/commission basis or contract basis
	997223	Land sales on a fee/commission basis or contract basis
	997224	Real estate appraisal services on a fee/commission basis or contract basis
<b>Heading no.9973</b>		<b>Leasing or rental services with or without operator</b>
<b>Group 99731</b>		<b>Leasing or rental services concerning machinery and equipment with or without operator</b>
	997311	Leasing or rental services concerning transport equipments including containers, with or without operator
	997312	Leasing or rental services concerning agricultural machinery and equipment with or without operator
	997313	Leasing or rental services concerning construction machinery and equipment with or without operator
	997314	Leasing or rental services concerning office machinery and equipment (except computers) with or without operator



**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

<b>Heading &amp; Group</b>	<b>Service Code (Tariff)</b>	<b>Service Description</b> <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	997315	Leasing or rental services concerning computers with or without operators
	997316	Leasing or rental services concerning telecommunications equipment with or without operator
	997319	Leasing or rental services concerning other machinery and equipments with or without operator
<b>Group 99732</b>		<b>Leasing or rental services concerning other goods</b>
	997321	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (Home entertainment equipment )
	997322	Leasing or rental services concerning video tapes and disks (Home entertainment equipment )
	997323	Leasing or rental services concerning furniture and other household appliances
	997324	Leasing or rental services concerning pleasure and leisure equipment.
	997325	Leasing or rental services concerning household linen.
	997326	Leasing or rental services concerning textiles, clothing and footwear.
	997327	Leasing or rental services concerning do-it-yourself machinery and equipment
	997329	Leasing or rental services concerning other goods
<b>Group 99733</b>		<b>Licensing services for the right to use intellectual property and similar products</b>
	997331	Licensing services for the right to use computer software and databases.
	997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme etc.
	997333	Licensing services for the right to reproduce original art works
	997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals.
	997335	Licensing services for the right to use R&D products
	997336	Licensing services for the right to use trademarks and franchises

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	997337	Licensing services for the right to use minerals including its exploration and evaluation
	997338	Licensing services for right to use other natural resources including telecommunication spectrum
	997339	Licensing services for the right to use other intellectual property products and other resources n.e.c
<b>Section 8 : Business and Production Services</b>		
<b>Heading no. 9981</b>		<b>Research and development services</b>
<b>Group 99811</b>		<b>Research and experimental development services in natural sciences and engineering.</b>
	998111	Research and experimental development services in natural sciences
	998112	Research and experimental development services in engineering and technology
	998113	Research and experimental development services in medical sciences and pharmacy.
	998114	Research and experimental development services in agricultural sciences.
<b>Group 99812</b>		<b>Research and experimental development services in social sciences and humanities.</b>
	998121	Research and experimental development services in social sciences.
	998122	Research and experimental development services in humanities
<b>Group 99813</b>		<b>Interdisciplinary research services.</b>
	998130	Interdisciplinary research and experimental development services.
<b>Group 99814</b>		<b>Research and development originals</b>
	998141	Research and development originals in pharmaceuticals

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<b>Heading &amp; Group</b>	<b>Service Code (Tariff)</b>	<b>Service Description</b> <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	998142	Research and development originals in agriculture
	998143	Research and development originals in biotechnology
	998144	Research and development originals in computer related sciences
	998145	Research and development originals in other fields n.e.c.
<b>Heading no. 9982</b>		<b>Legal and accounting services</b>
<b>Group 99821</b>		<b>Legal services</b>
	998211	Legal advisory and representation services concerning criminal law.
	998212	Legal advisory and representation services concerning other fields of law.
	998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights.
	998214	Legal documentation and certification services concerning other documents.
	998215	Arbitration and conciliation services
	998216	Other legal services n.e.c.
<b>Group 99822</b>		<b>Accounting, auditing and bookkeeping services</b>
	998221	Financial auditing services
	998222	Accounting and bookkeeping services
	998223	Payroll services
	998224	Other similar services n.e.c
<b>Group 99823</b>		<b>Tax consultancy and preparation services</b>
	998231	Corporate tax consulting and preparation services
	998232	Individual tax preparation and planning services
<b>Group 99824</b>		<b>Insolvency and receivership services</b>
	998240	Insolvency and receivership services
<b>Heading no. 9983</b>		<b>Other professional, technical and business services</b>

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Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Group 99831</b>		<b>Management consulting and management services; information technology services.</b>
	998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management.
	998312	Business consulting services including public relations services
	998313	Information technology (IT) consulting and support services
	998314	Information technology (IT) design and development services
	998315	Hosting and information technology (IT) infrastructure provisioning services
	998316	IT infrastructure and network management services
	998319	Other information technology services n.e.c
<b>Group 99832</b>		<b>Architectural services, urban and land planning and landscape architectural services</b>
	998321	Architectural advisory services
	998322	Architectural services for residential building projects
	998323	Architectural services for non-residential building projects
	998324	Historical restoration architectural services
	998325	Urban planning services
	998326	Rural land planning services
	998327	Project site master planning services
	998328	Landscape architectural services and advisory services
<b>Group 99833</b>		<b>Engineering services</b>
	998331	Engineering advisory services
	998332	Engineering services for building projects
	998333	Engineering services for industrial and manufacturing projects
	998334	Engineering services for transportation projects
	998335	Engineering services for power projects

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<b>Heading &amp; Group</b>	<b>Service Code (Tariff)</b>	<b>Service Description</b> <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	998336	Engineering services for telecommunications and broadcasting projects
	998337	Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects.
	998338	Engineering services for other projects n.e.c.
	998339	Project management services for construction projects
<b>Group 99834</b>		<b>Scientific and other technical services</b>
	998341	Geological and geophysical consulting services
	998342	Subsurface surveying services
	998343	Mineral exploration and evaluation
	998344	Surface surveying and map-making services
	998345	Weather forecasting and meteorological services
	998346	Technical testing and analysis services
	998347	Certification of ships, aircraft, dams, etc.
	998348	Certification and authentication of works of art
	998349	Other technical and scientific services n.e.c.
<b>Group 99835</b>		<b>Veterinary services</b>
	998351	Veterinary services for pet animals
	998352	Veterinary services for livestock
	998359	Other veterinary services n.e.c.
<b>Group 99836</b>		<b>Advertising services and provision of advertising space or time.</b>
	998361	Advertising Services
	998362	Purchase or sale of advertising space or time, on commission
	998363	Sale of advertising space in print media (except on commission)
	998364	Sale of TV and radio advertising time
	998365	Sale of Internet advertising space
	998366	Sale of other advertising space or time (except on commission)

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Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Group 99837</b>		<b>Market research and public opinion polling services</b>
	998371	Market research services
	998372	Public opinion polling services
<b>Group 99838</b>		<b>Photography &amp; Videography and their processing services</b>
	998381	Portrait photography services
	998382	Advertising and related photography services
	998383	Event photography and event videography services
	998384	Specialty photography services
	998385	Restoration and retouching services of photography
	998386	Photographic & videographic processing services
	998387	Other Photography & Videography and their processing services n.e.c.
<b>Group 99839</b>		<b>Other professional, technical and business services.</b>
	998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services
	998392	Design originals
	998393	Scientific and technical consulting services
	998394	Original compilations of facts/information
	998395	Translation and interpretation services
	998396	Trademarks and franchises
	998397	Sponsorship Services & Brand Promotion Services
	998399	Other professional, technical and business services n.e.c.
<b>Heading no. 9984</b>		<b>Telecommunications, broadcasting and information supply services</b>
<b>Group 99841</b>		<b>Telephony and other telecommunications services</b>
	998411	Carrier services
	998412	Fixed telephony services

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

<b>Heading &amp; Group</b>	<b>Service Code (Tariff)</b>	<b>Service Description</b> <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	998413	Mobile telecommunications services
	998414	Private network services
	998415	Data transmission services
	998419	Other telecommunications services including Fax services, Telex services n.e.c.
<b>Group 99842</b>		<b>Internet telecommunications services</b>
	998421	Internet backbone services
	998422	Internet access services in wired and wireless mode.
	998423	Fax, telephony over the Internet
	998424	Audio conferencing and video conferencing over the Internet
	998429	Other Internet telecommunications services n.e.c.
<b>Group 99843</b>		<b>On-line content services</b>
	998431	On-line text based information such as online books, newspapers, periodicals, directories etc
	998432	On-line audio content
	998433	On-line video content
	998434	Software downloads
	998439	Other on-line contents n.e.c.
<b>Group 99844</b>		<b>News agency services</b>
	998441	News agency services to newspapers and periodicals
	998442	Services of independent journalists and press photographers
	998443	News agency services to audiovisual media
<b>Group 99845</b>		<b>Library and archive services</b>
	998451	Library services
	998452	Operation services of public archives including digital archives

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

<b>Heading &amp; Group</b>	<b>Service Code (Tariff)</b>	<b>Service Description</b> <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	998453	Operation services of historical archives including digital archives
<b>Group 99846</b>		<b>Broadcasting, programming and programme distribution services</b>
	998461	Radio broadcast originals
	998462	Television broadcast originals
	998463	Radio channel programmes
	998464	Television channel programmes
	998465	Broadcasting services
	998466	Home programme distribution services
<b>Heading no. 9985</b>		<b>Support services</b>
<b>Group 99851</b>		<b>Employment services including personnel search/referral service &amp; labour supply service</b>
	998511	Executive/retained personnel search services
	998512	Permanent placement services, other than executive search services
	998513	Contract staffing services
	998514	Temporary staffing services
	998515	Long-term staffing (pay rolling) services
	998516	Temporary staffing-to-permanent placement services
	998517	Co-employment staffing services
	998519	Other employment & labour supply services n.e.c
<b>Group 99852</b>		<b>Investigation and security services</b>
	998521	Investigation services
	998522	Security consulting services
	998523	Security systems services
	998524	Armoured car services
	998525	Guard services
	998526	Training of guard dogs



**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	998527	Polygraph services
	998528	Fingerprinting services
	998529	Other security services n.e.c.
<b>Group 99853</b>		<b>Cleaning services</b>
	998531	Disinfecting and exterminating services
	998532	Window cleaning services
	998533	General cleaning services
	998534	Specialized cleaning services for reservoirs and tanks
	998535	Sterilization of objects or premises (operating rooms)
	998536	Furnace and chimney cleaning services
	998537	Exterior cleaning of buildings of all types
	998538	Cleaning of transportation equipment
	998539	Other cleaning services n.e.c.
<b>Group 99854</b>		<b>Packaging services</b>
	998540	Packaging services of goods for others
	998541	Parcel packing and gift wrapping
	998542	Coin and currency packing services
	998549	Other packaging services n.e.c
<b>Group 99855</b>		<b>Travel arrangement, tour operator and related services</b>
	998551	Reservation services for transportation
	998552	Reservation services for accommodation, cruises and package tours
	998553	Reservation services for convention centres, congress centres and exhibition halls
	998554	Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services
	998555	Tour operator services

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	998556	Tourist guide services
	998557	Tourism promotion and visitor information services
	998559	Other travel arrangement and related services n.e.c
<b>Group 99859</b>		<b>Other support services</b>
	998591	Credit reporting & rating services
	998592	Collection agency services
	998593	Telephone-based support services
	998594	Combined office administrative services
	998595	Specialized office support services such as duplicating services, mailing services, document preparation etc
	998596	Events, Exhibitions, Conventions and trade shows organisation and assistance services
	998597	Landscape care and maintenance services
	998598	Other information services n.e.c.
	998599	Other support services n.e.c.
<b>Heading no.9986</b>		<b>Support services to agriculture, hunting, forestry, fishing, mining and utilities.</b>
<b>Group 99861</b>		<b>Support services to agriculture, hunting, forestry and fishing</b>
	998611	Support services to crop production
	998612	Animal husbandry services
	998613	Support services to hunting
	998614	Support services to forestry and logging
	998615	Support services to fishing
	998619	Other support services to agriculture, hunting, forestry and fishing
<b>Group 99862</b>		<b>Support services to mining</b>
	998621	Support services to oil and gas extraction

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	998622	Support services to other mining n.e.c.
<b>Group 99863</b>		<b>Support services to electricity, gas and water distribution</b>
	998631	Support services to electricity transmission and distribution
	998632	Support services to gas distribution
	998633	Support services to water distribution
	998634	Support services to Distribution services of steam, hot water and air-conditioning supply
<b>Heading no. 9987</b>		<b>Maintenance, repair and installation (except construction) services</b>
<b>Group 99871</b>		<b>Maintenance and repair services of fabricated metal products, machinery and equipment</b>
	998711	Maintenance and repair services of fabricated metal products, except machinery and equipment.
	998712	Maintenance and repair services of office and accounting machinery
	998713	Maintenance and repair services of computers and peripheral equipment
	998714	Maintenance and repair services of transport machinery and equipment
	998715	Maintenance and repair services of electrical household appliances
	998716	Maintenance and repair services of telecommunication equipments and apparatus
	998717	Maintenance and repair services of commercial and industrial machinery.
	998718	Maintenance and repair services of elevators and escalators
	998719	Maintenance and repair services of other machinery and equipments
<b>Group 99872</b>		<b>Repair services of other goods</b>
	998721	Repair services of footwear and leather goods
	998722	Repair services of watches, clocks and jewellery
	998723	Repair services of garments and household textiles
	998724	Repair services of furniture

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<b>Heading &amp; Group</b>	<b>Service Code (Tariff)</b>	<b>Service Description</b> <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	998725	Repair services of bicycles
	998726	Maintenance and repair services of musical instruments
	998727	Repair services for photographic equipment and cameras
	998729	Maintenance and repair services of other goods n.e.c.
<b>Group 99873</b>		<b>Installation services (other than construction)</b>
	998731	Installation services of fabricated metal products, except machinery and equipment.
	998732	Installation services of industrial, manufacturing and service industry machinery and equipment.
	998733	Installation services of office and accounting machinery and computers
	998734	Installation services of radio, television and communications equipment and apparatus.
	998735	Installation services of professional medical machinery and equipment, and precision and optical instruments.
	998736	Installation services of electrical machinery and apparatus n.e.c.
	998739	Installation services of other goods n.e.c.
<b>Heading no. 9988</b>		<b>Manufacturing services on physical inputs (goods) owned by others</b>
<b>Group 99881</b>		<b>Food, beverage and tobacco manufacturing services</b>
	998811	Meat processing services
	998812	Fish processing services
	998813	Fruit and vegetables processing services
	998814	Vegetable and animal oil and fat manufacturing services
	998815	Dairy product manufacturing services
	998816	Other food product manufacturing services
	998817	Prepared animal feeds manufacturing services
	998818	Beverage manufacturing services
	998819	Tobacco manufacturing services n.e.c.

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Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Group 99882</b>		<b>Textile, wearing apparel and leather manufacturing services</b>
	998821	Textile manufacturing services
	998822	Wearing apparel manufacturing services
	998823	Leather and leather product manufacturing services
<b>Group 99883</b>		<b>Wood and paper manufacturing services</b>
	998831	Wood and wood product manufacturing services
	998832	Paper and paper product manufacturing services
<b>Group 99884</b>		<b>Petroleum, chemical and pharmaceutical product manufacturing services</b>
	998841	Coke and refined petroleum product manufacturing services
	998842	Chemical product manufacturing services
	998843	Pharmaceutical product manufacturing services
<b>Group 99885</b>		<b>Rubber, plastic and other non-metallic mineral product manufacturing service</b>
	998851	Rubber and plastic product manufacturing services
	998852	Plastic product manufacturing services
	998853	Other non-metallic mineral product manufacturing services
<b>Group 99886</b>		<b>Basic metal manufacturing services</b>
	998860	Basic metal manufacturing services
<b>Group 99887</b>		<b>Fabricated metal product, machinery and equipment manufacturing services</b>

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

<b>Heading &amp; Group</b>	<b>Service Code (Tariff)</b>	<b>Service Description</b> <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	998871	Structural metal product, tank, reservoir and steam generator manufacturing services
	998872	Weapon and ammunition manufacturing services
	998873	Other fabricated metal product manufacturing and metal treatment services
	998874	Computer, electronic and optical product manufacturing services
	998875	Electrical equipment manufacturing services
	998876	General-purpose machinery manufacturing services n.e.c.
	998877	Special-purpose machinery manufacturing services
<b>Group 99888</b>		<b>Transport equipment manufacturing services</b>
	998881	Motor vehicle and trailer manufacturing services
	998882	Other transport equipment manufacturing services
<b>Group 99889</b>		<b>Other manufacturing services</b>
	998891	Furniture manufacturing services
	998892	Jewellery manufacturing services
	998893	Imitation jewellery manufacturing services
	998894	Musical instrument manufacturing services
	998895	Sports goods manufacturing services
	998896	Game and toy manufacturing services
	998897	Medical and dental instrument and supply manufacturing services
	998898	Other manufacturing services n.e.c.
<b>Heading no. 9989</b>		<b>Other manufacturing services; publishing, printing and reproduction services; materials recovery services</b>
<b>Group 99891</b>		<b>Publishing, printing and reproduction services</b>
	998911	Publishing, on a fee or contract basis
	998912	Printing and reproduction services of recorded media, on a fee or contract basis

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Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Group 99892</b>		<b>Moulding, pressing, stamping, extruding and similar plastic manufacturing services</b>
	998920	Moulding, pressing, stamping, extruding and similar plastic manufacturing services
<b>Group 99893</b>		<b>Casting, forging, stamping and similar metal manufacturing services</b>
	998931	Iron and steel casting services
	998932	Non-ferrous metal casting services
	998933	Metal forging, pressing, stamping, roll forming and powder metallurgy services
<b>Group 99894</b>		<b>Materials recovery (recycling) services, on a fee or contract basis</b>
	998941	Metal waste and scrap recovery (recycling) services, on a fee or contract basis
	998942	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis
<b>Section 9 : Community, Social &amp; Personal Services and other miscellaneous services</b>		
<b>Heading No. 9991</b>		<b>Public administration and other services provided to the community as a whole; compulsory social security services</b>
<b>Group 99911</b>		<b>Administrative services of the government</b>
	999111	Overall Government public services
	999112	Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service.
	999113	Public administrative services related to the more efficient operation of business.
	999119	Other administrative services of the government n.e.c.

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Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Group 99912</b>		<b>Public administrative services provided to the community as a whole</b>
	999121	Public administrative services related to external affairs, diplomatic and consular services abroad.
	999122	Services related to foreign economic aid
	999123	Services related to foreign military aid
	999124	Military defence services
	999125	Civil defence services
	999126	Police and fire protection services
	999127	Public administrative services related to law courts
	999128	Administrative services related to the detention or rehabilitation of criminals.
	999129	Public administrative services related to other public order and safety affairs n.e.c.
<b>Group 99913</b>		<b>Administrative services related to compulsory social security schemes.</b>
	999131	Administrative services related to sickness, maternity or temporary disablement benefit schemes.
	999132	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees
	999133	Administrative services related to unemployment compensation benefit schemes
	999134	Administrative services related to family and child allowance programmes
<b>Heading no. 9992</b>		<b>Education services</b>
<b>Group 99921</b>		<b>Pre-primary education services</b>
	999210	Pre-primary education services
<b>Group 99922</b>		<b>Primary education services</b>
	999220	Primary education services



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Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Group 99923</b>		<b>Secondary Education Services</b>
	999231	Secondary education services, general
	999232	Secondary education services, technical and vocational.
<b>Group 99924</b>		<b>Higher education services</b>
	999241	Higher education services, general
	999242	Higher education services, technical
	999243	Higher education services, vocational
	999249	Other higher education services
<b>Group 99925</b>		<b>Specialised education services</b>
	999259	Specialised education services
<b>Group 99929</b>		<b>Other education &amp; training services and educational support services</b>
	999291	Cultural education services
	999292	Sports and recreation education services
	999293	Commercial training and coaching services
	999294	Other education and training services n.e.c.
	999295	services involving conduct of examination for admission to educational institutions
	999299	Other Educational support services
<b>Heading no. 9993</b>		<b>Human health and social care services</b>
<b>Group 99931</b>		<b>Human health services</b>
	999311	Inpatient services
	999312	Medical and dental services
	999313	Childbirth and related services
	999314	Nursing and Physiotherapeutic services

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	999315	Ambulance services
	999316	Medical Laboratory and Diagnostic-imaging services
	999317	Blood, sperm and organ bank services
	999319	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture etc.
<b>Group 99932</b>		<b>Residential care services for the elderly and disabled</b>
	999321	Residential health-care services other than by hospitals
	999322	Residential care services for the elderly and persons with disabilities
<b>Group 99933</b>		<b>Other social services with accommodation</b>
	999331	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse
	999332	Other social services with accommodation for children
	999333	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse
	999334	Other social services with accommodation for adults
<b>Group 99934</b>		<b>Social services without accommodation for the elderly and disabled</b>
	999341	Vocational rehabilitation services
	999349	Other social services without accommodation for the elderly and disabled n.e.c.
<b>Group 99935</b>		<b>Other social services without accommodation</b>
	999351	Child day-care services
	999352	Guidance and counseling services n.e.c. related to children
	999353	Welfare services without accommodation
	999359	Other social services without accommodation n.e.c.

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Heading no.9994</b>		<b>Sewage and waste collection, treatment and disposal and other environmental protection services</b>
<b>Group 99941</b>		<b>Sewerage, sewage treatment and septic tank cleaning services</b>
	999411	Sewerage and sewage treatment services
	999412	Septic tank emptying and cleaning services
<b>Group 99942</b>		<b>Waste collection services</b>
	999421	Collection services of hazardous waste
	999422	Collection services of non-hazardous recyclable materials
	999423	General waste collection services, residential
	999424	General waste collection services, other n.e.c.
<b>Group 99943</b>		<b>Waste treatment and disposal services</b>
	999431	Waste preparation, consolidation and storage services
	999432	Hazardous waste treatment and disposal services
	999433	Non-hazardous waste treatment and disposal services
<b>Group 99944</b>		<b>Remediation services</b>
	999441	Site remediation and clean-up services
	999442	Containment, control and monitoring services and other site remediation services
	999443	Building remediation services
	999449	Other remediation services n.e.c.
<b>Group 99945</b>		<b>Sanitation and similar services</b>
	999451	Sweeping and snow removal services
	999459	Other sanitation services n.e.c.

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Group 99949</b>		<b>Others</b>
	999490	Other environmental protection services n.e.c.
<b>Heading no.9995</b>		<b>Services of membership organizations</b>
<b>Group 99951</b>		<b>Services furnished by business, employers and professional organizations Services</b>
	999511	Services furnished by business and employers organizations
	999512	Services furnished by professional organizations
<b>Group 99952</b>		<b>Services furnished by trade unions</b>
	999520	Services furnished by trade unions
<b>Group 99959</b>		<b>Services furnished by other membership organizations</b>
	999591	Religious services
	999592	Services furnished by political organizations
	999593	Services furnished by human rights organizations
	999594	Cultural and recreational associations
	999595	Services furnished by environmental advocacy groups
	999596	Services provided by youth associations
	999597	Other civic and social organizations
	999598	Home owners associations
	999599	Services provided by other membership organizations n.e.c.
<b>Heading No.9996</b>		<b>Recreational, cultural and sporting services</b>
<b>Group 99961</b>		<b>Audiovisual and related services</b>
	999611	Sound recording services
	999612	Motion picture, videotape, television and radio programme production services
	999613	Audiovisual post-production services
	999614	Motion picture, videotape and television programme distribution services

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

<b>Heading &amp; Group</b>	<b>Service Code (Tariff)</b>	<b>Service Description</b> <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	999615	Motion picture projection services
<b>Group 99962</b>		<b>Performing arts and other live entertainment event presentation and promotion services</b>
	999621	Performing arts event promotion and organization services
	999622	Performing arts event production and presentation services
	999623	Performing arts facility operation services
	999629	Other performing arts and live entertainment services n.e.c.
<b>Group 99963</b>		<b>Services of performing and other artists</b>
	999631	Services of performing artists including actors, readers, musicians, singers, dancers, TV personalities, independent models etc
	999632	Services of authors, composers, sculptors and other artists, except performing artists
	999633	Original works of authors, composers and other artists except performing artists, painters and sculptors
<b>Group 99964</b>		<b>Museum and preservation services</b>
	999641	Museum and preservation services of historical sites and buildings
	999642	Botanical, zoological and nature reserve services
<b>Group 99965</b>		<b>Sports and recreational sports services</b>
	999651	Sports and recreational sports event promotion and organization services
	999652	Sports and recreational sports facility operation services
	999659	Other sports and recreational sports services n.e.c.
<b>Group 99966</b>		<b>Services of athletes and related support services</b>
	999661	Services of athletes
	999662	Support services related to sports and recreation

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

Heading & Group	Service Code (Tariff)	Service Description <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
<b>Group 99969</b>		<b>Other amusement and recreational services</b>
	999691	Amusement park and similar attraction services
	999692	Gambling and betting services including similar online services
	999693	Coin-operated amusement machine services
	999694	Lottery services
	999699	Other recreation and amusement services n.e.c.
<b>Heading No.9997</b>		<b>Other services</b>
<b>Group 99971</b>		<b>Washing, cleaning and dyeing services</b>
	999711	Coin-operated laundry services
	999712	Dry-cleaning services (including fur product cleaning services)
	999713	Other textile cleaning services
	999714	Pressing services
	999715	Dyeing and colouring services
	999719	Other washing, cleaning and dyeing services n.e.c
<b>Group 99972</b>		<b>Beauty and physical well-being services</b>
	999721	Hairdressing and barbers services
	999722	Cosmetic treatment (including cosmetic/plastic surgery), manicuring and pedicuring services
	999723	Physical well-being services including health club & fitness centre
	999729	Other beauty treatment services n.e.c.
<b>Group 99973</b>		<b>Funeral, cremation and undertaking services</b>
	999731	Cemeteries and cremation services
	999732	Undertaking services
<b>Group 99979</b>		<b>Other miscellaneous services</b>

**PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES**

<b>Heading &amp; Group</b>	<b>Service Code (Tariff)</b>	<b>Service Description</b> <a href="http://www.gstindia.com">Downloaded from www.gstindia.com</a>
	999791	Services involving commercial use or exploitation of any event
	999792	Agreeing to do an act
	999793	Agreeing to refrain from doing an act
	999794	Agreeing to tolerate an act
	999795	Conduct of religious ceremonies/rituals by persons
	999799	Other services n.e.c.
<b>Heading No. 9998</b>		<b>Domestic services</b>
<b>Group 99980</b>		<b>Domestic services</b>
	999800	Domestic services both part time & full time
<b>Heading No. 9999</b>		<b>Services provided by extraterritorial organizations and bodies.</b>
<b>Group 99990</b>		<b>Services provided by extraterritorial organizations and bodies.</b>
	999900	Services provided by extraterritorial organizations and bodies

















































































# **Explanatory Notes to the Scheme of Classification of Services**

## **Preface**

The Scheme of Classification of Services adopted for the purposes of GST is a modified version of the United Nations Central Product Classification.

2. The Explanatory notes for the said Scheme of Classification of Services is based on the explanatory notes to the UNCP, and as recommended by the committee constituted for the purpose, is annexed.

3. The explanatory notes indicate the scope and coverage of the heading, groups and service codes of the Scheme of Classification of Services. These may be used by the assessee and the tax administration as a guiding tool for classification of services. However, it may be noted that where a service is capable of differential treatment for any purpose based on its description, the most specific description shall be preferred over a more general description.

# Explanatory Notes to the Scheme of Classification of Services

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## **9954 Construction services:**

This heading includes:

- i. General construction services for all complete constructions.
- ii. Specialized construction services i.e., services related to parts of buildings or civil engineering works, rather than the complete construction object.

### **99541 General Construction services of buildings.**

#### **995411 General Construction services of single dwelling or multi dwelling or multi-storied residential buildings**

This service code includes

- i. Construction services of single dwelling or multi dwelling residential buildings.
- ii. Construction services of single storied or multi storied residential buildings.

#### **995412 General Construction services of other residential buildings**

This service code includes

- i. construction services of residential buildings for communities, including residences for the elderly, students, children and other social groups such as retirement homes, hostels, fraternity homes, orphanages, homeless shelters etc

#### **995413 General construction services of industrial buildings**

This service code includes construction services of

- i. buildings used for production and assembly activities of industrial establishments
- ii. factories, plants and workshops
- iii. agricultural buildings, including silos and other storage facilities

This service code does not include:

- construction services of mining facilities, cf. 995425
- construction services of power plants, cf. 995426

#### **995414 General construction services of commercial buildings**

This service code includes construction services of commercial or administrative buildings such as:

- i. buildings used primarily in the wholesale and retail trades;
- ii. shopping centres, shopping malls, department stores, detached shops and boutiques, indoor markets etc.;
- iii. warehouses;
- iv. exhibition halls;
- v. office buildings and bank buildings;
- vi. air, rail or road transport terminals;
- vii. parking garages and petrol and service stations

#### **995415 General construction services of other non-residential buildings**

This service code includes construction services for:

- i. public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs;
- ii. hotels, motels, inns, hostels and similar buildings;
- iii. restaurants;
- iv. educational buildings such as schools, colleges, universities, libraries, archives and museums;
- v. health-related buildings such as hospitals, clinics and sanatoria, including veterinary clinics;
- vi. indoor sports or recreation installations (ice rinks, gymnasias, indoor tennis courts, general- purpose sports halls, boat sheds, boxing rings, etc.);
- vii. convention and congress centres;
- viii. religious buildings;
- ix. prison buildings; law courts, parliament buildings;
- x. non-residential farm buildings;
- xi. communication buildings (radio and television broadcast buildings, telephone exchange buildings, telecommunications centres etc.);

This service code does not include construction services for outdoor sports and recreation facilities, cf. 995427

#### **995416 General construction services of other buildings n.e.c**

This service code includes construction of other buildings not elsewhere specifically classified.

#### **995419 Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above.**

This service code includes services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above.

#### **99542 General construction services of civil engineering works**

## **995421 General construction services of highways, streets, roads, railways, airfield runways, bridges and tunnels**

This service code includes construction services

- i. for formations of highways, including elevated highways, roads, streets, other vehicular and pedestrian ways and open car parks;
- ii. footpaths, traffic-calming structures, cycle tracks, etc;
- iii. vehicular and pedestrian underpasses and overpasses;
- iv. construction or restoration of road surface and parking lots with asphalt, concrete, etc;
- v. installation services of crash barriers, low separating walls, traffic signs, etc.;
- vi. creation, maintenance and signposting of tracks and paths;
- vii. painting services of markings on roads, parking lots and similar surfaces;
- viii. railway roadbeds for long-line and commuter rails, street tramways and underground or elevated urban rapid transit systems;
- ix. railway electrification structures including laying services of ballast and rails;
- x. installation services of switch gear, points and crossings;
- xi. construction services of control and safety systems for railway tracks;
- xii. construction services of funicular railways and cable car systems;
- xiii. construction services for airfield runways, including taxiways, aprons and related airport structures other than buildings;
- xiv. construction of bridges, highway, road and railway tunnels and tunnels for underground railway traffic

## **995422 General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks**

This service code includes construction services for construction of

- i. aqueducts, water conduits and similar waterways designed to convey water for the purpose of water supply, except pipelines;
- ii. harbour bottoms and harbour channels, breakwaters, quays, piers, jetties, docks, wharves and similar structures;
- iii. riverworks and canal construction for water transport traffic;
- iv. locks, floodgates, sluices, lifts, dry docks, slipways, barrages and other hydromechanical structures;
- v. dredging services, rock and silt removal and other water-associated construction services;
- vi. underwater work (by divers, frogmen or other techniques) and various hydraulic engineering services; construction services for construction of dams and similar water-retaining structures;
- vii. embankments for coastal and other waterside areas;
- viii. irrigation and flood control waterworks.

This service code does not include:

- laying of submarine cables, cf.995423
- pile driving services, cf. 995451

## **995423 General construction services of long-distance underground/overland/submarine pipelines, communication and electric**

## **power lines (cables); pumping stations and related works; transformer stations and related works**

This service code includes construction of

- i. long-distance overland, underground and submarine pipelines for the conveyance of petroleum products, gas, water or other products;
- ii. pumping stations and similar related structures;
- iii. long-distance overland, underground or submarine telecommunication cables & transmission lines;
- iv. long-distance high tension electric power transmission lines (cables);
- v. long-distance electricity power lines for railways;
- vi. transformer stations, pylons etc

## **995425 General construction services of local pipelines and electricity & communication cables and related works**

This service code includes construction services for

- i. local gas pipelines and water and sewer mains;
- ii. local hot-water and steam pipelines;
- iii. local electricity transmission cables;
- iv. local communication transmission cables, including television cables;
- v. ancillary works such as: transformer stations and substations for distribution within local boundaries;
- vi. transmission towers including antennas;
- vii. sewage disposal plants, water treatment and purification plants etc.

## **995426 General construction services of mines and industrial plants**

This service code includes construction services

- i. for mining and related facilities, other than buildings, such as mine loading and discharging stations, winding-shafts and towers, tunnels and drifts associated with mining operations
- ii. for manufacturing facilities of basic chemicals, compounds, pharmaceuticals and other chemicals
- iii. for manufacturing facilities such as blast furnaces and coke ovens, iron foundries and specialized facilities for manufacturing, not elsewhere classified

This service code does not include:

construction services of industrial buildings, cf. 995413

## **995427 General construction services of power plants and its related infrastructure**

This service code includes construction services for power plants and their related constructions including plants and equipment for nuclear-powered generating stations

## **995428      General construction services of outdoor sport and recreation facilities**

This service code includes construction services for

- i. grounds for sports generally played in open air such as football, baseball, rugby, track and field, tennis, car or bicycle races and horse races
- ii. recreation installations, e.g., golf courses, beach installations, marinas for pleasure boats
- iii. public parks and gardens, zoological and botanical gardens

## **995429      Construction services of other civil engineering works n.e.c**

This service code includes construction services for

- i. military engineering works, e.g., forts, blockhouses, bunkers, firing ranges, military testing centres, etc;
- ii. satellite launching sites;
- iii. waste dumps and waste incinerators;
- iv. plants for treating and processing of hazardous/non-hazardous materials;
- v. Other civil engineering works, n.e.c.

## **995429      Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above.**

This service code includes services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above.

## **99543      Site preparation services**

### **995431      Demolition services**

This service code includes

- i. wrecking and demolition services of buildings and other structures;
- ii. wrecking and demolition services of streets and highways

### **995432      Site formation and clearance services**

This service code includes

- i. preparation services of lands, including agricultural lands;
- ii. preparation services to make sites ready for subsequent construction work, including blasting and rock removal work services;
- iii. site clearance, including clearance of undergrowth;
- iv. soil stabilization;



- v. test drilling and boring and core extraction services for construction, geophysical, geological or similar purposes;
- vi. horizontal drilling for the passage of cables or drainpipes;
- vii. digging of trenches for site drainage; draining of land etc

This service code does not include:

- demolition services, cf. 995431
- excavating and earthmoving services, cf. 995433
- water well drilling, cf. 995434
- tilling of fields preparatory to planting, cf. 998611
- test drilling services incidental to oil and gas extraction, cf. 998621
- test drilling services incidental to mining (except oil and gas extraction), cf. 998622

### **995433 Excavating and earthmoving services**

This service code includes

- i. large-scale earthwork, excavation, sloping and earthmoving services involving making of embankments or cuttings, prior to highway construction (roads, motorways, railways, etc.);
- ii. digging of trenches, for utilities, urban drainage, various roadworks, etc.;
- iii. digging of conventional ditches for various constructions;
- iv. land recreation work services;
- v. contaminated top soil stripping work services;
- vi. other excavating and earthmoving work services

This service code does not include

- i. site formation and clearance services, cf. 54320;
- ii. foundation services, cf. 54512

### **995434 Water well drilling and septic system installation services**

This service code includes

- i. special trade construction services involving drilling or digging water wells, installation services of water well pumps and well piping systems;
- ii. installation services of septic systems, including aerobic septic systems, evaporation-transpiration (ET) septic systems, greywater systems, holding tank septic systems, pressure dosing septic systems, septic disinfection systems, chemical, composting, incinerating and waterless toilets;
- iii. construction services of leach fields or drainfields

### **995435 Other Site Preparation Services n.e.c**

This service code includes other site preparation services not elsewhere specifically classified.

### **995439 Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the site preparations above.**

This service code includes services involving repair, alterations, additions, replacements, maintenance of the site preparations covered above.

## **99544 Assembly and erection of prefabricated constructions:**

### **995441 Installation, assembly and erection services of prefabricated buildings**

### **995442 Installation, assembly and erection services of other prefabricated structures and constructions**

This service code does not include:

- i. erection services of prefabricated steel parts for buildings and other structures, cf. 995455

### **995443 Installation services of all types of street furniture (e.g., bus shelters, benches, telephone booths, public toilets, etc.)**

### **995449 Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above.**

This service code includes services involving repair, alterations, additions, replacements, maintenance of the constructions covered above

## **99545 Special trade construction services**

### **995451 Pile driving and foundation services**

This service code includes

- i. services of installing of piles of natural or manufactured materials by impact hammering, vibrating or pushing into the earth;
- ii. services related to foundation works.

This service code does not include

- i. excavation work services, cf. 995433;
- ii. concrete work services, cf. 995454

### **995452 Building framing & Roof framing services**

This service code includes

- i. services of erecting frames for buildings, made from wood or metal;
- ii. platform framing; balloon framing;
- iii. services of erecting wall frames;
- iv. services of erecting floor and ceiling frames;
- v. construction services involving the installation of roof frames; stick framing, truss framing etc.

## **995453     Roofing and waterproofing services**

This service code includes

- i. construction services involving the installation of any kind of roof coverings;
- ii. construction services of guttering and spouting, roof shingling and metal roofing;
- iii. waterproofing services on flat roofs and roof terraces;
- iv. waterproofing services on the outside of constructions and other subterranean structures; damp proofing.

This service code does not include:

- insulation work services, cf. 995465

## **995454     Concrete services**

This service code includes

- i. services of erection of reinforced concrete frame, requiring specialized skills or equipment because of its size or the method used;
- ii. construction services of domes and thin shells in concrete;
- iii. special trade construction services involving steel bending and welding for reinforced concreting on construction projects;
- iv. casting of concrete in formwork and other services generally making use of concrete (general foundations, base courses, raft foundations, stanchions, floors, etc.);
- v. services involving the construction of formwork and reinforcement;
- vi. consolidation of foundations

This service code does not include

- i. Construction services involving the paving of streets, highways and public sidewalks, cf. 995421;
- ii. construction services of bridges, elevated highways and tunnels, cf. 995421;
- iii. foundation services, cf. 995451

## **995455     Structural steel erection services**

This service code includes

- i. special trade construction services of steel frameworks;
- ii. erection services of prefabricated (but not self-manufactured), structural steel components for buildings and other structures such as bridges, overhead cranes or electricity transmission towers; erection of curtain walls;
- iii. associated welding work services.

## **995456     Masonry services**

This service code includes bricklaying, block laying, stone setting and other masonry work services

This service code does not include:

- concrete work services, cf. 995454
- interior fitting decoration work services, cf. 99547

### **995457     Scaffolding services**

This service code includes scaffold and work-platform erecting and dismantling work, including renting of scaffolding and work platforms.

### **995458     Other special trade construction services**

This service code includes

- i. Construction services of factory chimneys;
- ii. Construction services of refractory linings for furnaces, etc.;
- iii. Construction services of ornamental fire places;
- iv. Other special trade construction services not elsewhere classified, e.g., moving of buildings

### **995459     Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above.**

This service code includes services involving repair, alterations, additions, replacements, maintenance of the works covered above.

## **99546     Installation services**

### **995461     Electrical installation services including electrical wiring & fitting services, fire alarm installation services, burglar alarm installation services**

This service code includes

- i. special trade installation services involving the installation of basic electrical wiring circuits or fittings in buildings and other construction projects;
- ii. electrical wiring and fitting services for emergency power supply systems;
- iii. electrical services arising from the installation of appliances;
- iv. installation services of meters; installation services of fire alarm systems;
- v. installation services of burglar alarm systems at the construction site;
- vi. installation services of all types of residential antenna including satellite antenna;
- vii. installation services of cable television lines within a building; installation services of lightning conductors;
- viii. electrical installation services of telecommunications equipment;
- ix. electrical installation services of illumination and signalling systems for roads, railways, airports, harbours and similar premises;
- x. installation services of heavy electrical equipment;

- xi. installation services of telecommunications wiring, including of fibre optic cables;
- xii. other electrical installation services n.e.c.

### **995462 Water plumbing and drain laying services**

This service code includes

- i. installation services involving primary hot- and cold-water piping systems (i.e. plumbing), including sprinkler installation;
- ii. installation services of fixed sanitary ware;
- iii. associated plumbing work services;
- iv. installation services of pressurized water supplies for firefighting (including fire plugs with hose and spout);
- v. construction services of connection to main sewers in streets or alleys;
- vi. placing of materials, construction and alteration of drains, beginning outside of a building, to its connection with the main sewer in the street, alley or other disposal terminal

### **995463 Heating, ventilation and air-conditioning equipment installation services**

This service code includes

- i. installation services of heating equipment, including related pipe work, duct work and sheet metal services;
- ii. installation and maintenance of central heating control systems;
- iii. connection to the district heating system;
- iv. maintenance and repair services of domestic boilers and burners;
- v. installation services of ventilation, refrigeration or air-conditioning equipment for dwellings, computer centres, offices and shops, including related pipe work, duct work and sheet metal services;

### **995464 Gas fitting installation services**

This service code includes

- i. installation services of parts and equipment for the supply or conduct of oxygen and other gases used in hospitals, homes etc;
- ii. connection of other gas-operated equipment;

### **995465 Insulation services**

This service code includes

- i. installation services of weather-proofing thermal insulation in exterior wall cavities;
- ii. thermal insulation services of hot and chilled water pipes, boilers and duct runs;
- iii. sound insulation services;

- iv. fireproofing work services;

#### **995466 Lift and escalator installation services**

This service code includes installation services of lifts, escalators, travelators (moving sidewalks) etc

#### **995468 Other installation services n.e.c.**

This service code includes

- i. installation services of draperies and curtains;
- ii. installation services of blinds and awnings;
- iii. installation services of signs (luminous or not);
- iv. installation services, n.e.c., involving goods not regarded as part of the basic building structure;
- v. other installation services n.e.c.

#### **995469 Services n.e.c involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the works covered above.**

This service code includes services not elsewhere specifically classified, involving repair, alterations, additions, replacements, maintenance of the works covered above.

#### **99547 Building completion and finishing services**

##### **995471 Glazing services**

This service code includes

- i. installation services of glass cladding, mirror walls and other glass products;
- ii. closed-in work, such as window glass installation work services.

##### **995472 Plastering services**

This service code includes

- i. construction services of interior and exterior plaster or stucco and of lathing materials;
- ii. dry walling services involving the installation of wallboard, generally of gypsum.

##### **995473 Painting services**

This service code includes

- i. painting services (principally decorative) of building interiors and similar services (e.g., application of coatings, lacquer, etc.);
- ii. painting services of building exteriors (principally for protection);

- iii. painting services of railings, gratings, doors and window frames of buildings, etc;
- iv. painting services of other engineering structures;
- v. paint removal services

#### **995474 Floor and wall tiling services**

This service code includes

- i. construction services involving the laying or setting of ceramic, concrete or stone wall tiles, floor tiles and flagstones inside and outside of buildings and other structures;
- ii. decorative covering of exterior walls of buildings with ceramic materials, stone, brick, etc.

#### **995475 Other floor laying, wall covering and wall papering services**

This service code includes

- i. laying of carpeting, linoleum and other flexible floor coverings. Related finishing services are included;
- ii. laying services of wood floors and floor coverings, including parquet and other wood flooring. Related finishing services such as sanding, wax polishing, sealing, etc. are included;
- iii. hanging services of paper and other flexible wall coverings; wall paper removal services

#### **995476 Joinery and carpentry services**

This service code includes

- i. installation services of door and window frames and of doors, windows, shutters, slatted shutters, garage doors, etc., made of any kind of material;
- ii. armouring of outside doors and installation services of armoured doors;
- iii. installation services of fire doors;
- iv. installation services of movable partitions and false ceilings on metallic structures;
- v. installation services of verandas and conservatories for private houses;
- vi. installation services involving carpentry and joinery work with materials other than metals;
- vii. installation services of interior staircases, construction of wall cupboards, installation services of fitted kitchen units;
- viii. installation services of clapboard, panelling, etc.;
- ix. installation services of standard or custom fabricated sheet metal components;
- x. installation services of decorative iron or steel work or of ornamental or architectural metal work;
- xi. installation services of grilles covering radiators

#### **995477 Fencing and railing services**

This service code includes

- i. installation services of fences, railings and similar enclosures. The fences may be of different materials (wire, wood, steel, fibre glass) and may be used at various sites (courts, playgrounds, residential properties or industrial premises);
- ii. installation services of (metal) fire escape staircases

### **995478 Other building completion and finishing services n.e.c**

This service code includes

- i. cleaning of outer walls by steam cleaning or sandblasting;
- ii. acoustic services involving the application of acoustic panels, tiles and other materials to interior walls and ceilings;
- iii. construction services of poured-in-place terrazzo and interior marble, granite or slate work;
- iv. general repair and maintenance services;
- v. building completion and finishing services n.e.c.

### **995479 Services n.e.c. involving repair, alterations, additions, replacements, maintenance of the works covered above.**

This service code includes services not elsewhere specifically classified, involving repair, alterations, additions, replacements, maintenance of the works covered above.

## **9963 Accommodation, food and beverage services**

### **99631 Accommodation services**

This group includes accommodation services provided for the purposes of leisure or business or others.

#### **996311 Room or unit accommodation services**

This service code includes accommodation services consisting of rooms or units, with or without kitchens & with or without daily housekeeping services, provided by Hotels, INN, Guest houses, Clubs & other similar establishments on a single or multi occupancy basis, for purposes of leisure or business or others.

This service code does not include:

- accommodation services at recreational and vacation camps, cf. 996313
- accommodation services for students in student residences, cf. 996321
- accommodation services in workers hostels or camps, cf. 996322

#### **996312 Camp site services**

This service code includes provision of space for a recreational vehicle or tent, typically provided on a daily or weekly or other basis; provision of space under protective shelters or plain bivouac facilities for placing tents and/or sleeping bags; pandal or shamiana services provided for organizing an official, social or business function



### **996313      Recreational and vacation camp services**

This service code includes provision of overnight accommodation, combined with food and recreational or training services in a combined package at a camp for adults, youth or children for which an all-inclusive fee is charged.

### **99632      Other accommodation services**

This group includes accommodation services for persons for a longer period of time and also includes semi-permanent residence in boarding houses and residential clubs.

#### **996321      Room or unit accommodation services for students in student residences**

This service code includes room or unit accommodation services for students in student residences attached to schools and universities.

#### **996322      Room or unit accommodation services provided hostels or camps or paying guests**

This service code includes accommodation services for workers in worker's hostels or camps, usually on a short term or seasonal basis.

#### **996329      Other room or unit accommodation services n.e.c.**

This service code includes room or unit accommodation services for semi-permanent residents in rooming or boarding houses and residential clubs; sleeping car services etc.

### **99633      Food, edible preparations, alcoholic& non-alcoholic beverages serving services**

#### **996331      Services provided by Restaurants, Cafes and similar eating facilities including takeaway services, Room services and door delivery of food.**

#### **996332      Services provided by Hotels, INN, Guest House, Clubs etc including Room services, takeaway services and door delivery of food.**

This service code includes services provided by Hotels, INN, Guest Houses, Clubs, bars and other similar establishments.

#### **996333 Services provided in Canteens and other similar establishments**

#### **996334 Catering Services in Exhibition halls, Events, Marriage Halls and other outdoor/indoor functions.**

## **996335Catering services provided in trains, flights etc.**

### **996336 Preparation and/or supply services of food, edible preparations, alcoholic& non-alcoholic beverages to airlines and other transportation operators**

This service code includes food preparation and/or supply services based on contractual arrangements for airline companies and other transportation companies

### **996337Other contract food services**

This service code includes food preparation and/or supply services based on contractual arrangements with the customer, at institutional, governmental, commercial or industrial location/s specified by the customer other than for transportation companies, on an ongoing basis; food service concession services, i.e. the provision of operating services by operators of eating facilities such as canteens and cafeterias

### **996339 Other food, edible preparations, alcoholic& non-alcoholic beverages serving services n.e.c.**

This service code includes services provided by refreshment stands, fish-and-chips stands, fast-food outlets without seating etc; services of ice-cream parlours and cake serving places; provision of meals and snacks prepared on the premises dispensed through vending machines; dining car services; mobile food services, i.e. preparing and serving food and beverages for immediate consumption from motorized vehicle or non-motorized carts

## **9964 Passenger transport services**

### **99641 Local transport and sightseeing transportation services of passengers**

#### **996411 Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles**

This service code includes

- i. passenger transportation services by railway over pre-determined routes on a pre-determined schedule within the confines of a single city or group of contiguous cities, with service being available to all users;
- ii. services provided by urban mass transit railways (underground or elevated railway) including metro, monorail etc;
- iii. services provided by bus, tramway, trolley bus and similar transport vehicles; provision of services of urban and suburban passenger transport, using more than one mode of transport (including rail, land and water transportation); passenger transportation services over pre-determined routes on a pre-determined schedule within the confines of a single city or group of contiguous cities, for a specific segment of users, e.g., colleges or enterprises;

- iv. scheduled urban and suburban shuttle services, e.g., airport shuttles;
- v. transportation services of pupils by school bus between their homes and school and between schools, including in rural areas;
- vi. passenger transportation services by man- or animal-drawn vehicles or conveyances such as rickshaws and by pack animals;
- vii. transport of accompanying vehicles, luggage, animals and other items.

This service code doesn't include

- taxi services, cf. 996412
- non-scheduled airport shuttle services, cf. 996412
- chauffeur-driven hire car services, cf. 996412
- sightseeing road transportation, e.g., sightseeing-bus services, cf.996416

### **996412 Taxi services including radio taxi & other similar services**

This service code includes

- i. passenger transportation services by motorized taxi within or between urban and suburban areas;
- ii. non-scheduled airport shuttle services. These services are generally rendered on a distance-travelled basis/ time basis and to a specific destination or to more than one destination. Connected reservation services are also included.
- iii. This service code also includes chauffeur-driven car-hire services; radio taxi services; services provided by taxi aggregators; car-pooling services.

### **996413 Non-scheduled local bus and coach charter services**

This service code includes non-scheduled chauffeur-driven hired bus and motor coach services within urban and suburban areas, generally rendered on a time and distance basis and frequently involving transportation to more than one destination. Unlike renting of a bus, which gives the client full control, this service is typically provided on a pre-determined route and time-table.

This service code does not include:

- sight-seeing-bus services, cf. 996416
- renting of buses with driver, except chartering, cf. 996601

### **996414 Other land transportation services of passengers, n.e.c.**

This service code includes

- i. cable-operated passenger transportation services, e.g., by funiculars, teleferics, ski lifts and similar services rendered on a scheduled basis;
- ii. Other scheduled passenger land transportation services by mechanized land vehicles, not elsewhere classified;
- iii. passenger transportation services by non-scheduled vehicles with driver, not elsewhere classified;
- iv. transport of accompanying luggage, animals and other items that may be carried by passengers

### **996415 Local water transport services of passengers**

This service code includes

- i. passenger transportation services on rivers, on canals and on other inland waters by ferries, including hydrofoils and hovercraft, whether on a scheduled or non-scheduled basis;
- ii. inland water cruises that include transportation, accommodation, food services and other incidental services in an all-inclusive fare;
- iii. passenger transportation services on rivers, canals and other inland waters on a scheduled or non-scheduled basis by vessels other than ferries, cruise ships, sightseeing and excursion boats;
- iv. transportation services of accompanying vehicles, luggage, animals and other items;
- v. water taxis.

#### **996416 Sightseeing transportation services**

This service code includes sightseeing passenger rail, land, water or air transportation services.

#### **996419 Other local transportation services of passengers n.e.c.**

#### **99642 Long-distance transport services of passengers**

##### **996421 Long-distance transport services of passengers through Rail network by Railways, Metro etc**

This service code includes passenger transportation services provided through rail network by railways, Metro etc between non-contiguous cities/towns, regardless of the distance covered and the class used, with service being available to all users; transport of accompanying vehicles, luggage, animals and other items

##### **996422 Long-distance transport services of passengers through Road by Bus, Car, non-scheduled long distance bus and coach services, stage carriage etc**

This service code includes

- i. passenger transportation services between non-contiguous cities/towns over predetermined routes on a predetermined schedule by motor bus, tramway, trolley bus and similar transport vehicles, with service being available to all users or specific segment of users;
- ii. scheduled/non-scheduled interurban shuttle services, e.g., airport shuttles;
- iii. transportation services of passengers between urban and suburban areas or over long distances by chauffeur-driven hired bus and motor coaches, generally rendered on a time and distance basis and frequently involving transportation to more than one destination;
- iv. transport of accompanying luggage, animals and other items that may be carried along with passengers.

This service code does not include:

- renting of buses and coaches with operator, except chartering, cf. 996601

##### **996423 Taxi services including radio taxi & other similar services**

This service code includes passenger transportation services by motorized taxi between non-contiguous cities/towns or over long distances.

#### **996424 Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships etc**

This service code includes

- i. coastal and transoceanic passenger transportation by ferries, including hydrofoils and hovercraft, on a scheduled or non-scheduled basis;
- ii. transport of accompanying luggage, animals and other items that may be carried;
- iii. services provided by sea cruises that include transportation, accommodation, food services, recreational and other entertainment services in an all-inclusive fare; coastal and transoceanic water transportation of passengers on scheduled or non-scheduled basis, by other water transport vehicles, regardless of the class of service;
- iv. transportation of passengers from port to port, including on freight ships;

#### **996425 Domestic/International Scheduled Air transport services of passengers**

This service code includes passenger transportation services by air on pre-determined domestic/international routes and on pre-determined schedules, in aircraft of any type, including helicopters; transport of accompanying passenger baggage and other items that may be carried.

#### **996426 Domestic/international non-scheduled air transport services of Passengers**

This service code includes passenger transportation services by air on domestic/international routes, on a non-scheduled basis, supplied in aircraft of any type, including helicopters; transport of accompanying passenger baggage and other items that may be carried.

This service code does not include:

- sightseeing passenger air transport services, cf. 996416
- rental services of passenger aircraft with crew, cf. 996603

#### **996427 Space transport services of passengers**

This service code includes transportation of passengers to, from and in outer space by any means.

#### **996427 Other long-distance transportation services of passengers n.e.c.**

### **9965 Goods transport services**

#### **99651 Land transport services of goods**

#### **996511 Road transport services of Goods including letters, parcels, live animals, household & office furniture, containers etc by**

**refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles.**

This service code include

- i. transportation by road of frozen or refrigerated goods in specially refrigerated trucks and cars; transportation by road of petroleum products (crude oil, natural gas and refined petroleum products) in special tank trucks;
- ii. transportation by road of other bulk liquids or gases in special tank trucks;
- iii. transportation by road of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport;
- iv. transportation by road of goods in man- or animal-drawn vehicles; household/office goods and furniture removal services;
- v. ancillary services, such as packing and carrying and in-house moving;
- vi. transportation of letters and parcels by any mode of land transport, other than railway, on behalf of postal and courier services;
- vii. transportation by road of dry bulk goods such as cereals, flours, cement, sand, coal, etc; transportation by road of live animals;
- viii. transportation by road of other freight in other specialized/non-specialized vehicles not elsewhere classified, such as transport of concrete, transport of cars

This service code does not include:

- messenger services of bicycle couriers, cf. 996812
- courier delivery services, cf. 996812
- local delivery services, cf. 996813
- armored car services, cf. 998524

**996512 Railway transport services of Goods including letters, parcels, live animals, household & office furniture, intermodal containers, bulk cargo etc**

This service code includes

- i. transportation by railway of frozen or refrigerated goods, in specially refrigerated cars; transportation by railway of petroleum products (crude oil, natural gas and refined petroleum products) in special tank cars;
- ii. transportation by railway of other bulk liquids or gases in special tank cars;
- iii. transportation by railway of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport;
- iv. transportation of letters and parcels by railway on behalf of postal and courier services; transportation by railway of dry bulk goods such as cereals, flours, cement, sand, coal etc.;
- v. transportation by railway of live animals; transportation by railway of cars, trucks and truck trailers;
- vi. transportation by railway of other goods n.e.c

**996513 Transport services of petroleum & natural gas, water, sewerage and other goods via pipeline**

This service code includes

- i. transportation via pipeline of crude or refined petroleum and petroleum products; transportation via pipeline of natural gas;
- ii. transportation via pipeline of other chemical products, of coal slurry and of other products, not elsewhere classified

This service code does not include:

- distribution services of natural gas through mains, cf. 996913
- liquefaction and regasification services of natural gas, cf. 996799
- distribution services of steam and of water through mains, cf. 996921, 996922

## **99652 Water transport services of goods**

### **996521 Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships etc**

This service code includes

- i. coastal and transoceanic water transportation of frozen or refrigerated goods in specially refrigerated compartments;
- ii. coastal and transoceanic water transportation of crude oil in special tankers;
- iii. coastal and transoceanic water transportation of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers;
- iv. coastal and transoceanic water transportation of crude oil in special tankers;
- v. coastal and transoceanic water transportation of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers;
- vi. coastal and transoceanic water transportation of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport;
- vii. coastal and transoceanic water transportation of letters and parcels on behalf of postal and courier services; coastal and transoceanic water transportation of dry bulk goods such as cereals, flours, cement, sand, coal, etc.;
- viii. towing and pushing services on the high seas and on coastal waters;
- ix. towing services for oil rigs, floating cranes, dredging vessels and buoys, as well as ships' hulls and incomplete vessels, on coastal waters or the open sea;
- x. coastal and transoceanic water transportation of freight not elsewhere classified.

### **996522 Inland water transport services of goods by refrigerator vessels, tankers and other vessels.**

This service code includes

- i. inland water transportation of frozen or refrigerated goods in specially refrigerated compartments;
- ii. inland water transportation of crude oil in special tankers;

- iii. inland water transportation of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers;
- iv. inland water transportation of individual articles and packages assembled and shipped in specially constructed containers designed for ease of handling in transport;
- v. barge towing services on inland waterways and on canals, when provided by tugboats;
- vi. towing services of oil rigs, floating cranes, dredging vessels and buoys, as well as ships' hulls and incomplete vessels, on inland waters;
- vii. inland water transportation of goods not elsewhere classified.

## **99653 Air and space transport services of freight**

### **996531 Air transport services of freight**

This service code includes transportation of letters and parcels by air, scheduled or non-scheduled, on behalf of postal and courier services; air transportation of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport; air transportation of freight not elsewhere classified

### **996532 Space transport services of freight**

This service code includes space transportation of freight; launching and placing of satellites in space etc.

## **9966 Rental services of transport vehicles with or without operators**

### **99660 Rental services of transport vehicles with or without operators**

#### **996601 Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator.**

This service code includes rental of buses or coaches, trucks and other motorized freight vehicles, with/without operators for a period of time, not generally dependent on distance. The renter defines how and when the vehicles will be operated, determining schedules, routes, and other operational considerations.

This service code does not include:

- local, urban and suburban bus or coach charter services, cf. 996413
- long-distance bus or coach charter services, cf. 996422

#### **996602 Rental services of water vessels including passenger vessels, freight vessels etc., with or without operator**

This service code includes rental services of all types of self-propelled passenger/freight vessels including tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels for coastal, inland and transoceanic water transport with/without crew

#### **996603 Rental services of aircraft including passenger aircrafts, freight aircrafts etc with or without operator**



This service code includes rental services of passenger aircraft or aircraft suitable for passenger and/or freight (including helicopters) with or without crew

## **9967      Supporting transport services**

### **99671      Cargo handling services**

#### **996711      Container handling services**

This service code includes cargo handling services for containerized freight; services of container freight terminal facilities for all modes of transport, including stevedoring services (i.e. loading, unloading and discharging of vessels' containerized freight, at ports)

#### **996712      Customs House Agent services**

This service code includes services provided by a person licensed, temporarily or otherwise, under the regulations made under sub-section (2) of section 146 of the Customs Act, 1962, related to import or export of goods.

#### **996713      Clearing and forwarding services**

This service code includes services provided by a clearing and forwarding agent in relation to clearing and forwarding operations, in any manner and includes services provided by a consignment agent.

#### **996719      Other cargo and baggage handling services**

This service code includes cargo handling services for non-containerized freight; services of freight terminal facilities, for all modes of transport, including stevedoring services (i.e. loading, unloading and discharging of vessels' non-containerized freight, at ports); cargo handling services incidental to freight transport not elsewhere classified; baggage handling services at airports and at bus, rail or highway vehicle terminals

### **99672      Storage and warehousing services**

#### **996721      Refrigerated storage services**

This service code includes storage and warehousing services for frozen or refrigerated goods, including perishable food products; blast freezing services, associated with storage and warehousing

#### **996722      Bulk liquid or gas storage services**

This service code includes bulk storage and warehousing services for liquids and gases, including oil and oil products, wine and the like.

#### **996729      Other storage and warehousing services**

This service code includes storage services of grains, other storage or warehousing services.

## **99673 Supporting services for railway transport**

### **996731 Railway pushing or towing services**

This service code includes railway pushing or towing services, i.e. the movement of railway cars or wagons between terminal yards, industrial sidings and the like

### **996739 Other supporting services for railway transport**

This service code includes railway passenger terminal services (sale of tickets, reservations, luggage office, left-luggage office); other supporting services of railway transport, not elsewhere classified

## **99674 Supporting services for road transport**

### **996741 Bus station services**

This service code includes passenger terminal services in connection with urban, suburban and interurban bus passenger transport (sale of tickets, reservations, luggage office, left-luggage office)

This service code does not include:

- baggage and freight handling services, cf. 996719

### **996742 Operation services of National Highways, State Highways, Expressways, Roads & streets; bridges and tunnel operation services.**

This service code includes operation services of highways, roads, streets and causeways; operation services of bridges and tunnel.

### **996743 Parking lot services**

This service code includes provision of parking spaces for motor vehicles, motorcycles and bicycles provided in roofed or unroofed car parks, parking lots and parking garages, whether or not roofed; collection of fees for parking on streets, roads and public places.

This service code does not include:

- rental of vehicle parking spaces in lock-up garages or garage premises, by the month or year, cf.997212

### **996744 Towing services for commercial and private vehicles**

This service code includes towing services for distressed commercial and private vehicles; towing services for other vehicles, e.g., for parking violations

### **996749 Other supporting services for road transport n.e.c**

This service code does not include:

- cleaning services for buses and other land transport vehicles, cf. 85340

## **99675 Supporting services for water transport (Coastal, transoceanic and inland waterways)**

### **996751 Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc**

This service code includes

- operation services of ports, such as wharves, docks, piers or quays and other services connected with coastal, inland and transoceanic marine terminal facilities, including passenger terminals;
- services to coastal, inland and transoceanic shipping, provided by locks, boat lifts, weirs, sluices;
- services to coastal, inland and transoceanic shipping, provided by lighthouses, lightships and light vessels, buoys, channel markers and similar aids to navigation;
- operating and maintenance services of boat, barge and ship canals, of canalized rivers and of other artificial or non-artificial inland waterways; towing of inland water vessels on canals other than by tugboat, e.g., by tractors or locomotives on the tow-path

### **996752 Pilotage and berthing services**

This service code includes

- pilotage services, including the services of pilot vessels, on coastal, inland and transoceanic waters, whether supplied to conduct a vessel in or out of harbours or around navigational dangers;
- tugboat services in connection with the docking and undocking of vessels of all types, on inland, coastal and transoceanic waters;

### **996753 Vessel salvage and refloating services**

This service code includes

- vessel salvage services, provided on inland, coastal and transoceanic waters, i.e. services consisting of recovering distressed and sunken vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels;
- towing services for distressed vessels on coastal and transoceanic waters

### **996759 Other supporting services for water transport n.e.c.**

This service code includes water transport supporting services directly connected with vessel operations not elsewhere classified, and also include services not directly connected with vessel operations such as ice breaking, vessel registration, vessel laying-up and storage services, etc.

## **99676 Supporting services for air or space transport**

## **996761 Airport operation services (excl. cargo handling)**

This service code includes passenger air terminal services and ground services on air fields, including runway operating services.

This service code does not include:

- air terminal cargo-handling services, cf. 996711 & 996719
- runway cleaning and snow removal services, cf. 999451

## **996762 Air traffic control services**

This service code includes flight control tower operation services, including approach, landing and take-off control services; services provided by airport-located radar stations

## **996763 Other supporting services for air transport**

This service code includes other supporting services for air transport, such as aircraft firefighting and fire prevention services, aircraft maintenance and upkeep services (excluding repairs), hangar services, aircraft towing etc

This service code does not include:

- disinfecting and exterminating services for aircraft, cf. 998531
- cleaning services for aircraft, cf. 998534
- air-sea rescue services, cf. 999126
- general flying school services, cf. 999293
- runway cleaning and snow removal services, cf. 999451

## **996764 Supporting services for space transport**

This service code includes specialized support services for space transportation

## **99679 Other supporting transport services**

### **996791 Goods transport agency services for road transport**

This service code includes freight brokerage services; freight forwarding services (primarily transport organization or arrangement services on behalf of the consignor or consignee); freight consolidation and break-bulk services.

### **996792 Goods transport agency services for other modes of transport**

This service code includes ship broker services; aircraft space brokerage services; freight brokerage services; freight forwarding services (primarily transport organization or arrangement services on behalf of the shipper or consignee); freight consolidation and break-bulk services

### **996793 Other goods transport services n.e.c**

### **996799 Other supporting transport services n.e.c.**

This service code includes type rating services (aircraft-specific permits for flying a particular type of plane); liquefaction and regasification of natural gas for

transportation; radio navigational aid locating services, such as GPS (global positioning system) provision

## **9968**      **Postal and courier services**

### **99681**      **Postal and courier services**

#### **996801**      **Postal services including post office counter services, mail box rental services.**

This service code includes collection, transport and delivery services for newspapers, journals and periodicals, whether for domestic or foreign destinations, rendered under a universal service obligation; collection, transport and delivery services for letters, brochures, leaflets and similar printed matter, parcels and packages, whether for domestic or foreign destinations, rendered under a universal service obligation; sales of postage stamps, handling of certified or registered letters and packets, and other post office counter services; mailbox rental, "poste restante" and other public postal services not elsewhere classified.

This service code does not include:

- services related to postal savings accounts, cf. 997112

#### **996802**      **Courier services**

This service code includes collection, transport and delivery services for domestic/international destinations of letters, parcels, and packages, as rendered by courier and using one or more modes of transport, other than those rendered under a universal service obligation; messenger services provided by bicycle couriers; local delivery services of items (excluding items covered under service code 996331, 996332)

This service code does not include:

- moving services of household furniture and goods, cf. 99651

### **996819**      **Other Delivery Services n.e.c**

## **9969**      **Electricity, gas, water and other distribution services**

### **99691**      **Electricity and gas distribution services**

#### **996911**      **Electricity transmission services**

This service code includes services involving transmission of electricity

#### **996912**      **Electricity Distribution services**

This service code includes services involving distribution of electricity; maintenance of electric meters

#### **996913**      **Gas Distribution services**

This service code includes distribution of gaseous fuels through mains; maintenance of gas meters

## **99692 Water distribution and other services**

### **996921 Water distribution services**

This service code includes distribution of water through mains, by trucks or other means.

### **996922 Distribution of steam, hot water and air-conditioning supply through mains.**

This service code includes distribution of steam and hot water for heating, power and other purposes; distribution of cooled air; distribution of chilled water for cooling purposes

## **9971 Financial services and related services**

### **99711 Financial services (except investment banking, insurance services and pension services)**

#### **997111 Central banking services**

This service code includes

- services which support the country's systems for clearing and settling payments and other financial transactions
- services of maintaining deposit accounts for major financial institutions and for the central government
- services of implementing monetary policy
- services of managing the government's foreign exchange reserves
- services of influencing the value of currency
- currency services under the authority of the central bank, including currency design and production, issuing, distribution and replacement
- fiscal agency services including advisory services to the government on matters relating to the public debt, issuing debt instruments, maintaining bondholder records and making interest and redemption payments on behalf of the government
- supervisory activities with regard to banks and/or non-banks if undertaken by the central bank
- other central banking services n.e.c.

#### **997112 Deposit services**

This service code includes:

- demand, notice and term deposit services
- administration of bank accounts

- chequing services such as certification of cheques, exchanging cheques or withdrawal slips for money, remitting cheques forwarded for collection
- transferring money between accounts
- providing documents to clients

This service code does not include:

- wrapping, rolling or otherwise handling currency and coin on behalf of customers cf. 998542
- collection services of drafts, cheques and other bills of exchange received on a collection basis cashed or taken on deposit cf. 998592
- collection services of accounts or monies receivable under assignment of accounts or contracts, cf.998592

### **997113 Credit-granting services including stand-by commitment, guarantees & securities**

This service code includes:

- issuing and physical management of loans. These services may be provided by a number of different types of lenders, including, for example, banks and insurance companies.
- granting of loans for which the land or buildings are used as security
- home equity loans
- granting of personal non-mortgage installment loans with scheduled repayment plans
- line-of-credit loan services, that is, loan services based on a commitment to lend funds to a borrower up to a specified amount
- consumer loan services, that is, loan services extended for financing consumer purchases of goods or services where the purchased good is generally used as collateral
- granting credit when the holder of a credit card uses it to buy a good or a service, regardless of whether the balance is paid in full at the end of the grace period
- granting loans to investment dealers and brokers, regulated financial institutions, federal, regional and local governments or non-profit institutions, foreign governments, and other businesses
- standby, commitment and other loan services including overdraft services
- providing letters of credit
- acceptance services, that is, agreements by a bank or other financial institution to pay a draft or a credit instrument issued by an institution
- sales financing services
- other credit-granting services n.e.c.

This service code does not include:

- real estate appraisal services, cf.997224

### **997114 Financial leasing services**

This service code includes:

- services of making equipment and other assets available to a customer without capital investment on the customer's part, whereby the

lessor pays for and takes title to the equipment or facilities and leases it to the lessee while retaining few of the normal responsibilities of ownership

This service code does not include:

- operating leasing services, cf.9973

### **997119 Other financial services (except investment banking, insurance services and pension services)**

### **99712 Investment banking services**

#### **997120 Investment banking services**

This service code includes:

- securities underwriting services
- guaranteeing the sale of an issue of securities at a stated price from the issuing corporation or government and reselling it to investors
- engaging to sell as much of an issue of securities as possible without making a guarantee to purchase the entire offering from the issuer

### **99713 Insurance and pension services (excluding reinsurance services)**

#### **997131 pension services**

This service code includes:

- underwriting services of annuities, i.e. plans which provide income payments at regular intervals .Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefits determined in advance or dependent on the market value of assets supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.
- underwriting services of plans which provide income payments at regular intervals to members of groups. Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefits determined in advance or dependent on the market value of assets supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.

This service code does not include:

- portfolio management services (except pension funds), cf.997153
- trust services, cf. 997154



- pension fund management services, cf. 997164
- pension fund administration, cf. 997169

### **997132 Life insurance services (excluding reinsurance services)**

This service code includes:

- underwriting services of insurance policies which provide for the payment of claims to beneficiaries contingent upon the death of the insured individual or upon the maturation of the policy. Policies may provide pure protection or may also contain a savings component. Policies may cover individuals or members of groups.

This service code does not include:

- accidental death insurance services, cf. 997133

### **997133 Accident and health insurance services**

This service codes includes:

- underwriting services of insurance policies which provide accidental death and dismemberment insurance, that is, payment in the event than an accident results in death or loss of one or more bodily members (such as hands or feet) or the sight of one or both eyes
- underwriting services of insurance policies which provide protection for hospital and medical expenses not covered by government programmes and, usually, other health-care expenses such as prescribed drugs, medical appliances, ambulance, private duty nursing, etc.
- underwriting services of insurance policies which provide protection for dental expenses
- underwriting services of insurance policies which provide periodic payments when the insured is unable to work as a result of a disability due to illness or injury

This service code does not include:

- life insurance services, cf. 997132
- travel insurance services, cf. 997136

### **997134 Motor vehicle insurance services**

This service codes includes:

- underwriting services of insurance policies which cover risks relating to the use of motor vehicles, including those used to transport paying passengers. Risks covered include liability and loss of or damage to the vehicle.
- freight motor vehicle insurance services

### **997135 Marine, aviation, and other transport insurance services**

This service code includes:

- underwriting services of insurance policies which cover risks relating to the use of commercial passenger and freight vessels, whether operating on oceans, coastal waterways or inland waterways, commercial aircraft, railway rolling stock
- satellite launching insurance services

Note: Risks covered include liability, hull damage or loss of the vessel, and loss of or damage to aircraft or railway rolling stock

This service code does not include:

- underwriting services of insurance policies for non-commercial vessels and aircraft cf.997133

### **997136 Freight insurance services & Travel insurance services**

This service code includes:

- underwriting services of insurance policies which provide coverage, additional to that provided by transport companies, for risks of damage to or loss of freight
- underwriting services of insurance policies which provide protection for travel related expenses (typically provided in a package), such as trip cancellation, interruption or delay, lost, delayed or damaged luggage, accident and health medical expenses, repatriation of remains

This service code does not include:

- motor vehicle insurance, cf.997134

### **997137 Other property insurance services**

This service code includes:

- underwriting services of insurance policies which cover risks of damage to or loss of property excluding that covered in service code 99 7134 (Motor vehicle insurance services), 997135 (Marine, aviation, and other transport insurance services) and 997136 (Freight insurance services). Risks covered may include fire, theft, explosion, storm, hail, frost, natural forces, radioactive contamination and land subsidence
- underwriting services of insurance policies for non-commercial vessels and aircraft
- underwriting services of insurance policies for boilers and machinery, which covers property spoilage from lack of power, light, heat, steam or refrigeration

### **997139 Other non-life insurance services (excluding reinsurance services)**

This service code includes:

- underwriting services of insurance policies which cover risks of all types of liability including liability for defective products, bodily injury, property damage, pollution, malpractice, etc., other than liability covered in service

code 997134 (Motor vehicle insurance services), 997135 (Marine, aviation and other transport insurance services) and 997137 (Other property insurance services)

- underwriting services of insurance policies which cover risks of excessive credit losses because of debtor insolvency
- underwriting services of insurance policies which cover risks of non-performance or failure to satisfy a contractual financial obligation by a party to a contract or agreement
- underwriting services of policies for legal expense insurance, mortgage insurance, fidelity insurance or title insurance
- underwriting services of insurance policies which cover risks of miscellaneous financial loss, that is, expenses arising from the following risks: loss of employment, insufficiency of income (general), bad weather, loss of benefits, continuing general expenses, unforeseen trading expenses, loss of market value, loss of rent or revenue, indirect trading losses (other than those mentioned above), other financial loss (non-trading) and other forms of loss
- underwriting services of insurance policies which cover other non-life risks n.e.c.

## **99714 Reinsurance services**

This group includes services of assuming all or part of insurance policies originally underwritten by other insurance carriers

### **997141 Life reinsurance services**

This service code includes reinsurance services for life insurance, reinsurance of annuities etc.

### **997142 Accident and health reinsurance services**

This service code includes reinsurance services for accident and health insurance, reinsurance of annuities etc.

### **997143 Motor vehicle reinsurance services**

This service code includes reinsurance services for motor vehicle insurance policies

### **997144 Marine, aviation and other transport reinsurance services**

This service code includes reinsurance services for marine, aviation and other transport insurance policies

### **997145 Freight reinsurance services**

This service code includes reinsurance services for freight insurance policies

## **997146 Other property reinsurance services**

This service code includes property reinsurance services, other than for motor vehicles and freight

## **997149 Other non-life reinsurance services**

This service code includes:

- liability reinsurance services
- reinsurance services for surety bonds
- non-life reinsurance services, not elsewhere specified

## **99715 Services auxiliary to financial services (other than to insurance and pensions)**

### **997151 Services related to investment banking such as mergers & acquisition services, corporate finance & venture capital services**

This service code includes:

- services of counsellors and negotiators in arranging mergers and acquisitions
- services of arranging corporate financing, including debt financing, equity financing, venture capital financing
- other services related to investment banking n.e.c.

This service code does not include:

- portfolio management services, cf. 997153
- trust and custody services, cf.997154
- stock price quotation services made available through an information server, cf.998439
- supply of financial news to the news media, cf. 99844

### **997152 Brokerage and related securities and commodities services including commodity exchange services**

This service code includes:

- brokerage services (that is bringing together purchasers and sellers of the same instrument) for securities
- services of acting as a selling agent of units, shares or other interests in a mutual (investment) fund
- sales, delivery and redemption services of government bonds
- brokerage of options
- brokerage services for commodities and commodity futures, including financial futures
- brokerage services for financial derivatives
- computer-based clearing and settlement for interchange of debits, credits and transfer of ownership of securities

### **997153 Portfolio management services except pension funds**

This service code includes:

- managing portfolio assets of others, on a fee or commission basis, except for pension funds

Note: Managers make decisions on which investments to purchase or sell. Examples of the portfolios managed are the portfolios of mutual and other investment funds or trusts

This service code does not include:

- management of pension funds, cf.997164
- personal financial planning advisory services not involving decision-making on behalf of clients, cf.997159
- buying and selling of securities on a transaction fee basis, cf.997152

### **997154 Trust and custody services**

This service code includes:

- estate and trust management and administration services
- services of acting as a trustee of investment funds or pension funds
- services of acting as trustee for securities (administrative services related to the issue and registration of securities, and payment of interest and dividends)
- provision, under instructions, of safekeeping of and accounting for valuable and usually income-bearing personal property, including securities
- safekeeping services
- safe deposit services
- security custody services
- audit confirmation services with respect to customers' securities held for safekeeping

### **997155 Services related to the administration of financial markets**

This service code includes:

- administrative services of furnishing space and other facilities necessary for the operation of security and commodity exchanges
- services of regulating and monitoring financial markets and participants in those markets
- other financial market administration services n.e.c.

This service code does not include:

- security custody services, cf. 997154
- stock price quotation services made available through an information server, cf.998439
- supply of financial news to the news media (Group 99844)

### **997156 Financial consultancy services**

This service code includes financial advisory services, market analysis and intelligence

This service code does not include:

- insurance and pension consultancy services, cf.997169
- mergers and acquisitions services, cf. 997151
- corporate finance and venture capital services, cf. 997151
- portfolio management services (except pension funds), cf.997153
- trust and custody services, cf.997154
- pension fund management services, cf. 997164
- advisory services on taxation matters, cf.99823
- financial management consulting services (except business tax), cf.998311

### **997157 Foreign exchange services**

This service code includes foreign currency exchange services provided by bureau de change, etc.

### **997158 Financial transactions processing and clearing house services**

This service code includes:

- services of processing financial transactions such as verification of financial balances, authorization of transactions, transfer of funds to and from transactors' accounts, notification of banks (or credit card issuers) of individual transactions and provision of daily summaries
- services of clearing cheques, drafts and other payment orders
- debit card and credit card merchant services

This service code does not include:

- services of processing securities transactions, cf.997152

### **997159 Other services auxiliary to financial services**

This service code includes mortgage and loan brokerage services

This service code does not include

- coin and currency package services, cf.998542

## **99716 Services auxiliary to insurance and pension**

### **997161 Insurance brokerage and agency services**

This service code includes services of selling insurance and pension products

### **997162 Insurance claims adjustment services**

This service code includes:

- services of investigating insurance claims, determining the amount of loss or damages covered by insurance policies and negotiating settlements
- services of examining claims which have been investigated and authorization of payments
- damage assessment services

### **997163 Actuarial services**

This service code includes:

- services of calculating insurance risks and premiums

### **997164 Pension fund management services**

This service code includes:

- pension fund management services

### **997169 Other services auxiliary to insurance and pensions**

This service code includes:

- administration of insurance and pension funds
- salvage administration services
- insurance and pension consultancy services

### **99717 Services of holding financial assets**

#### **997171 Services of holding equity of subsidiary companies**

This service code includes:

- services provided by holding companies, i.e. holding securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest

#### **997172 Services of holding securities and other assets of trusts and funds and similar financial entities**

This service code includes:

- services provided by legal entities that are organized to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries

### **9972 Real estate services**

#### **99721 Real estate services involving owned or leased property**

##### **997211 Rental or leasing services involving own or leased residential property**

This service code includes rental or leasing services concerning residential properties by owners or lease holders houses, flats, apartment buildings, multiple-use buildings that are primarily residential, residential mobile home sites.

This service code does not include:

- accommodation services provided by operating hotels, motels, rooming houses, school dormitories, camp sites and other lodging places, cf.99631

### **997212 Rental or leasing services involving own or leased non-residential property**

This service code includes:

- rental or leasing services concerning industrial, commercial or other non-residential buildings or property by owners or leaseholders, such as factories, office buildings, warehouses, theatres, convention centres, exhibition halls and multiple-use buildings that are primarily non-residential; agricultural, forestry and similar properties.
- rental or leasing of caravan sites, lock-up garages or other places for parking vehicles, by the month or year

### **997213 Trade services of buildings**

This service code includes:

- sales on own account of buildings and associated land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit
- sales of houses with associated land, multiple-dwelling buildings with associated land and individual dwelling units within such buildings, such as individual apartments or condominiums

Note: Such property can either be leasehold or freehold

This service code does not include:

- sales of vacant land, cf.997215

### **997214 Trade services of time-share properties**

This service code includes sale on own account of time-share properties

### **997215 Trade services of vacant and subdivided land**

This service code includes:

- sales on own account of vacant residential or non-residential land in cases where the sales are treated as sales of trading stock by the seller. Such vacant land can include subdivided vacant land.

## **99722 Real estate services on a fee/commission basis or contract basis**

### **997221 Property management services on a fee/commission basis or contract basis**

This service code includes:



- management services concerning residential, industrial and Commercial properties, on a fee or contract basis
- management services concerning residential mobile home sites
- management services concerning dwellings in joint ownership
- management services concerning agricultural, forestry and similar properties
- management services concerning buildings or properties used on a time-share basis

This service code does not include:

- sports and recreational sports facility operation services, cf.99652
- operation of other recreation and amusement service facilities n.e.c., cf.999699

### **997222 Building sales on a fee/commission basis or contract basis**

This service code includes:

- real estate agency and brokerage services related to buildings, and similar intermediation services involving buying, selling and renting of buildings and associated land, on a fee or contract basis

This service code does not include:

- sale of land on a fee or contract basis, cf. 997223

### **997223 Land sales on a fee/commission basis or contract basis**

This service code includes:

- real estate agency and brokerage house services related to the sale of vacant land, and similar intermediation services involving buying, selling and renting, non-residential or residential, on a fee or contract basis

### **997224 Real estate appraisal services on a fee/commission basis or contract basis**

This service code includes:

- appraisal of residential buildings and land, non-residential buildings and land, and residential and non-residential vacant land on a fee or contract basis

## **9973 Leasing or rental services with or without operator**

This heading includes:

- rental or operational leasing of machinery and equipment and personal and household goods, with or without operator

Note: The duration of the rental service is irrelevant for its classification.

This heading does not include:

- leasing services of machinery and equipment of personal and household goods on a purely financial service basis (i.e. financial leasing), cf. 997114

**99731 Leasing or rental services concerning machinery and equipment with or without operator**

**997311 Leasing or rental services concerning transport equipments including containers with or without operator**

This service code includes:

- leasing and rental services of intermodal containers
- leasing, rental or hiring services concerning other land transport equipment with or without operator

This service code does not include:

- financial leasing of container, cf.997114
- leasing and rental of accommodation and office containers, cf. 997319

**997313 Leasing or rental services concerning agricultural machinery and equipment with or without operator**

This service code includes:

- leasing, rental or hiring services concerning agricultural tractors and implements, seed and seedling planters, harvesting, cropping and sorting machinery, etc.

This service code does not include:

- financial leasing of agricultural machinery, cf. 997114
- leasing, rental or hiring services concerning lawnmowers, cf. 997327

**997314 Leasing or rental services concerning construction machinery and equipment with or without operator**

This service code includes:

- leasing, rental or hiring services concerning tractors for construction and earth moving purposes, road graders, steamrollers, bulldozers, excavating machinery, front-end loaders, scaffolding with or without operators.

This service code does not include:

- financial leasing of construction machinery, cf. 997114

**997315 Leasing or rental services concerning office machinery and equipment (except computers) with or without operator**

This service code includes:

- leasing, rental or hiring services concerning all kinds of office machinery and equipment, such as photocopiers, typewriters and word processors, accounting machinery and equipment such as electronic calculators, cash registers and other machines incorporating a calculating device
- leasing, rental or hiring services concerning office furniture, safes and the like

This service code does not include:

- financial leasing of office machinery and equipment, cf. 997114
- leasing or rental services of computers with or without operator, cf. 997316
- leasing, rental or hiring services concerning telecommunications equipment, cf. 997317

### **997316 Leasing or rental services concerning computers with or without operators**

This service code includes:

- leasing, rental or hiring services concerning computing machinery and equipment, such as electronic data processors, central processing units, peripheral units and magnetic or optical readers, with or without operator.

This service code does not include:

- financial leasing of computers, cf. 997114

### **997317 Leasing or rental services concerning telecommunications equipment with or without operator**

This service code includes:

- leasing, rental or hiring services concerning commercial radio, television and telecommunications equipment
- leasing, rental or hiring services concerning telephones, fax machines, pagers and cellular telephones

This service code does not include:

- financial leasing of telecommunications equipment, cf. 997114

### **997319 Leasing or rental services concerning other machinery and equipment with or without operator**

This service code includes:

- leasing, renting or hiring services concerning all kinds of machinery, whether or not electrical, except personal or household goods, generally used as capital goods by industry, such as engines and turbines, machine tools, mining and oil field equipment, lifting and handling equipment, coin/card operated gambling machines, exhibition material, professional, scientific measuring and control apparatus, accommodation and office containers, other commercial and industrial machinery etc.

### **99732 Leasing or rental services concerning other goods**

#### **997321 Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories (Home entertainment equipment)**

This service code includes:

- leasing, renting or hiring services concerning all kinds of electrical and electronic home entertainment equipment, such as stereo systems, tape decks, televisions, radios, video cassette recorders and similar equipment
- leasing, renting or hiring services concerning pre-recorded records, sound cassettes, compact disks and similar accessories

**997322 Leasing or rental services concerning video tapes and disks (Home entertainment equipment)**

This service code includes:

- leasing, renting or hiring services concerning pre-recorded videotapes, CD's and DVDs for use in home entertainment equipment, predominantly for home entertainment
- leasing, renting or hiring services concerning video games

**997323 Leasing or rental services concerning furniture and other household appliances**

This service code includes:

- leasing, renting or hiring services concerning furniture (incl. mattresses and mattress supports), household appliances, whether or not electrical, such as refrigerators, washing machines, room air- conditioners, fans, toasters, mixers, kitchen and tableware, etc.
- leasing, renting or hiring services concerning crockery, cutlery, ornaments

**997324 Leasing or rental services concerning pleasure and leisure equipment.**

This service code includes:

- leasing, renting or hiring services concerning pleasure and leisure equipment, such as bicycles, snow skis, ice skates, gliders, hang gliders, water sports equipment (e.g., surfboards, water-skis), pleasure craft (canoes, sailboat and other pleasure boats), other sport equipment (e.g., golf clubs, equipment for playing field games, racquet games, etc.), saddle-horses, camping equipment, etc.

**997325 Leasing or rental services concerning household linen.**

This service code includes leasing, renting or hiring services concerning household linen

**997326 Leasing or rental services concerning textiles, clothing and footwear.**

This service code includes:

- leasing and renting of textiles, clothing and footwear
- renting of formal wear, costumes, clothing and related accessories such as jewellery, hats, wigs, etc.

This service code does not include:

- uniform supply /cleaning services, cf.999719

### **997327 Leasing or rental services concerning do-it-yourself machinery and equipment**

This service code includes:

- rental, leasing or hiring services concerning machinery and equipment for home and garden use, including lawnmowers
- rental, leasing or hiring services concerning machinery and equipment used by amateurs or as a hobby, e.g., tools for home repairs

### **997329 Leasing or rental services concerning other goods**

This service code includes:

- leasing or rental services concerning books, journals and magazines, cameras, photo equipment, binoculars and other optical goods, flowers and plants, watches and clocks, etc., musical instruments
- leasing, renting or hiring services concerning medical equipment (crutches) and paramedical equipment
- renting of equipment for parties and other social events, such as weddings

### **99733 Licensing services for the right to use intellectual property and similar products**

This group includes permitting, granting or otherwise authorizing the use of intellectual property products and similar products

Note: This covers rights to exploit these products, such as licensing to third parties; reproducing and publishing software, books, etc.; using patented designs in production processes to produce new goods and so on. Limited end user licences, which are sold as part of a product (e.g., packaged software, books) are not included here.

This group does not include:

- licence fees as integral part of consumer goods (e.g., end-user licenses for books, records, software)
- preparation, drafting and certification services concerning patents, trademarks, copyrights and other intellectual property rights, cf.998213
- legal services related to drawing up or certification of patents, trademarks, copyrights and other intellectual property rights, cf.998213
- management services for copyrights and their revenues (except from motion pictures), cf. 998599
- management services for rights to industrial property (e.g., patents, licences, trademarks, franchises etc.), cf. 998599
- management services for motion picture rights, cf. 999614
- management services for artistic rights, cf. 999629

### **997331 Licensing services for the right to use computer software and databases.**

This service code includes:

- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for both systems and applications software. This applies to various levels of licensing rights such as rights to reproduce and distribute the software, rights to use software components for the creation of and inclusion in other software products
- licensing services for the right to reproduce, distribute or incorporate databases (i.e. compilations of facts/information) in other databases or applications. This applies to various levels of licensing rights such as rights to reproduce and distribute the database, rights to use database components for the creation of and inclusion in other databases and applications

This service code does not include:

- packaged (non-customized) software/database,
- limited end-user licence as part of packaged software,
- licensing services for the right to use database software, cf. 997331

### **997332 Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme etc.**

This service code includes:

- licensing services for the right to reproduce, distribute or incorporate entertainment, musical such as broadcasting and showing of original films, sound recordings, radio and television programmes, prerecorded tapes and videos

### **997333 Licensing services for the right to reproduce original art works**

This service code includes licensing services for the right to reproduce, distribute or incorporate artistic originals such as reproduction of original artworks

### **997334 Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals.**

This service code includes licensing services for the right to reproduce, distribute or incorporate literary originals such as reprinting and copying of manuscripts, books, journals and periodicals

### **997335 Licensing services for the right to use R&D products**

This service code includes licensing services for the right to use the outcome of research and development activities, i.e. inventions, such as constitutions of matter, processes, mechanisms, electrical and electronic circuits and devices, pharmaceutical formulations and new varieties of living things produced by artifice

### **997336 Licensing services for the right to use trademarks and franchises**

This service code includes licensing services for the right to use trademarks and to operate franchises.

**997337 Licensing services for the right to use minerals including its exploration and evaluation**

This service code includes licensing services for the right to use, mineral exploration and evaluation information, such as mineral exploration for petroleum, natural gas and non-petroleum deposits

**997338 Licensing services for the right to use other natural resources including telecommunication spectrum**

**997339 Licensing services for the right to use other intellectual property products.**

This service code includes licensing services for the right to use other kinds of intellectual property products, such as architectural and engineering plans, industrial designs etc.

**9981 Research and development services**

**99811 Research and experimental development services in natural sciences and engineering**

**998111 Research and experimental development services in natural sciences**

This service code includes basic and applied research services in natural sciences, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application of use in view and experimental development services involving systematic work, drawing on knowledge gained from research and practical experience, that is directed

- i. to producing new materials, products, and devices; to installing new processes, systems and services; or
- ii. to improving substantially those already produced or installed in physical sciences related to heat, light, electromagnetism, astronomy, etc;
- iii. in chemistry and biology related to catalyses, fermentation, physiology and biology of animals and plants, micro-organisms, etc;
- iv. in biotechnology related to knowledge requiring one or more of the techniques: DNA/RNA like genomics, pharmacogenomics, gene probes, genetic engineering, DNA/RNA sequencing/synthesis/amplification, gene expression profiling, and the use of antisense technology; proteins and other molecules like sequencing/synthesis/engineering of proteins and peptides (including

- large molecule hormones); proteomics, protein isolation and purification, signaling, identification of cell receptors;
- v. cell and tissue culture and engineering like cell/tissue culture, tissue engineering (including disease scaffolds and biomedical engineering), cellular fusion, vaccine/immune stimulants, embryo manipulation process biotechnology techniques like bioreactor fermentation, bioprocessing, bioleaching, biopulping, biosulphurization, bioremediation, biofiltration, and phytoremediation;
- vi. gene and RNA vectors like gene therapy, viral vectors;
- vii. bioinformatics; nanobiotechnology

### **998112 Research and experimental development services in engineering and technology**

This service code includes basic and applied research services and experimental development services related to science and technology for casting, metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction, information, etc.

### **998113 Research and experimental development services in medical sciences and pharmacy**

This service code includes basic and applied research services and experimental development services related to treatment of diseases, preventive hygiene, pharmacy, etc.

### **998114 Research and experimental development services in agricultural sciences**

This service code includes basic and applied research services and experimental development services related to agricultural techniques, fruit culture, forestry, stock breeding, fisheries, etc.

### **99812 Research and experimental development services in social sciences and humanities**

#### **998121 Research and experimental development services in social sciences**

This service code includes basic and applied research services and experimental development services in social sciences and humanities, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application of use in view and experimental development services involving systematic work, drawing on knowledge gained from research and practical experience, that is directed to producing new materials, products, and devices; to installing new processes, systems and services; or to improving substantially those already produced or installed in areas like psychology, theories of economies, business management, finance, public law, civil law, political sciences, other social sciences etc.



This service code does not include:

- market research services, cf. 998370

## **998122 Research and experimental development services in humanities**

This service code includes basic and applied research services and experimental development services in social sciences and humanities, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application of use in view and experimental development services involving systematic work, drawing on knowledge gained from research and practical experience, that is directed to producing new materials, products, and devices; to installing new processes, systems and services; or to improving substantially those already produced or installed in areas like ancient and modern languages and literature, social and cultural anthropology, demography, geography (human, economic and social), linguistics, history, philosophy, arts, religion, theology, etc.

## **99813 Interdisciplinary research services**

### **998131 Interdisciplinary research and experimental development services**

This service code includes basic and applied research services and experimental development services related to both natural sciences/engineering and social sciences/humanities

## **99814 Research and development originals**

Note: The creation of these original works is done on own account, i.e. their production is intended for sale that is undertaken without a contract or known buyer

### **998141 Research and development originals in pharmaceuticals**

This service code includes scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc. related to pharmaceuticals

### **998142 Research and development originals in agriculture**

This service code includes scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc. related to agriculture

### **998143 Research and development originals in biotechnology**

This service code includes scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc. related to biotechnology

### **998144 Research and development originals in computer related services**

This service code includes scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc. related to computers

#### **998145 Research and development originals in other fields n.e.c.**

This service code includes scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc. related to other fields n.e.c

### **982 Legal and accounting services**

#### **99821 Legal services**

##### **998211 Legal advisory and representation services concerning criminal law**

This service code includes advice, representation and related services (defence, search for evidence, witnesses, experts, etc.) concerning criminal law

##### **998212 Legal advisory and representation services concerning other fields of law**

This service code includes advice, representation and other related legal services in judicial and quasi-judicial procedures concerning civil law, administrative law, constitutional law, international law, military law and other fields of law, except criminal law

##### **998213 Legal documentation and certification services concerning patents, copyrights and other intellectual property rights**

This service code includes drafting and certification of documents and other related legal services concerning patents, copyrights and other intellectual property rights

##### **998214 Legal documentation and certification services concerning other documents**

This service code includes drafting and certification of documents and other related legal services concerning other legal documents, such as wills, marriage contracts, commercial contracts, business charters, etc.

##### **998215 Arbitration and conciliation services**

This service code includes arbitration or mediation services aimed at the settlement of disputes between labour and management, between businesses or between individuals

This service code does not include:

- representation services on behalf of one of the parties in the dispute, cf. 998212

## **998219 Other legal services n.e.c.**

This service code includes escrow services and other legal services n.e.c.

## **99822 Accounting, auditing and bookkeeping services**

### **998221 Financial auditing services**

This service code includes examination services for the accounting records and other supporting evidence of an organization for the purpose of expressing an opinion as to whether the financial statements of the organization present its position fairly and accurately as at a given date and the results of its operations for the period ending on that date, in accordance with generally accepted accounting principles.

This service code does not include:

- accounting review services, cf. 998222
- management audits, cf. 998311

### **998222 Accounting and bookkeeping services**

This service code includes

- i. reviewing annual and interim financial statements and other accounting information. The scope of a review is less than that of an audit, and the level of assurance provided is thus lower;
- ii. compilation of financial statements from information provided by the client. No assurances regarding the accuracy of the resulting statements are provided;
- iii. preparation of business tax returns, when provided as a package with the preparation of financial statements for a single fee are classified here;
- iv. compilation of income statements, balance sheets, etc;
- v. analysis of balance sheets, etc; other accounting services such as attestations, valuations, preparation of pro forma statements, etc.;
- vi. classifying and recording business transactions in terms of money or some unit of measurement in the books of account;
- vii. similar services provided by accountants.

This service code does not include:

- financial auditing services, cf. 998221
- tax preparation services, when provided as separate services, cf. 99823
- bookkeeping services related to tax returns cf. 99823
- payroll services, including payroll computation and ledgers, cf. 998223

### **998223 Payroll services**

This service code includes

- i. payroll processing, including on-line;
- ii. direct deposit or cheque preparation services;
- iii. remission of taxes and other deductions;
- iv. preparation, viewing and storage of payroll ledgers, reports and other documents

This service code does not include:

- bookkeeping services, cf. 998222
- payroll processing provided as part of a bundle of management services, cf. 998311

## **998223 Other similar services n.e.c**

### **99823 Tax consultancy and preparation services**

#### **998231 Corporate tax consulting and preparation services**

This service code includes providing advice and guidance concerning corporate taxes, as well as preparing and filing of tax returns of all kinds (e.g., GST, IT)

#### **998232 Individual tax preparation and planning services**

This service code includes tax preparation and planning services for unincorporated business, individuals etc

### **99824 Insolvency and receivership services**

#### **998241 Insolvency and receivership services**

This service code includes providing advice and operational assistance to the management and/or creditors of insolvent businesses and/or acting as receiver or trustee in bankruptcy

### **983 Other professional, technical and business services (except research, development, legal and accounting services)**

#### **99831 Management consulting and management services; information technology services**

##### **998311 Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management**

This service code includes providing advice, guidance and operational assistance concerning decision areas that are financial in nature, such as:

- working capital and liquidity management, determination of an appropriate capital structure;
- analysis of capital investment proposals;
- asset management; development of accounting systems and budgeting and budgetary controls;
- financial consulting services related to mergers, acquisitions, etc. such as advice on methods of valuations, methods of payment, methods of control, international finance

This service code also includes providing advice, guidance and operational assistance concerning business policy and strategy and the overall planning,

structuring and control of an organization. More specifically, general management consulting assignments may deal with one or a combination of the following:

- i. policy formulation;
- ii. determination of the organizational structure (decision-making system) that will most effectively meet the objectives of the organization;
- iii. legal organization;
- iv. strategic business plans;
- v. corporate development and restructuring consulting services, such as on mergers, acquisitions, joint ventures, strategic alliances, diversification, privatization;
- vi. defining a management information system;
- vii. development of management reports and controls; business turnaround plans;
- viii. management audits; development of profit improvement programmes; other matters that are of particular interest to the higher management of an organization

This service code also includes providing advice, guidance and operational assistance concerning the human resources strategies, policies, practices and procedures of an organization. Human resources consulting assignments may deal with one or more of the following:

- i. recruitment, compensation, benefits, performance measurement and appraisal;
- ii. organizational development (improving functioning within and between groups); employee training and development needs;
- iii. outplacement procedures and plans for assistance to employees;
- iv. succession planning;
- v. compliance with government regulations in areas such as health, safety, workers' compensation and employment equity; labour-management relations; human resources audits

This service code also includes providing advice, guidance and operational assistance concerning the marketing strategy and marketing operation of an organization. Marketing management consulting assignments may deal with one or a combination of the following:

- i. analysis and formulation of a marketing strategy;
- ii. formulation of customer service programmes, pricing, advertising and distribution channels;
- iii. sales management and sales staff training;
- iv. organization of marketing channels (sale to wholesalers or directly to retailers, direct mail, franchise, etc.), package design and other matters related to the marketing strategy and operations of an organization

This service code also includes

- i. providing advice, guidance and operational assistance concerning improvements to systems and procedures;
- ii. improvements to office and service operations, such as office layout, workflow planning, work standards;
- iii. office automation, such as the selection and installation of automated systems;

- iv. product development, quality assurance and quality management; plant safety, security and protection;
- v. services provided by agronomists and agricultural economists

This service code also includes

- i. providing advice, guidance and operational assistance concerning integrated supply chain management, i.e. a bundled product that includes inventory management, warehousing and storage and distribution services;
- ii. providing advice, guidance and operational assistance concerning logistic management, such as inventory management logistic consulting, that is keeping track of the existing inventory, determining the most effective inventory requirements for a client;
- iii. distribution and transportation logistic consulting, including the processes used by a client to store, handle and move goods within an organization, to ship goods from the client to the customers; warehousing and storage logistic consulting including the processes of receiving, storing and issuing an item; maintenance logistics consulting;
- iv. provision of a bundled service package that combines information technology-intensive services with labour (manual or professional depending on the solution), machinery and facilities to support, host and manage a business process for a client, including financial business processes, such as financial transaction processing, credit card processing, payment services, lending services; human resource business processes, such as benefits administration, payroll processing, personnel administration; supply chain management business processes, such as inventory management, procurement services, logistics services, production scheduling and order processing; customer relations management business processes, such as helpdesk, call centre, customer service; vertical market business processes, conducted by specific industries such as electric, chemical, petroleum; other business processes for a client; strategic management services provided by head offices to other units of the same company or enterprise;
- v. Other management consulting services, n.e.c.

This service code does not include:

- security brokerage services, cf. 997152
- portfolio management services (except for pension funds), cf. 997153
- pension fund management, cf. 997164
- public relations services, cf. 998312
- advertising services, cf. 998361

## **998312 Business consulting services including public relations services**

This service code includes providing advice, guidance and operational assistance concerning regional, industrial or tourism development; providing advice, guidance and operational assistance concerning methods to improve the image and relations of an organization or individual with the general public, government, voters, shareholders and others; other business consulting services n.e.c.

This service code does not include:

- planning and creating of advertising, cf. 998361

- public opinion polling services, cf. 998372

### **998313 Information technology (IT) consulting and support services**

This service code includes

- i. providing advice or expert opinion on technical matters related to the use of information technology, such as advice on matters such as hardware and software requirements and procurement, systems integration, systems security, provision of expert testimony on IT related issues;
- ii. providing technical expertise to solve problems for the client in using software, hardware, or an entire computer system, such as provision of customer support in using or troubleshooting the software, upgrade services and the provision of patches and updates, provision of customer support in using or troubleshooting the computer hardware, including testing and cleaning on a routine basis and repair of IT equipment, technical assistance in moving a client's computer system to a new location, provision of customer support in using or troubleshooting the computer hardware and software in combination;
- iii. providing technical expertise to solve specialized problems for the client in using a computer system, such as auditing or assessing computer operations without providing advice or other follow-up action including auditing, assessing and documenting a server, network or process for components, capabilities, performance, or security;
- iv. data recovery services, i.e. retrieving a client's data from a damaged or unstable hard drive or other storage medium, or providing standby computer equipment and duplicate software in a separate location to enable a client to relocate regular staff to resume and maintain routine computerized operations in event of a disaster such as a fire or flood;
- v. other IT technical support services n.e.c.

This service code does not include:

- providing advice, guidance and operational assistance concerning the use of information technology by businesses, such as the development of an e-commerce strategy, cf. 998311
- service contracts where advice is bundled with the design and development of an IT solution (website, database, specific application, network, etc.), cf. the appropriate information technology (IT) design and development service under 998314

### **998314 Information technology (IT) design and development services**

This service code includes

- i. provision of technical expertise to design and/or develop an IT solution such as custom applications, networks, and computer systems;
- ii. services of designing the structure and/or writing the computer code necessary to create and/or implement a software application, such as designing the structure and content of a web page and/or writing the computer code necessary to create and implement a web page, designing

- the structure and content of a database and/or writing the computer code necessary to create and implement a database, designing the structure and writing the computer code necessary to design and develop a custom software application, customization and integration, adapting (modifying, configuring, etc.) and installing an existing application so that it is functional within the clients' information system environment;
- iii. designing, developing and implementing customer's networks such as intranets, extranets and virtual private networks; network security design and development services, i.e. designing, developing and implementing software, hardware and procedures to control access to data and programs and to allow for the safe exchange of information over a network;
  - iv. combined service of assessing an organization's computer requirements, advising on hardware and software acquisitions, developing system specification and putting the new system in place;
  - v. computer systems integration services, i.e. an analysis of the client's current computer system, present and future computing requirements, the purchase of new equipment and software, and the integration of the new and old systems components to create a new integrated system;
  - vi. software originals (i.e. a set of instructions that is to be used in a computing device in order to bring about a specific result), which can be protected and licensed as intellectual property

This service code does not include:

- service contracts where the design and development of a web page is bundled with the hosting of the web page, cf. 998315
- service contracts where the design and development of the application is bundled with the hosting and management of the application on an ongoing basis, cf. 998315
- service contracts where the design and development of a database is bundled with the ongoing management of the data holdings, cf. 998315
- services of day-to-day management of the client's network, cf. 998316
- wholesale and retail sale services of software, cf. 996111, 996211

## **998315                      Hosting and information technology (IT) infrastructure provisioning services**

This service code includes

- i. provision of information technology (IT) infrastructure (hardware, software and networks) to process data, host applications and host processes for a client; provision of the infrastructure to host a customer's website and related files in a location that provides fast, reliable connection to the Internet that may be limited to storage on a single server, in either shared or dedicated capacity, without the service provider managing or integrating software applications (Software hosted on the server is the client's responsibility and service level guarantees are standardized and limited in scope), a bundled service package that consists of the hosting and management of the website and related applications;
- ii. provision of leased software applications from a centralized, hosted, and managed computing environment with integration to the systems and



infrastructure of the client (Frequently, consulting, customization and systems integration services are bundled with the hosting and management of the application), where the leased application is not customized and not integrated with other applications of the client (The application is usually accessed over the World Wide Web. A common example is office suite software applications.);

- iii. collocation services, i.e. the provision of rack space within a secured facility for the placement of servers and enterprise platforms (The service includes the space for the client's hardware and software, connection to the Internet or other communication networks, and routine monitoring of servers. Clients are responsible for the management of the operating system, hardware, and software);
- iv. data storage services, i.e. managing or administrating the storage and back-up management of data such as remote back-up services, storage, or hierarchical storage management(migration);
- v. data management services, i.e. on-going management and administration of data as an organizational resource (Services may include performing data modeling, data mobilization, data mapping/rationalization, data mining and system architecture.);
- vi. video and audio streaming services, i.e. sending audio and video data over the Internet or providing services associated with the storage, production (including encoding), and support of video and audio streaming over the Internet; other IT hosting or infrastructure provisioning services such as hosting client's application, processing client's data and computer time-share

Note: An important characteristic of this service is the promise of a secure and reliable site and Internet connections that can be quickly scaled to accommodate variations in traffic use. Frequently, consulting, customization and systems integration are part of the package. Applications are frequently e-commerce-related and enable on-line storefronts, shopping carts and catalogues with advanced and complex features such as order processing, fulfillment, procurement, invoicing, transaction processing, customer relations management and back-end database and data warehouse integration and migration services.

## **998316 IT infrastructure and network management services**

This service code includes

- i. managing and monitoring a client's IT infrastructure including hardware, software and networks;
- ii. managing and monitoring communication networks and connected hardware to diagnose networking problems and gather capacity and usage statistics for the administration and fine-tuning of network traffic. These services also remotely manage security systems or provide security-related services-provision of day-to-day management and operation of a client's computer system

## **998319 Other information technology services n.e.c.**

This service code includes

- i. coordination and supervision of resources in preparing, running and completing a project on behalf of the client;
- ii. project management services, which can involve budgeting, accounting and cost control, procurement, planning of time scales and other operating conditions, coordination of subcontractors' work, inspection and quality control, etc;
- iii. project management services that include management and office management services, with or without the provision of their own staff; other information technology services n.e.c.

This service code does not include:

- construction project management services, cf. 998339

## **99832 Architectural services, urban and land planning and landscape architectural services**

### **998321 Architectural advisory services**

This service code includes advisory and pre-design services; preparation of designs and construction documents; plans, studies and other advisory services related to the design of buildings; provision of advice, studies and reports on architectural matters; expert witness services in the field of architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of architecture, is recognized as being qualified to render an informed opinion on matters relating to that field or subject

This service code does not include:

- provision of advice, studies and reports on architectural matters done in a bundle with other architectural services for a specific project, cf. according to the type of project under, 998322, 998323, 998324

### **998322 Architectural services for residential building projects**

This service code includes architectural services for single-family residential projects and multi-family residential projects.

### **998323 Architectural services for non-residential building projects**

This service code includes architectural services for office building projects, retail and restaurant projects, hotels and convention centres, health care projects, entertainment, recreational and cultural building projects, educational building projects, industrial building projects, transportation and distribution facility projects and other non-residential building projects

### **998324 Historical restoration architectural services**

This service code includes architectural services that incorporate legal requirements to preserve or restore the historic character of a building

### **998325 Urban planning services**

This service code includes

- i. development of plans concerning land use, site selection, control and utilization, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development, such as comprehensive urban plans, community urban plans, element urban plans for specific amenities or objectives such as transportation, utilities, etc.; feasibility studies;
- ii. studies of environmental impact and economic assessments of urban development plans;
- iii. urban planning advisory services, such as expert witness, policy and programme evaluation

### **998326 Rural land planning services**

This service code includes development of plans that describe the long-term objectives of rural areas for the development of infrastructure, housing, industry, commercial, recreational and other facilities; comprehensive plans covering a large geographical area, for a lengthy time period

### **998327 Project site master planning services**

This service code includes providing plans for a construction site, showing the proposed location of buildings, roads, parking lots and other features, for residential building projects, non-residential building projects. recreational and open-space projects etc.

### **998328 Landscape architectural services and advisory services**

This service code includes

- i. architectural services concerned with the design of the landscape. Landscape architectural services include the provision of designs and construction documents, plans, studies and other services related to specific landscape projects;
- ii. landscape architecture services for residential building projects such as single-family residential projects, multi-family residential projects, residential subdivision projects;
- iii. landscape architecture services for non-residential building projects such as corporate building projects, hotels, convention centres, stadiums and arenas, educational building projects, health care, penal institutions, other non-residential building projects;
- iv. landscape architecture services for recreational and open-space projects such as city centres and public squares, non-building recreational facilities, parks and natural areas, transportation corridors, resorts, other recreational and open space projects;
- v. landscape architecture services related to preparing and modifying terrain such as land clearing and grading plans, drainage designs, erosion and

- sediment control designs, retaining wall designs, outdoor sprinkler system plans;
- vi. facilitating access to a site such as lighting plans, signage plans, trail and path plans, accessibility designs;
  - vii. provision of advice, studies and reports on landscape architecture matters;
  - viii. expert witness services in the field of landscape architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of landscape architecture, is recognized as being qualified to render an informed opinion on matters relating to that field or subject

Note: The architectural services may be provided in a bundle covering all stages of a building project, including the advisory, pre-design and design stages, or they may be provided individually.

## **99833 Engineering services**

This group includes application of physical laws and principles in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. Services of this type involve the provision of designs, plans, and studies related to engineering projects.

### **998331 Engineering advisory services**

This service code includes provision of advice to clients concerning engineering principles and methods, when performed independently of an engineering project, including policy analysis, regulatory studies and audits; provision of testimony by a witness who, by virtue of experience, training, skill or knowledge of engineering, is recognized as being qualified to render an informed opinion on such matters; engineering investigation of a failed engineered system or structure to determine causal factors

This service code does not include:

- advice, studies, and reports performed in conjunction with a project, cf. based on the project type under 998332, 998333, 998334, 998335, 998336, 998337, 998338

### **998332 Engineering services for building projects**

This service code includes

- i. the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for building projects like provision of designs, plans, and studies related to residential building projects, such as new and existing homes, row housing, apartments, etc., mixed-use buildings that are predominantly used for residential housing;
- ii. provision of designs, plans, and studies related to new and existing commercial, public and institutional building projects, including mixed-use buildings that are predominantly used for commercial, public, or institutional purposes, such as office buildings, shopping centres, hotels and restaurants,

service stations and warehouses, bus and truck terminals, hospitals, schools, churches, prisons, stadiums and arenas, libraries and museums; engineering advisory services that are related to specific residential, commercial, public or institutional building projects

This service code does not include:

- engineering advisory services not related to a specific project, cf. 998331

### **998333 Engineering services for industrial and manufacturing projects**

This service code includes

- i. The application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for industrial and manufacturing projects like engineering services related to industrial facilities and processes such as mining and metallurgical facilities such as mines, smelters, mills, mineral refineries, including integrated facility and process engineering projects; mining and metallurgical processes, such as mineral extraction, smelting, refining, metal forming; petroleum and petrochemical facilities such as oil and gas platforms, refineries, petrochemical plants, including integrated facility and process engineering projects; processes for the production of petroleum and petrochemicals, such as extraction, refining, formulation, mixing; microelectronics facilities and processes, such as those that produce microprocessors, silicon chips and wafers, microcircuits, and semiconductors; textile and clothing facilities and processes; iron and steel facilities and processes; other industrial and manufacturing facilities and processes, n.e.c.;
- ii. Engineering services related to the design of industrial and manufactured products, such as industrial machinery such as agricultural, construction, mining, metalworking, commercial and service industry, heating, ventilating and air-conditioning, power transmission machinery, electronic equipment such as computers and peripheral equipment, communications equipment, audio and video equipment, semiconductors and other electronic components, electrical equipment such as lighting, major and minor appliances and components thereof, transportation equipment such as motor vehicles, aircraft, trains, marine vessels, space vehicles, industrial and manufactured products not elsewhere classified

This service code does not include:

- research and development services in engineering, cf. 998112
- industrial design services, cf. 998391

### **998334 Engineering services for transportation projects**

This service code includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for transportation infrastructure projects like engineering services (including provision of designs, plans, and studies) related to highways, roads and streets, including elevated highways used for motor vehicle traffic; bridges and tunnels; ancillary road transport facilities

such as rest stops, weigh stations, toll booths; mass transit systems, such as light rail or subway systems; railways and related structures; railway bridges and tunnels; marine and inland ports; harbours, locks, canals, and dams primarily used for transportation purposes; airports, runways, hangars; other aviation facilities; space transportation projects; oil and gas transportation projects; other transportation projects n.e.c.

### **998335 Engineering services for power projects**

This service code includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for electricity generation, transmission and distribution projects like engineering services related to facilities that generate electrical power from coal and other fossil-fuel energy such as oil and gas, nuclear energy, the energy in falling water, other energy, such as solar power, wind power, geothermal power including cogeneration facilities, engineering services related to overhead or underground electrical power transmission and distribution lines

### **998336 Engineering services for telecommunications and broadcasting projects**

This service code includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for telecommunication and broadcasting projects like engineering services related to systems for the transmission of voice and data between network termination points by copper wire, fibre-optic cable, co-axial cable, and hybrid fibre-coax cable; engineering services related to systems for the transmission of voice, data and programming between network termination points by short-wave or microwave, such as wireless telephony systems, satellite radio systems, direct-broadcast satellite systems; engineering services related to systems for the transmission of radio and television signals; engineering services related to systems for the transmission or distribution of voice, data or programming, not elsewhere classified

### **998337 Engineering services for waste management projects (hazardous and non-hazardous) including water, sewerage and drainage projects**

This service code includes

1. the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for waste management projects like engineering services related to household garbage collection and disposal systems, such as recycling facilities, composting facilities, transfer stations, resource recovery facilities, landfill sites;
2. engineering services related to programmes for the collection, treatment, recycling, and disposal of industrial air, water and solid wastes, generally to a level such that the remaining waste stream can be safely released to the natural environment or ordinary municipal systems;
3. engineering services related to programmes for hazardous waste remediation, such as management of nuclear waste, chemical agent

destruction, brownfield redevelopment, groundwater modeling, contaminated site remediation.

This service code also includes

1. the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for water treatment and distribution systems, sewer systems, sewage treatment plants and drainage projects like engineering services related to systems for the collection, distribution, treatment, and disposal of water such as drinking water distribution systems, pumping stations, reservoirs, water storage facilities, water transmission and distribution mains including dams used primarily for local drinking water distribution and desalination plants;
2. systems for storm water management, drainage and detention systems including dams used primarily for flood control;
3. systems for the collection, treatment, and disposal of waste water, except industrial waste water;
4. irrigation systems and water pipelines including dams primarily used for irrigation

### **998338 Engineering services for other projects n.e.c.**

This service code includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for projects not elsewhere classified like engineering services related to outdoor sport and recreation facilities, natural gas and steam distribution projects, other utility projects n.e.c.; engineering services related to systems, processes, facilities or products not elsewhere classified including the provision of designs, plans and studies related to them

### **998339 Project management services for construction projects**

This service code includes services of assuming overall responsibility for the successful completion of a construction project on behalf of a client, including organizing the financing and the design, requesting tenders, and performing management and control functions; project management services provided by engineers or architects

This service code does not include:

- general construction services, cf. 99541, 99542.

### **99834 Scientific and other technical services**

#### **998341 Geological and geophysical consulting services**

This service code includes provision of advice, guidance and operational assistance concerning the location of mineral deposits, oil and gas fields and groundwater by studying the properties of the earth and rock formations and structures; provision of advice with regard to exploration and development of mineral, oil and natural gas properties, including pre-feasibility and feasibility studies; project evaluation

services; evaluation of geological, geophysical and geochemical anomalies; surface geological mapping or surveying; providing information on subsurface earth formations by different methods such as seismographic, gravimetric, magnetometric methods & other subsurface surveying methods

This service code does not include

- test drilling and boring work, cf. 995432

### **998343 Mineral exploration and evaluation**

This service code includes mineral exploration and evaluation information, obtained on own account basis

Note: This intellectual property product may be produced with the intent to sell or license the information to others.

### **998342 Surface surveying and map-making services**

This service code includes gathering of information on the shape, position and/or boundaries of a portion of the earth's surface by different methods, including transit, photogrammetric and hydrographic surveying, for the purpose of preparing maps; collection of data by satellite; land surveying services (e.g., marking of property, boundary marking); preparation and revision of maps of all kinds (e.g., road, cadastral, topographic, planimetric, hydrographic), using the results of survey activities, other maps and other information sources

This service code does not include:

- publishing of maps, atlases and globes, cf. 998911

### **998345 Weather forecasting and meteorological services**

This service code includes providing meteorological analysis of the atmosphere and predicting weather processes and weather conditions

### **998346 Technical testing and analysis services**

This service code includes

1. testing and analysis of the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals;
2. testing and analysis in related scientific fields such as microbiology, biochemistry, bacteriology, etc.;
3. testing and analysis of physical properties such as strength, ductility, electrical conductivity or radioactivity of materials such as metals, plastics, textiles, woods, glass, concrete and other materials; tests for tension, hardness, impact resistance, fatigue resistance and high-temperature effects;
4. testing and analysis of the mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other equipment incorporating mechanical and electrical components. The results of the testing and analysis generally



take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams, etc.;

5. periodical technical inspection of automobiles, motorcycles, buses, lorries, trucks and other road transport vehicles; testing and analysis of a technical or scientific nature that does not alter the object being tested;
6. radiographic, magnetic, and ultrasonic testing of machine parts and structures in order to identify defects. These tests are often conducted on site.;
7. radiological inspection of welds

This service code does not include:

- damage assessment services, cf. 997162
- assessment of damages on behalf of insurance companies, cf. 9971620
- medical and dental analyses and testing services, cf. 99931

#### **998347      Certification of ships, aircraft, dams**

This service code includes testing and analysis of a technical or scientific nature of ships, aircraft, dams, etc. using radiographic, magnetic, and ultrasonic testing and certifying them

#### **998348      Certification and authentication of works of art**

This service code includes testing and analysis of a technical or scientific nature of works of art using radiographic, magnetic, and ultrasonic testing and certifying them

#### **998349      Other technical and scientific services n.e.c.**

This service code includes all other technical testing and analysis services not elsewhere classified

### **99835      Veterinary services**

#### **998351      Veterinary services for pet animals**

This service code includes animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to pet animals. The services are aimed at curing, restoring and/or maintaining the health of the animal; hospital, laboratory and technical services for pet animals; provision of dietary recommendations for pet animals

#### **998352      Veterinary services for livestock**

This service code includes animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to livestock. The services are aimed at curing, restoring and/or maintaining the health of the animal; hospital,

laboratory and technical services for livestock; provision of dietary recommendations for livestock

This service code does not include:

- services related to animal husbandry such as artificial insemination, cf. 998612

### **998359 Other veterinary services**

This service code includes animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to animals other than pets or livestock (including zoo animals and animals raised for their fur production or other products). The services are aimed at curing, restoring and/or maintaining the health of the animal; hospital, laboratory and technical services for animals other than pets or livestock; provision of dietary recommendations for animals other than pets or livestock

This service code does not include:

- services related to animal husbandry such as artificial insemination, cf. 998612

### **99836 Advertising services and provision of advertising space or time**

#### **998361 Advertising services**

This service code includes planning, concept development and execution of the full range of services for an advertising campaign, including creating the basic idea for an advertisement, writing the words and scenarios for advertisements, selection of media to be used, design of ads, illustrations, posters, etc., writing of scenarios for advertising movies, placement of advertisements in media; development and organization of direct marketing advertising campaigns, i.e. sending advertising and promotional messages directly to consumers through methods such as direct mail and telemarketing, rather than via mass media; aerial advertising services; delivery services of free samples and other advertising material; demonstration and presentation of advertising services at point of sale; sales promotion (if no orders are received)

This service code does not include:

- public relations services, cf. 998312
- separate placement of advertisements in media, cf. 998362
- separate market research services, cf. 99837
- separate photography services related to advertising, cf. 998382
- separate graphic design services for advertising, cf. 998391
- separate production of films for advertising, cf. 999612
- modeling agency services, cf. 998599
- advertising mailing services, cf. 998595

#### **998362 Purchase or sale of advertising space or time, on commission**

This service code includes sale or leasing of advertising time or space, on commission; services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies

#### **998363 Sale of advertising space in print media (except on commission)**

This service code includes sale of advertising space in books, brochures, pamphlets, etc.; sale of advertising space in newspapers, journals and periodicals; sale of advertising space in postcards, timetables, forms, posters or other printed matter

#### **998364 Sale of TV/radio advertising time (except on commission)**

This service code includes sale of TV and radio advertising time

#### **998365 Sale of Internet advertising space (except on commission)**

This service code includes sale of Internet advertising space

#### **998366 Sale of other advertising space or time (except on commission)**

This service code includes:

- sale of advertising space on billboards, buildings, vehicles, etc.
- sale of advertising space in electronic media other than on-line
- sale of advertising space in video and motion pictures (product placement)
- sale of naming rights for tournaments, stadiums, etc.

#### **99837 Market research and public opinion polling services**

##### **998371 Market research services**

This service code includes market analysis, analysis of competition and the behaviour of consumers; use of research monographs, statistics, econometric models, surveys, etc.

##### **998372 Public opinion polling services**

This service code includes investigation services designed to secure information on public opinions regarding social, economic, political and other issues

This service code does not include:

- public relations services, cf. 998312

#### **99838 Photography and videography and their processing services**

##### **998381 Portrait photography services**

This service code includes services consisting of photographing persons or other subjects in studios or other locations such as clients' offices or homes. Generally included with these services is the development and printing of such pictures according to customer specifications such as passport or identification

photographs; infant and child portraits; family or military portraits; studio fashion photos; corporate pictures.

### **998382 Advertising and related photography services**

This service code includes services consisting of photographing merchandise, industrial products, fashion clothes and other apparel, machinery, buildings, persons and other subjects for use in public relations; photographic services for advertising displays, brochures, newspaper advertisements, catalogues

### **998383 Event photography and event videography services**

This service code includes services consisting of photographing or videotaping live events, such as weddings, graduations, conventions, receptions, fashion shows, sports and news events or any other events of current interest.

This service code does not include:

- TV programme production services, cf. 999612

### **998384 Specialty photography services**

This service code includes services consisting of photographing landscapes, structures and other surfaces from aircraft or helicopters; services consisting of photographing persons, objects or scenery using special apparatus and techniques. Examples of such services are underwater photography, medical and biological photography, photomicrography

This service code does not include:

- photogrammetric recordings and collection of data by satellites, cf. 998342
- services of press photographers and photojournalists, cf. 99844
- x-rays, scans and other medical imaging services, cf. 999319

### **998385 Restoration and retouching services of photography**

This service code includes services consisting of old photograph restoration; retouching and other special photographic effects

### **998386 Photographic and videographic processing services**

This service code includes developing of negatives and the printing of pictures for others according to customer specifications such as enlargement of negatives or slides, black and white processing; colour printing of images from film or digital media; slide and negative duplicates, reprints, etc.; developing of film for both amateur photographers and commercial clients; preparing of photographic slides; copying of films; converting of photographs and films to other media

This service code does not include:

- motion picture film processing and post-production services, cf. 999613

### **998389 Other photography and videography and their processing services n.e.c.**

This service code includes microfilming services

This service code does not include  
-photocopying services, cf. 998595

## **99839 Other professional, technical and business services**

### **998391 Specialty design services including interior design, fashion design, industrial design and other specialty design services**

This service code includes

- i. planning and designing of interior spaces to meet the physical, aesthetic and functional needs of people; drawing up of designs for interior decorating; interior decorating, including dressing of windows and stalls;
- ii. design services for industrial products, i.e. creating and developing designs and specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance;
- iii. creating designs and preparing patterns for a variety of products by harmonizing aesthetic considerations with technical and other requirements, such as furniture designs, aesthetic design for various other customer products, package design services, production of three-dimensional models, graphic design services, including graphic design for advertising purposes

This service code does not include:

- design as integral component of a full advertising service, cf. 998361
- engineering services for the design of industrial products, cf. 998333
- interior architectural services, i.e. involving fundamental alteration of rooms in addition to consideration of colour, material or functionality, cf. 998322, 998323, 998324

### **998392 Design originals**

This service code includes original design concepts, produced on own account, industrial product designs; aesthetic designs; graphic designs

Note: This intellectual property product is typically produced with the intent to sell or license the information to others.

### **998393 Scientific and technical consulting services n.e.c.**

This service code includes

- i. environmental assessments, i.e. objective studies undertaken for any one or more of the following purposes: identify whether or not environmental contamination exists at a particular site, and if so determined, the source, nature, and extent of the contamination; assess the risk to public safety and

- health from environmental contamination associated with a project that is proposed or in place;
- ii. evaluate the impact on the ecology or economy of environmental changes resulting from human or natural activities;
  - iii. environmental audits, i.e. independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices and controls;
  - iv. site remediation planning services, i.e. preparation of plans for the abatement of environmental contamination, usually at a specific site, that incorporate such technical or other requirements as may be prescribed by law or regulation;
  - v. evaluation of environmental studies, i.e. provision of analysis that explains the strengths or weaknesses of an environmental study and provides the basis for alternative judgments. The evaluation of environmental studies may also include an analysis of future responses to environmental regulators; natural resource management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for ecologically sustainable development and use of: land; forests; bodies of water; gas, oil, and mineral deposits; wildlife populations and other natural resources;
  - vi. waste management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for the minimization, transport, handling, disposal and/or recycling of waste;
  - vii. environmental policy development consulting, i.e. advising public or private institutions on the design, development and implementation of environmental statutes, regulations, standards, or practices;
  - viii. other environmental consulting services n.e.c.;
  - ix. scientific consulting services from mathematicians, statisticians, etc.;

#### **998394 Original compilations of facts/information**

This service code includes original compilations of facts or information (i.e. databases) organized for retrieval and consultation, including mailing lists. Note: These compilations are protectable in their presentation, but not their content.

This service code does not include  
-mailing list compilation services, cf. 998595

#### **998395 Translation and interpretation services**

This service code includes services generally related to the translation of texts from one language to another, resulting in a written document; interpretation services are generally concerned with stating orally in one language what has been stated orally in another language

#### **998396 Trademarks and franchises**

This service code includes original trademarks and franchises, i.e. the legally registered ownership of a certain brand name. Note: These products are produced on own account with the intent of deriving benefits from allowing others to use these trademarks or franchises.

This service code does not include:

- licensing services for the right to use trademarks and franchises, cf. 997336
- research and development work leading to a product or concept that is being trademarked, cf. 9981
- advisory services for the organization of marketing channels (including franchises), cf. 998311
- management services for rights to trademarks and franchises, cf. 998599

## **998399 Other professional, technical and business services, n.e.c.**

This service code includes drafting services (detailed layouts, drawings, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications, done by architectural draftsmen or engineering technicians); compilation services of facts and information (i.e. databases), n.e.c.

## **9984 Telecommunications, broadcasting and information supply services**

### **99841 Telephony and other telecommunications services**

#### **998411 Carrier services**

This service code includes operating of wired or wireless facilities to originate, terminate or transit calls for other telecommunications service providers; charging for interconnection, settlement or termination of domestic or international calls; charging long-distance carriers for calls originating at a pay phone or within another carriers local network; charging for jointly used facilities such as pole attachments; charging for the exclusive use of circuits

This service code does not include carriage of Internet traffic by one ISP for another ISP, cf. 998421

#### **998412 Fixed telephony services**

This service code includes provision of access to and use of the public switched telephone network and IP networks for the transmission and switching of voice, data, and video from a fixed customer location or from public and semi-public coin and card operated phones; inbound and outbound telephony to and from national and international destinations; provision of Short Message Service (SMS) and Multimedia Messaging Service (MMS); provision of call management services (calling features) for use from a fixed customer location, such as call waiting, call forwarding, caller identification, three-way calling, call display, call return, call screen, call blocking, automatic call-back, call answer, voice mail and voice menus

This service code does not include:

- provision of private line services, cf. 998414
- provision of a local loop to other telecommunications service providers, cf. 998411
- renting of terminal equipment, cf. 997316

#### **998413 Mobile telecommunications services**

This service code includes

1. provision of access to, and use of, switched or non-switched networks for the transmission of voice, text and data using a portable handset or device, such as cellular and satellite phones, feature phones, smart phones, laptop and tablet computers and similar devices.;
2. provision of access to, and use of, switched or non-switched networks for the transmission of voice telephony using portable handsets or devices such as cellular phones, mobile phones, satellite phones, smart phones, and similar devices. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per minute of use) based on a pre-purchased limit (e.g. 100 minutes) or temporal access (e.g., unlimited use monthly); provision of call management services; provision of access to SMS (short message service) to send and receive text messages on cellular phones, mobile phones, smart phones and similar devices. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per text fee), based on a pre-purchased limit (e.g., 1000 messages), or temporal access (e.g., unlimited use monthly);
3. provision of access to mobile data networks for mobile phones, smart phones, tablets, laptops and similar devices to send and receive data (other than voice or text), including provision of dedicated data services provided through USB cards or dongles. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per gigabyte) based on a pre-purchased limit (e.g., 2 gigabytes) or temporal access (e.g., unlimited monthly usage)

Common transmission standards include:

- GSM (Global System for Mobile Communications)
- WCDMA (Wideband Code Division Multiple Access)
- LTE ( Long Term Evolution) sometimes known as 4G

This service code does not include:

- provision of satellite facilities to originate, terminate and transit calls for other telecommunication service provider, cf. 998411
- provision of satellite facilities for the exclusive use of a customer, cf. 998414
- provision of satellite facilities on a pay-as-you-use basis for the transmission of data from fixed locations, cf. 998415

## **998414 Private network services**

This service code includes provision of wired or wireless telecommunication links between specified points for the exclusive use of the client

This service code does not include:

- provision of private links by a telecommunication carrier to a telecommunication service provider, cf. 998411

## **998415 Data transmission services**



This service code includes provision of access to wired or wireless facilities and services specifically designed for the efficient transmission of data on a pay-as-you-use basis.

This service code does not include:

- provision of wired or wireless telecommunication links between specified points for the exclusive use of the client, cf. 998414

#### **998419 Other telecommunications services**

This service code includes provision of telecommunications services not elsewhere classified, such as telegraph, telex and audio conferencing bridging services.

#### **99842 Internet telecommunications services**

This group includes carrying of electronic signals (traffic) over the Internet; providing access to the Internet; providing telecommunications services on the Internet and similar distributed computer networks that rely on, but are not part of, the normal telecommunications network

#### **998421 Internet backbone services**

This service code includes carrier services of Internet traffic by one ISP for another ISP (generally known in the industry as peering and transit charges)

#### **998422 Internet access services**

This service code includes

- i. provision of a direct narrowband connection (i.e. at downstream speeds of less than 256 kbit/s) or direct broadband connection (i.e. at downstream speeds greater or equal to 256 kbit/s) to the Internet, including wired, wireless, satellite and terrestrial fixed wireless Internet services. The Internet Service Provider (ISP) may also provide free services along with Internet access such as e-mail, space for the customer's web page, tools for simple web page design, chat, security software (virus protection, spyware protection, firewall) and technical support. This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra e-mail boxes, usually for additional costs to customers.

This service code does not include provision of mobile data services, cf. 998413

#### **998423 Fax, telephony over the internet**

This service code includes provision of telecommunication services over the Internet such as fax, telephony, etc.

#### **998424 Audio Conferencing and video conferencing over the internet**

This service code includes provision of telecommunication services over the Internet such as audio conferencing and video conferencing

## **998429 Other Internet telecommunication services**

This service code includes provision of telecommunication services over the Internet other than Internet access, such as fax, telephony, audio conferencing and video conferencing over the Internet

## **99843 On-line content**

### **998431 On-line text based information such as on-line books, on-line newspapers and periodicals, on-line directories and mailing lists**

This service code includes on-line books, including school textbooks, general reference books, such as atlases and other books of maps or charts, dictionaries and encyclopedias; publications issued on the Internet where the main content is updated at fixed intervals, usually on a daily, weekly or monthly basis; whether on subscription or single copy sales; portions of newspapers such as headlines e-mailed daily or more frequently; periodic newsletters; on-line directories and mailing lists, including telephone books; other on-line collections of facts/information (databases)

This service code does not include

- digital archives, cf. 998452, 998453
- web search portal content, cf. 998436

### **998432 On-line audio content**

This service code includes electronic files containing musical audio recordings that can be downloaded and stored on a local device; streamed audio data sent over the Internet

### **998433 On-line video content**

This service code includes electronic files containing films and other video recordings that can be downloaded and stored on a local device; streamed video data sent over the Internet.

### **998434 Software downloads**

This service code includes electronic files containing system software that can be downloaded and stored on a local device for later execution/installation; electronic files containing application software that can be downloaded and stored on a local device for later execution/installation

### **998439 Other on-line content n.e.c.**

This service code includes games that are intended to be played on the Internet such as role-playing games (RPGs), strategy games, action games, card games, children's games; software that is intended to be executed on-line, except game software; mature theme, sexually explicit content published or broadcast over the Internet including graphics, live feeds, interactive performances and virtual activities; content provided on web search portals, i.e. extensive databases

of Internet addresses and content in an easily searchable format; statistics or other information, including streamed news; other on-line content not included above such as greeting cards, jokes, cartoons, graphics, maps

Note: Payment may be by subscription, membership fee, pay-per-play or pay-per-view.

This service code does not include:

- software downloads, cf. 998434
- on-line gambling services, cf. 999692
- adult content in on-line newspapers, periodicals, books, directories, cf. 998431

## **99844 News agency services**

### **998441 News agency services to newspapers and periodicals**

This service code includes gathering, investigating and supply services of news in the form of manuscripts or of news pictures to printed media businesses such as newspapers, periodicals and books

### **998442 Services of independent journalists and press photographers**

This service code includes services rendered by independent journalists and press photographers

### **998443 News agency services to audiovisual media**

This service code includes gathering, investigating and supply services of news (manuscripts, photos, images) to radio or television stations and movie companies; services rendered by independent journalists of audiovisual media and press cameramen

## **99845 Library and archive services**

### **998451 Library services**

This service code includes collection, cataloguing, conservation and retrieval services of books and the like; lending services of books and records

This service code does not include:

- rental services of videotapes, cf. 997322
- rental services of books, cf. 997329

### **998452 Operation services of public archives including digital archives**

This service code includes operation (collection, cataloguing, conservation and retrieval) services of public archives, including digital archives

### **998453 Operation services of historical archives including digital archives**

This service code includes operation services of historical archives, including digital archives

## **99846 Broadcasting, programming and programme distribution services**

### **998461 Radio broadcast originals**

This service code includes original radio content protectable as intellectual property, produced for transmission over the air

### **998462 Television broadcast originals**

This service code includes original television content protectable as intellectual property, produced for transmission over the air

### **998463 Radio channel programmes**

This service code includes assemblies of radio programmes and broadcasts as the daily line-up of a station for distribution by others

### **998464 Television channel programmes**

This service code includes assemblies of television programmes and broadcasts as the daily line-up of a channel for distribution by others

### **998465 Broadcasting services**

This service code includes selection, scheduling and broadcasting of television and radio programmes; combined programme production and broadcasting services

This service code does not include:

- Internet broadcasting services (streaming services), cf. 998315
- copyrighted radio content produced for broadcast over the air, cf. 998461
- copyrighted television content produced for transmission over the air, cf. 998462

### **998466 Home programme distribution services**

This service code includes

- i. providing audio and/or video programming on a subscription basis in analogue or digital mode by using a cable, satellite or wireless terrestrial network;
- ii. providing subscriber access to a basic range of programming services generally for a monthly fee;
- iii. providing subscriber programming services in addition to those included in the basic package for a fee separate from, and in addition to, the basic monthly fee;
- iv. providing subscribers the ability to view a specific programme (movie or event) from his home for a fee separate from, and in addition to, the monthly fee for basic or discretionary programming packages

Note: The programming is provided in packages that consist of a set of predefined channels or one time viewing packages or contains the minimum number of channels available to subscribers or in bundles, as defined by each cable, satellite or MDS operator, and must be purchased to obtain any higher-level programming package. Charges for initial connection to the network, or for reconnection to the network, are included here.

## **9985 Support services**

### **99851 Employment services including personnel search/referral service and labour supply service**

This group includes personnel search/referral service and labour supply service; provision of labour services to clients through a variety of types of contracts like Contract staffing services, Temporary staffing services, Long-term staffing (payrolling) services, Temporary staffing-to-permanent placement services, and Co-employment staffing services

#### **998511 Executive/retained search services**

This service code includes

- i. provision of intermediation services between prospective employees and employers;
- ii. specialized search and recruitment service limited to filling highly paid executive, senior manager, and professional positions, according to client specifications, including conducting detailed interviews with the client organization's management team, developing job profiles, conducting original research and advertising to locate potential job candidates, screening possible candidates, preparing, presenting, and discussing a confidential list of highly qualified applicants with the client, making interview arrangements, negotiating compensation, and providing post-hire follow-up

Note: The prospective employee/client makes the decision as to which candidate to hire. The fee for the services provided is charged whether or not the candidate is hired. This service is also known as retained search.

#### **998512 Permanent placement services, other than executive search services**

This service code includes

- i. testing, interviewing, reference checking, evaluation and counselling of prospective employees;
- ii. recruiting, selecting and referring candidates to the client to fill positions on a permanent (indeterminate) basis;
- iii. booking and casting services for motion picture, television and other theatrical casting services

Note: The services may be procured by the potential employer or by the prospective employee. The candidate is selected and hired by the prospective employer. The placement firm is paid on a contingency basis, i.e., only for successful placement of a candidate. This service code includes permanent

placement services for a complete range of occupations from low-level employees to management employees, including executives, except those recruited through executive/retained search, and for domestic or international job placements.

### **998513 Contract staffing services**

This service code includes finding individual contractors to fill positions on the basis of written contracts that stipulate the deliverables for which the client has contracted, as well as specific terms and conditions of employment

Note: Under the terms of this agreement, the service provider has legal rights and duties with respect to the individual contractors. The individual contractors are normally responsible for their own payroll deductions and government filings.

### **998514 Temporary staffing services**

This service code includes supplying personnel for temporary work assignments

Note: The temporary staffing firm hires its own employees and assigns/supplies them to clients to support or supplement the client's workforce in work situations such as employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects. The employees are on the payroll of the temporary staffing firm which is legally responsible for their actions, but when working they are under the direct supervision of the client. The temporary staffing firm specifies the pay, benefits, etc. of the employee.

### **998515 Long-term staffing (payrolling) services**

This service code includes supplying personnel for extended work assignments

Note: Under the terms of this arrangement, the client may recruit the person or persons hired by the staffing firm and assigned to their place of work, or transfer a portion of their existing workforce to the staffing firm. Long-term employees are placed on the payroll of the staffing firm, which is legally responsible for their actions, but when working they are supervised by the client. This service includes labour leasing, staff leasing, employee leasing, extended employee staffing and payrolling. The services of Professional Employer Organizations (PEO's) are not included.

This service code does not include payroll processing services, cf. 998223

### **998516 Temporary staffing-to-permanent placement services**

This service code includes supplying of personnel for temporary employment with the expectation of permanent work at the end of a trial period with the client

Note: The employee remains on the payroll of the temporary help staffing firm until the hiring decision is made at which time he or she becomes an employee of the client or, if not, returns to the temporary help staffing firm. This service may include training, counselling, assessment, and resume upgrading.

## **998517 Co-employment staffing services**

This service code includes supplying of personnel through a staffing arrangement in which an organization, i.e. a Professional Employer Organization (PEO), co-employs a client's workforce.

Note: The PEO and the client enter into a contractual agreement whereby the rights and responsibilities in respect of co-employees are shared or allocated, with the service provider assuming responsibility for certain activities as agreed with the client. These range from basic to full- service packages.

## **998519 Other employment &labour supply services n.e.c**

## **99852 Investigation and security services**

### **998521 Investigation services**

This service code includes investigation and detective services such as, investigating cases submitted by the client, relating to crimes, theft, fraud, shoplifting, dishonesty, missing persons, domestic relations and other unlawful or lawful practice; internal and undercover investigation; shoplifting protection services

This service code does not include credit investigation services, cf. 998591

### **998522 Security consulting services**

This service code includes determining clients' needs and providing advice and suggestions as to the type of security that is best suited for the client or as to improvements in existing systems

This service code does not include computer security consulting, cf. 998313

### **998523 Security systems services**

This service code includes monitoring and maintaining security systems devices, such as burglar and fire alarms, by receiving alarm signals, confirming or checking that all systems are properly functioning, and dispatching police officers, fire department or other designated parties

### **998524 Armoured car services**

This service code includes providing an armoured car to pick up and deliver money, receipts or other valuable items with hired personnel to directly protect property while in transit; bank currency collection and delivery services; securities transfers services

### **998525 Guard services**

This service code includes providing protective services through hired personnel to ensure the safety of people or private, industrial and commercial properties by guarding them against fire, theft, vandalism or illegal entry, such as security

patrol services, security guard services, bodyguard services, watchdog services, parking control services, access control services.

#### **998526 Training of guard dogs**

This service code includes training of guard dogs

#### **998527 Polygraph services**

This service code includes polygraph services

#### **998528 Fingerprinting services**

This service code includes fingerprinting services

#### **998529 Other security services, n.e.c.**

This service code does not include computer security consulting services, cf. 998313

#### **99853 Cleaning services**

##### **998531 Disinfecting and exterminating services**

This service code includes disinfecting dwellings and other buildings; disinfecting vehicles, e.g., buses, trains, boats, planes; exterminating insects, rodents and other pests; fumigation services and pest control services

This service code does not include:

- pest (including rabbit) control services in connection with agriculture, cf. 998611
- timber impregnation services, cf. 998831
- cleaning of agricultural premises (hen houses, piggeries, etc.) cf. 998612

##### **998532 Window cleaning services**

This service code includes cleaning of windows in dwellings and other buildings, including cleaning of exterior windows using swing stages

##### **998533 General cleaning services**

This service code includes cleaning of computer rooms and the like; cleaning and maintaining dwellings or commercial, administrative and industrial buildings such as floor cleaning and waxing; interior wall cleaning; furniture polishing; other janitorial maintenance services

This service code does not include window cleaning services, cf. 998532

##### **998534 Specialized cleaning services for reservoirs and tanks**

This service code includes specialized cleaning services for reservoirs and tanks, these being parts of either industrial sites or transport equipment



### **998535 Sterilization of objects or premises**

This service code includes sterilization of objects or premises (operating rooms)

### **998536 Furnace and chimney cleaning services**

This service code includes furnace and chimney cleaning services; cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units

### **998537 Exterior cleaning of buildings of all types**

This service code includes exterior cleaning of buildings of all types.

### **98538 Cleaning of transportation equipment**

This service code includes cleaning of transportation equipment.

### **998539 Other cleaning services, n.e.c.**

This group does not include:

- maintenance services for central heating installations, cf. 995463
- building exterior cleaning services when associated with building completion, cf. 995479
- cleaning services for agricultural premises (hen houses, piggeries, etc.), cf. 998612
- cleaning of carpets, upholstery, fabric, wall hangings, etc., cf. 999713

### **99854 Packaging services**

#### **998541 Packaging services of goods for others**

This service code includes packaging of goods for others, such as food products, pharmaceuticals, household cleaners, toilet preparations and hardware, using a variety of automated or manual packaging techniques, including blister forming and packaging, shrink or skin wrapping, form filling and sealing, pouch filling, bottling and aerosol packaging. This service may also include the labelling or imprinting of the package.

#### **998542 Parcel packing and gift wrapping**

This service code includes parcel packing and gift wrapping

#### **998543 Coin and currency packing services**

This service code includes coin and currency packing services

#### **998549 Other packaging services n.e.c.**

This group heading does not include:

- packing and crating services incidental to transport, cf. 9964-9967

- package design services, cf. 998391
- solely printing information on packaging materials, cf. 998912
- packaging services that include processing of client-owned materials into a different product (e.g., mixing water and concentrate to produce soft drinks, cooking fish prior to canning, blending creams and colouring materials into cosmetics), cf. 9988, 9989

## **99855 Travel arrangement, tour operator and related services**

### **998551 Reservation services for transportation**

This service code includes

- services related to sales of transportation and related services;
- arranging reservations for airline tickets;
- arranging reservations for rail seats;
- reservation services for bus transportation; arranging reservations for rental cars;
- reservation services for ferry transportation; reservation services for airport shuttle transportation; all other transportation reservation services, n.e.c.

Note: These services include obtaining a client's requirements, advising on alternatives, assisting in the client's choice and may include issuance of tickets on behalf of the service provider. They are often provided in person, by telephone or over the Internet. Respective reselling services are also included.

The reservations can be for domestic and international transport.

This service code does not include:

- reservation services for cruises, cf. 998552

### **998552 Reservation services for accommodation, cruises and package tours**

This service code includes arranging reservations for accommodation services for domestic accommodation, accommodation abroad, arranging for the direct exchange of residential property such as homes or apartments/flats; exchange and reservation services (often based on points) for owners of time-share units but does not include sale of time-shares on a fee or contract basis, cf. 997222; arranging reservations for cruise bookings both for cruises of one day or less and cruises of more than one day; arranging reservations for package tours for domestic package tours and international package tours

### **998553 Reservation services for convention centres, congress centres and exhibition halls**

This service code includes arranging reservations for convention centres, congress centres and exhibition halls.

### **998554 Reservation services for event tickets, entertainment and recreational services and other reservation services**

This service code includes arranging reservations for theatre performances, concerts or sporting events.

#### **998555 Tour operator services**

This service code includes arranging, assembling, and marketing package tours pre-packaged tours, domestic and international; custom package tours for groups, domestic and international

Note: Such a package usually includes buying and reselling passenger and baggage transportation, accommodation, food and sightseeing services. The resulting package tours may be sold to individuals, travel agents or other tour operators.

#### **998556 Tourist guide services**

This service code includes tourist guide services, i.e. providing direction and commentary on tourist attractions, typically of a cultural, historic, archaeological or natural type

This service code does not include services of mountain guides, hunting guides or fishing guides, cf. 999662

#### **998557 Tourism promotion and visitor information services**

This service code includes promotion of tourism for countries, regions or communities; provision of information to visitors or potential visitors regarding destinations, preparing brochures, etc.

#### **998559 Other travel arrangement and related services n.e.c.**

#### **99859 Other support services**

##### **998591 Credit reporting services**

This service code includes services consisting of the reporting of credit ratings of persons and businesses; evaluation of the financial status and credit experience of prospective customers, of loan applicants, etc; credit investigation services

##### **998592 Collection agency services**

This service code includes services consisting of the collecting of accounts, cheques, contracts or notes and of the remittance of the money to the client; collection of regular accounts (e.g., utility bills) and the recovery of delinquent accounts; outright purchase of delinquent accounts and debts and subsequent recovery

##### **998593 Telephone-based support services**

This service code includes taking orders for clients by telephone; soliciting contribution or providing information for clients by telephone; telemarketing; telephone answering services; telephone wake-up services

## **998594 Combined office administrative services**

This service code includes provision of a combination of day to day office administrative services, such as reception, financial planning, billing and record keeping, personnel and mail services etc. for others on a contract or fee basis

## **998595 Specialized office support services such as duplication services, mailing services and document preparation services**

This service code includes blueprinting, photocopying and other duplication services other than printing; services consisting of compiling lists of names and addresses from telephone directories and other sources but does not include compilation services of facts and information, cf. 998399; services consisting of sending materials (e.g., advertising material, information material or any other material) by envelope addressing, stuffing, sealing, metering and mailing but does not include courier services, cf. 996812; document preparation; document editing or proofreading; typing, word processing, or desktop publishing; secretarial support services; transcription of documents, and other secretarial services; letter or resume writing; provision of mailbox rental

This service code does not include:

- specialized stenotype services such as court reporting and public stenography services, cf. 998599

## **998596 Events, Exhibitions, Conventions and trade show organisation and assistance services**

This service code includes

- i. organization and management of conventions and congresses and provision of convention assistance and support services, with or without own staff, including components such as advice and consultancy services with respect to all aspects of the organization of conventions including defining objectives, financing, e.g., through sponsorship, exhibitions, loans and registration fees, estimating income and expenditure budgets and other financial matters;
- ii. assistance in choosing and locating space, venue research, feasibility and negotiation; marketing and public relations for the convention or congress, speaker liaison;
- iii. organization or provision of secretariat and office facilities and staff for conference registration, conference administration, conference documentation and abstract handling, translation of documents etc.;
- iv. organization or supply of simultaneous interpretation and other on-site services; supply of registration processing systems, electronic information and design; supply and setting up of equipment such as audiovisual equipment associated with the organization of the event;
- v. organization or provision of accommodation booking services that include negotiating group discounts, delegate transfers and on-site transportation services, food and beverage arrangements, and tour programmes;

This service code also includes

- i. organization and management of trade shows and trade fairs and provision of assistance and support services, including components such as advice and consultancy services with respect to all aspects of the organization of trade shows and trade fairs including defining objectives, financing, e.g., through sponsorship, exhibitions, loans and registration fees, estimating income and expenditure budgets and other financial matters;
- ii. assistance in choosing and locating space, venue research, feasibility and negotiation; marketing and public relations for the trade show or trade fair; organization or provision of secretariat and office facilities and staff for trade show or trade fair registration, administration, documentation handling, translation of documents etc.;
- iii. organization or supply of other on-site services; supply of registration processing systems, electronic information and design; supply and setting up of equipment such as audiovisual equipment associated with the organization of the event; organization or provision of accommodation booking services that include negotiating group discounts, on-site transportation services, food and beverage arrangements

Note: Payment for these services can be through fees assessed to organizers and exhibitors, as well as entry fees for visitors.

## **998597 Landscape care and maintenance services**

This service code includes planting, care and maintenance services of parks and gardens for private and public housing; public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.); municipal grounds (parks, green areas, cemeteries etc.); highway greenery (roads, train lines and tramlines, waterways, ports); industrial and commercial buildings; greenery for buildings (roof gardens, façade greenery, indoor gardens); sports grounds, play grounds and other recreational parks (sports grounds, play grounds, lawns for sunbathing, golf courses); stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewage systems); plants for protection against noise, wind, erosion, visibility and dazzling

## **998598 Other information services**

This service code includes telephone-based information services, information search services, news clipping services, press clipping services etc.

This service code does not include telephone call centre services, cf. 998593

## **998599 Other support services n.e.c.**

This service code includes business brokerage and appraisal services other than for real estate; business services of intermediaries and brokers; specialist advice other than for real estate, insurance and engineering (specialist services in art, specialist services for courts of law, etc.); services by agencies and agents on behalf of individuals seeking engagements in motion pictures, theatrical

productions, modelling or other entertainment or sports attractions; placement of books, plays, artwork, photographs, etc., with publishers, producers, etc.; issue of reduced-price coupons and gift stamps; management services for copyrights and their revenues (except from films); management services for rights to industrial property (patents, licences, trademarks, franchises, etc.); auctioning services other than in connection with legal procedures; reading of electric, gas and water meters; data preparation services; specialized stenotype services such as court reporting; public stenography services; other business support services not elsewhere classified

This service code does not include:

- maintenance of electricity, gas and water meters, cf. 996911, 996912, 996921
- services related to advertising and sales promotion, cf. 99836
- management services for motion picture rights, cf. 999614
- art facilities operation services, cf. 999623
- management services for artistic rights, cf. 999629
- sports events organization services, cf. 999651

## **9986 Support services to agriculture, hunting, forestry, fishing, mining and utilities**

### **99861 Support services to agriculture, hunting, forestry, and fishing**

#### **998611 Support services to crop production**

This service code includes

- i. services to improve the propagation quality of the seed, including treatment of genetically modified seeds; removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds; removal of seed moisture to a safe level for seed storage; drying, cleaning, grading and treating of seeds to be marketed;
- ii. post-harvest crop services such as preparation of crops for primary markets, cotton ginning services;
- iii. Other support services to crop production like tilling of fields preparatory to planting; planting, cultivation and fertilization of crops; spraying, including from the air;
- iv. pest control for agriculture; trimming of fruit trees and vines; transplanting and thinning of crops; harvesting;
- v. provision of agricultural machinery with crew and operators; operation of irrigation systems for agricultural purposes;
- vi. other services necessary for agricultural production; Crop production services on inputs owned by others like operation of a crop production unit on a fee or contract basis

This service code does not include:

- formation and clearance of agricultural land, cf. 995432
- services provided by agronomists and agricultural economists, cf. 998311
- other pest control services, cf. 998531
- water distribution services through mains (on a fee or contract basis), cf. 998633

## **998612      Animal husbandry services**

This service code includes sheep shearing and care and management of herds of farm animals; artificial insemination of farm animals; grading of eggs; cleaning of agricultural premises (hen houses, piggeries, etc.); accommodation services for pets (kennels); grooming and tattooing services for pets; training of pet animals; Farm animal husbandry services on inputs owned by others like operation of a farm animal production unit on a fee or contract basis

This service code does not include:

- services provided by agronomists and agricultural economists, cf. 998311
- veterinary services for pets and other animals, cf. 99835
- training of guard dogs cf. 998529
- recreational riding services, cf. 999652
- training of sport and entertainment animals cf. 999662

## **998613      Support services to hunting**

This service code includes services involving operation of a hunting unit on a fee or contract basis; culling of wildlife

## **998614      Support services to forestry and logging**

This service code includes services involving operation of a forestry or logging unit on a fee or contract basis; forest tree nursery services; services related to forestry production, such as transplanting, replanting, thinning, forestry inventories, timber evaluation, fire protection; services related to logging, such as felling, cutting, debarking, transport of logs within the forest

This service code does not include:

- planting, pruning or thinning of trees and bushes as part of landscaping, cf. 998597

## **998615      Support services to fishing**

This service code includes services involving operation of a fishing unit on a fee or contract basis; operation of an aquaculture unit on a fee or contract basis; other support services related to fishery, fish hatcheries and fish farms

## **998619      Other support services related to agriculture, hunting, forestry and fishing**

This service code includes other support services related to agriculture, hunting, forestry and fishing, n.e.c.

## **99862      Support services to mining**

## **998621      Support services to oil and gas extraction**

This service code includes derrick erection, repair and dismantling services; well casing, cementing, pumping, plugging and abandoning of wells; test drilling and exploration services in connection with petroleum and gas extraction; specialized fire extinguishing services; operation of oil or gas extraction unit on a fee or contract basis

This service code does not include:

- geological, geophysical and related prospecting and consulting services, cf. 998341

## **998622 Support services to other mining n.e.c.**

This service code includes draining and pumping of mines; overburden removal and other development and preparation services of mineral properties and sites, including tunneling, except for oil and gas extraction; test drilling services in connection with mining operations, except for oil and gas extraction; operation of other mining units on a fee or contract basis

This service code does not include:

- mineral exploration and evaluation services, cf. 998343
- geophysical services, cf. 998341

## **99863 Support and operation services to electricity, gas and water distribution**

### **998631 Support services to electricity transmission and distribution**

This service code includes support services to electricity transmission and distribution services.

### **998632 Support services to gas distribution**

This service code includes support services to gas distribution services.

### **998633 Support services to water distribution services**

This service code includes support services to water distribution services and does not include:

- transport of water by trucks (without distribution), cf. 996511
- operation of irrigation systems for agricultural purposes, cf. 998611

### **998634 Support services to distribution services of steam, hot water and air-conditioning supply**

This service code includes support services to distribution services of steam, hot water and air-conditioning supply through mains.



## **9987 services**

### **Maintenance, repair and installation (except construction)**

#### **99871 Maintenance and repair services of fabricated metal products, machinery and equipment**

##### **998711 Maintenance and repair services of fabricated metal products, except machinery and equipment**

This service code includes maintenance and repair services of industrial boilers, steam generators, auxiliary plant for use with steam generators, condensers, economizers, superheaters, steam collectors and accumulators; nuclear reactors (boiler equipment only), steam generators, boiler equipment or various industrial systems of pipe work; shopping carts, materials handling equipment, etc., for institutions; parts for marine or power boilers; repair of metal tanks, reservoirs and containers; repair of steel shipping drums; mobile welding repair

This service code does not include:

- maintenance and repair services of domestic boilers and burners, cf. 995463
- chimney cleaning services, cf. 998536

##### **998712 Maintenance and repair services of office and accounting machinery**

This service code includes maintenance and repair services of office and accounting machinery and equipment including photocopying machines, calculating machines, typewriters and does not include work involving electrical wiring, cf. 995461

##### **998713 Maintenance and repair services of computers and peripheral equipment**

This service code includes maintenance and repair services of computers and computing machinery and peripheral equipment, such as desktop computers, laptop computers, hand-held computers (PDA's), dedicated computer terminals, computer servers, magnetic disk drives, flash drives and other storage devices, optical disk drives (CD-RW, CD-ROM, DVD-ROM, DVD-RW), printers, monitors, keyboards, internal and external computer modems, scanners, including bar code scanners, smart card readers, virtual reality helmets, computer projectors and computer terminals like automatic teller machines (ATM's); point-of-sale (POS) terminals, not mechanically operated

##### **998714 Maintenance and repair of transport machinery and equipment**

This service code includes

- i. maintenance and repair services of motor vehicles like cars, trucks, vans and buses, involving engine overhaul, motor tune-up, fuel system repair and adjustment, steering gear repair and adjustment, suspension repair, brake repair and adjustment, transmission repair and adjustment, exhaust system repair, cooling system repair including water hose replacement and other maintenance and repair;
- ii. scheduled factory-recommended and preventative maintenance inspection services;

- iii. electrical system repair and battery charging services for motor cars;
- iv. puncture repair services, wheel adjustment and balancing for motor cars;
- v. repair of inner tubes for car, truck and bus tyres; body repair and similar services for motor vehicles, involving door and lock repair, bumper straightening and repair, repainting, collision repair, window screen and window replacement and other automobile body repair;
- vi. cleaning and routine maintenance services, such as vehicle laundry and car-wash services, undersealing, polishing and waxing services, etc.; automobile emergency road services; motorcycle maintenance and repair and motorcycle body repair services including specialized breakdown services for motorcycles; maintenance and repair services for trailers, semi-trailers and other motor vehicles n.e.c. including motor homes, travel trailers and campers including repairs to defective parts; body repairs, etc;
- vii. scheduled, factory-recommended and preventative maintenance services and maintenance and repair of the living accommodation of motor homes, travel trailers and campers; maintenance and repair services of ships and floating platforms and structures, pleasure and sporting boats, railway and tramway locomotives and rolling stock and aircraft and aircraft engines

This service code does not include:

- rebuilt and retreaded tyres
- retail sales services of tyres, cf. 996211
- technical automobile inspection services, cf. 998346
- airport services, including minor maintenance and repair, cf. 996761

Note: The repair and maintenance services may be paid by the owner of the good being repaired or by a warranty and may include labour, parts and supplies used in providing repair or maintenance services.

### **998715 Maintenance and repair services of electrical household appliances**

This service code includes maintenance and repair services for electrical household appliances like refrigerators and freezers, dish washing machines, clothes washing and drying machines of the household type, domestic electrical cooking and heating equipment, vacuum cleaners and other small domestic appliances and other home and garden equipment

This service code does not include:

- maintenance and repair services for televisions, radio receivers, CD players, VCRs etc., cf. 998716

### **998716 Maintenance and repair services of telecommunication equipment and apparatus**

This service code includes maintenance and repair services of television transmitters, radio transmitters, wired and wireless telephones, pagers and fax machines including consumer electronic goods like television, radio receivers, video cassette recorders (VCR), CD players, household-type video cameras and the like but does not include repair services for electrical household appliances, cf. 998715

## **998717 Maintenance and repair services of commercial and industrial machinery**

This service code includes maintenance and repair services of engines and turbines (except aircraft, vehicle and cycle engines), pumps and compressors, taps and valves, furnaces and furnace burners, lifting and handling equipment, non-domestic cooling and ventilation equipment, agricultural and forestry machinery, machine tools, machinery for metallurgy, machinery for mining, quarrying and construction, machinery for food, beverage and tobacco processing, machinery for textile, apparel and leather production, machinery for paper and paperboard production, weapons and weapons systems, agricultural, forestry and garden tractors and lawnmowers, other general-purpose machinery and special-purpose machinery n.e.c.

This service code does not include:

- maintenance and repair services of domestic boilers and burners, cf. 995463 and
- elevators, goods lifts, escalators and moving pavements, cf. 998718

## **998718 Maintenance and repair services of elevators and escalators**

This service code includes maintenance and repair services of elevators (lifts), goods lifts, escalators and moving pavements

## **998719 Maintenance and repair services of other machinery and equipment**

This service code includes

- i. maintenance and repair services of medical, precision and optical instruments like irradiation, electromedical and electrotherapeutic equipment, such as magnetic resonance imaging equipment, medical ultrasound equipment, pacemakers, hearing aids, electrocardiographs, electromedical endoscopic equipment, irradiation apparatus, orthopedic and prosthetic devices, instruments and apparatus for measuring, checking, testing and navigating and other purposes such as aircraft engine instruments, automotive emissions testing equipment, meteorological instruments, physical, electrical and chemical properties testing and inspection equipment, surveying instruments, radiation detection and monitoring instruments, professional photographic, cinematographic and optical instruments;
- ii. repair, maintenance and rewinding services of electric motors, generators and transformers; maintenance and repair services of electricity distribution and control apparatus; maintenance and repair services of other electrical equipment n.e.c.; repair of fishing nets (also mending), ropes, riggings, canvas and tarps, fertilizer and chemical storage bags; repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items; repair of pinball machines and other coin-operated games

## **99872 Repair services of other goods**

### **998721 Repair services of footwear and leather goods**

This service code includes specialized repair services of footwear, luggage and handbags

### **998722 Repair services of watches, clocks and jewellery**

This service code includes repair and alteration services for watches, clocks and jewellery

### **998723 Repair services of garments and household textiles**

This service code includes invisible mending, repair or renovation of used textile garments

### **998724 Repair services of furniture**

This service code includes reupholstering, refinishing, repairing and restoring of furniture and home furnishings

### **998725 Repair services of bicycle**

This service code includes repair services of bicycles

### **998726 Maintenance and repair services of musical instruments**

This service code includes maintenance and repair services of musical instruments, piano-tuning services and tuning services for other musical instruments, restoring of organs and other historical musical instruments

### **998725 Repair services for photographic equipment and cameras**

This service code includes repair services for photographic equipment and cameras

### **998729 Maintenance and repair services of other goods n.e.c.**

This service code includes repair services for household articles and equipment, not elsewhere classified, e.g., articles for lighting and other personal and household goods, repair services for articles for sport and camping, "While-you-wait" services such as cutting of keys, fitting of heels, plastic coating of identity cards etc.

## **99873 Installation services (other than construction)**

This group includes physical placement, configuration, set-up, calibration and testing of proper operation of various types of machinery and equipment

### **998731 Installation services of fabricated metal products, except machinery and equipment**

This service code includes installation of fabricated metal products, such as reservoirs, tanks, steam generators etc

**998732          Installation services of industrial, manufacturing and service industry machinery and equipment**

This service code includes installation of machinery used in agriculture, such as milking machines, machinery used in mining, such as machinery for sorting, separating, washing or crushing of stone and ores, machinery used in manufacturing, such as machinery for food production, textile production, paper production, plastic and rubber production, machinery for working on wood or metals and installation of industrial process control equipment, machinery used in service industries, such as machinery for restaurants and machinery and equipment for retail stores (except cash registers etc.)

**998733          Installation services of office and accounting machinery and computers**

This service code includes installation of computer hardware of mainframe and similar computers, personal computers and peripheral equipment and software, cash registers, point-of-sale terminals, ATMs and ticket-issuing machines, but does not include installation of telecommunication and electrical wiring, cf. 995461

**998734          Installation services of radio, television and communications equipment and apparatus**

This service code includes installation of television and radio transmitters, telephone sets, video and sound recording apparatus

**998735          Installation services of professional medical machinery and equipment, and precision and optical instruments**

This service code includes installation of X-ray machines, electro-diagnostic apparatus, sterilizers, cinematographic projectors, binoculars and telescopes

**998736          Installation services of electrical machinery and apparatus n.e.c.**

This service code includes installation of electric motors, generators and transformers and electrical machinery not elsewhere classified

**998739          Installation services of other goods n.e.c.**

This service code includes installation of home theatre systems and other consumer electronics, household goods, and goods not elsewhere classified

## **9988      Manufacturing services on physical inputs owned by others**

The services included under Heading 9988 are performed on physical inputs owned by units other than the units providing the service. As such, they are characterized as outsourced portions of a manufacturing process or a complete outsourced manufacturing process. Since this Heading covers manufacturing services, the output is not owned by the unit providing this service. Therefore, the value of the services in this Heading is based on the service fee paid, not the value of the goods manufactured.

### **99881      Food, beverage and tobacco manufacturing services**

#### **998811      Meat processing services**

#### **998812      Fish processing services**

#### **998813      Fruit and vegetables processing services**

#### **998814      Vegetable and animal oil and fat manufacturing services**

#### **998815      Dairy product manufacturing services**

#### **998816      Other food product manufacturing services**

This service code includes grain mill product manufacturing services, starch and starch product manufacturing services, bakery product manufacturing services, sugar manufacturing services, cocoa, chocolate and sugar confectionery manufacturing services, macaroni, noodles, couscous and similar farinaceous products manufacturing services, prepared meals and dishes manufacturing services and other food product manufacturing services n.e.c.

#### **998817      Prepared animal feeds manufacturing services**

#### **998818      Beverage manufacturing services**

This service code includes distilled alcoholic beverage manufacturing services, wine manufacturing services, malt and malt liquor manufacturing services, and soft drink manufacturing services

#### **998819      Tobacco manufacturing services**

### **99882      Textile, wearing apparel and leather manufacturing services**

#### **998821      Textile manufacturing services**

This service code includes textile fibre manufacturing services, textile weaving services, textile finishing services, knitted and crocheted fabric manufacturing services, made-up textile article manufacturing services, carpet and rug manufacturing services, cordage, rope, twine and netting manufacturing services and other textile manufacturing services n.e.c.

## **998822      Wearing apparel manufacturing services**

This service code includes fur apparel manufacturing services, other than fur apparel manufacturing services, and knitted and crocheted apparel manufacturing services

## **998823      Leather and leather product manufacturing services**

This service code includes leather tanning and dressing services; fur dressing and dyeing services, luggage manufacturing services and footwear manufacturing services

## **99883      Wood and paper manufacturing services**

### **998831      Wood and wood product manufacturing services**

This service code includes wood manufacturing services, veneer sheet and wood panel manufacturing services, carpentry manufacturing services, wooden containers manufacturing services and other wood product manufacturing services

### **998832      Paper and paper product manufacturing services**

This service code includes pulp, paper and paperboard manufacturing services, corrugated paper and paperboard manufacturing services and other paper article manufacturing services

## **99884      Petroleum, chemical and pharmaceutical product manufacturing services**

### **998841      Coke and refined petroleum product manufacturing services**

This service code includes coke oven products manufacturing services and refined petroleum products manufacturing services.

### **998842      Chemical product manufacturing services**

This service code includes basic chemicals manufacturing services, fertilizer manufacturing services, agrochemical product manufacturing services, paint manufacturing services, soap, detergents, cleaning preparation and perfume manufacturing services, man-made fibre manufacturing services and other chemical products manufacturing services n.e.c.

### **998843      Pharmaceutical product manufacturing services**

## **99885      Rubber, plastic and other non-metallic mineral product manufacturing services**

### **998851      Rubber product manufacturing services**

This includes tyre manufacturing services and other rubber product manufacturing services

**998852 Plastic product manufacturing services**

**998853 Other non-metallic mineral product manufacturing services**

This service code includes glass manufacturing services, refractory product manufacturing services, clay building material manufacturing services, porcelain and ceramic product manufacturing services, cement, lime and plaster manufacturing services, concrete, cement and plaster article manufacturing services, stone cutting, shaping and finishing services, other non-metallic mineral product manufacturing services n.e.c.

**99886 Basic metal manufacturing services**

**998861 Basic metal manufacturing services**

This service code includes basic iron and steel manufacturing services and basic precious and other non-ferrous metal manufacturing services

**99887 Fabricated metal product, machinery and equipment manufacturing services**

**998871 Structural metal product, tank, reservoir and steam generator manufacturing services**

This service code includes structural metal product manufacturing services, tank, reservoir and metal container manufacturing services and steam generator manufacturing services.

**998872 Weapon and ammunition manufacturing services**

**998873 Other fabricated metal product manufacturing and metal treatment services**

This service code includes metal treatment and coating services, general machining services, cutlery, hand tool and general hardware manufacturing services and other fabricated metal product manufacturing services n.e.c.

**998874 Computer, electronic and optical product manufacturing services**

This service code includes electronic component and board manufacturing services, computer and peripheral equipment manufacturing services, communication equipment manufacturing services, consumer electronics manufacturing services, measuring, testing, navigating and control equipment manufacturing services, watch and clock manufacturing services, irradiation, electromedical and electrotherapeutic equipment manufacturing services, optical instrument and



photographic equipment manufacturing services, and magnetic and optical media manufacturing services

#### **998875      Electrical equipment manufacturing services**

This service code includes electric motor, generator, transformer and electricity distribution and control apparatus manufacturing services, battery and accumulator manufacturing services, fibre optic cable manufacturing services, other electronic and electric wire and cable manufacturing services, wiring device manufacturing services, electric lighting equipment manufacturing services, domestic appliance manufacturing services and other electrical equipment manufacturing services.

#### **998876      General-purpose machinery manufacturing services**

This service code includes engines and turbine manufacturing services, fluid power equipment manufacturing services, other pump, compressor, tap and valve manufacturing services, bearing, gear, gearing and driving element manufacturing services, oven, furnace and furnace burner manufacturing services, lifting and handling equipment manufacturing services, office machinery and equipment (except computers and peripheral equipment) manufacturing services, power-driven hand tool manufacturing services and other general-purpose machinery manufacturing services

#### **998877      Special-purpose machinery manufacturing services**

This service code includes agricultural and forestry machinery manufacturing services, metal-forming machinery and machine tools manufacturing services, metallurgy machinery manufacturing services, mining, quarrying and construction machinery manufacturing services, food, beverage and tobacco processing machinery manufacturing services, textile, apparel and leather production machinery manufacturing services and other special-purpose machinery manufacturing services

#### **99888      Transport equipment manufacturing services**

##### **998881      Motor vehicle and trailer manufacturing services**

This service code includes motor vehicle manufacturing services, trailers and semi-trailer manufacturing services and motor vehicle parts and accessories manufacturing services

##### **998882      Other transport equipment manufacturing services**

This service code includes Ship building services, pleasure and sporting boat manufacturing services, railway locomotive and rolling stock manufacturing services, air and spacecraft manufacturing services, military fighting vehicle manufacturing services, motorcycle manufacturing services, bicycles and invalid

carriage manufacturing services and other transport equipment manufacturing services n.e.c.

**99889 Other manufacturing services**

**998891 Furniture manufacturing services**

**998892 Jewellery manufacturing services**

**998893 Imitation jewellery manufacturing services**

**998894 Musical instrument manufacturing services**

**998895 Sports goods manufacturing services**

**998896 Game and toy manufacturing services**

**998897 Medical and dental instrument and supply manufacturing services**

**998899 Other manufacturing services n.e.c.**

**9989 Other manufacturing services; publishing, printing and reproduction services; materials recovery services**

**99891 Publishing, printing and reproduction services**

This group includes transfer of intangible inputs, rather than physical inputs, when outsourcing (parts or all) of the production process. The units providing the service do not own or retain usage rights to the intangible inputs. This includes publishing of printed matter, software, etc. on a fee of contract basis.

**998911 Publishing, on a fee or contract basis**

This service code includes publishing, on a fee or contract basis, of printed matter, software etc.

**998912 Printing and reproduction services of recorded media, on a fee or contract basis**

This service code includes newspaper and book printing services, printing services directly onto plastic, glass, metal, wood or ceramics and other printing services n.e.c. This also includes services as

- i. those related to bookbinding, folding, assembling, stitching, gluing, collating, basting, adhesive-binding, trimming, gold stamping services;
- ii. other book finishing services such as folding, cutting, stamping, drilling, punching, perforating, embossing, sticking, gluing and laminating;
- iii. services of processing matrices, films, bromide prints or electronic data in order to generate original texts to be reproduced (composition, photo composition, plate-making);
- iv. services combining text and image techniques for making a reproducible original; production services of other reprographic products such as overhead projection foils, sketches, layouts, dummies;

- v. preparation services of digital data, e.g., enhancement, selection, linkage of digital data stored on EDP data carriers; other graphic service activities related to printing; rebinding services

This service code also includes

- i. reproduction services from master copies of gramophone records, compact discs and tapes with music or other sound recordings;
- ii. reproduction services from master copies of videotapes, laser discs, DVD or other media with motion pictures and other video recordings;
- iii. reproduction services from master copies of software and data on all kind of disks, tapes, cartridges and other media

This service code does not include:

- colour printing of images from film or digital media, cf. 998382
- audio and video production services, cf. 999612

## **99892 Moulding, pressing, stamping, extruding and similar plastic manufacturing services**

### **998921 Moulding, pressing, stamping, extruding and similar plastic manufacturing services**

This service code includes manufacturing services of plastic parts by plasticization processes (whether or not including reinforcing elements of glass fibre, carbon fibre or similar materials) or by working on hard plastics for third parties in accordance with their specifications

Note: The resulting intermediate plastic products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use and includes moulded or heat-moulded parts of thermoplastic or thermosetting materials, vacuum plating of plastic objects, parts of cellular, stratified or reinforced plastic materials, moulded plastic parts with fibre core, and plastic parts, rolled, calendered, extruded etc.

## **99893 Casting, forging, stamping and similar metal manufacturing service**

### **998931 Iron and steel casting services**

This service code includes iron and steel casting services such as of malleable cast iron, spheroidal cast iron, grey cast iron and steel

Note: The resulting intermediate iron and steel casting products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use.

### **998932 Non-ferrous metal casting services**

This service code includes casting services of light metals and other non-ferrous metals

Note: The resulting intermediate casting products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use.

### **998933      Metal forging, pressing, stamping, roll forming and powder metallurgy services**

This service code includes metal forging services, cold extrusion or roll-forming services, non-ferrous metal stamping services from drawings, metal roll-forming services, cutting and stamping, from drawings; manufacturing services of metal objects, directly from metal powders, by heat treatment (sintering) or pressure

Note: The resulting intermediate metal products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use.

### **99894      Materials recovery (recycling) services, on a fee or contract basis**

#### **998941      Metal waste and scrap recovery (recycling) services, on a fee or contract basis**

This service code includes processing services of metal waste and scrap and of metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical like

- i. mechanical crushing of metal waste such as used cars, washing machines, bikes, etc., with subsequent sorting and separation;
- ii. mechanical reduction of large iron pieces such as railway wagons;
- iii. stripping of used goods such as cars in order to obtain reusable parts;
- iv. stripping of used goods such as cars or refrigerators to strip them of harmful waste (oil, cooling liquid, fuel, etc.)

This service code does not include:

- wholesale trade services in waste and scrap including collecting, sorting, packing, dealing, etc. without a transformation process, cf. 996111
- reprocessing services of depleted thorium or uranium, cf. 998842

#### **998942      Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis**

This service code includes processing services of non-metal waste and scrap and of non-metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical like

- i. reclaiming of rubber such as used tires to produce secondary raw material; sorting and pelleting of plastics to produce secondary raw material for tubes, flower pots, pallets and the like;

- ii. reclaiming of chemicals from chemical waste;
- iii. crushing, cleaning and sorting of glass;
- iv. crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw material

This service code does not include:

- wholesale trade services in waste and scrap including collecting, sorting, packing, dealing, etc. without an industrial process, cf. 996111

## **9991 Public administration and other services provided to the community as a whole; compulsory social security services**

### **99911 Administrative services of the government**

#### **999111 Overall Government public services**

This service code includes:

- i. executive and legislative administration services of central, regional and local bodies
- ii. wide range of public services related to financial and fiscal affairs
- iii. administrative and supervisory services related to financial and fiscal affairs
- iv. operational services related to taxation schemes
- v. duty and tax collection on goods
- vi. tax violation investigation services
- vii. management of public funds and public debt
- viii. administrative and operational services related to overall economic and social planning
- ix. services provided by planning and statistical offices undertaken at the different levels of government
- x. services by other government offices, bureau or program units which formulate, co-ordinate and frequently monitor the implementation of overall economic and social plans and program
- xi. administrative services provided by government offices, bureau, program units, etc., involved in the funding or conduct of research and development in the natural sciences, the social sciences and humanities and multidisciplinary research and development
- xii. administrative, operational and support services related to government (public) affairs that cannot be assigned to one of the four previous categories
- xiii. services provided by program units dealing with non-self-governing and trust territory affairs
- xiv. services provided by program units administering elections

#### **999112 Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service.**

This service code includes:

- i. public administrative services related to different educational institutions
- ii. public administrative services related to the management, operation, inspection and support of all types of schools and other educational institutions
- iii. public information services concerning the educational system in general, provided by government departments or special programme units
- iv. public administrative services related to all kinds of health and social services
- v. public administrative services related to the management, operation, inspection and support of general and specialized medical or dental hospitals and clinics, as well as nursing and convalescent homes
- vi. public administrative services related to the administration, management, operation and support involving public health matters, such as blood bank operation, disease detection and prevention, management of drug quality programmes, birth control services, etc. These services are frequently provided by special teams or individual health professionals not connected with a hospital, clinic or practitioner.
- vii. public administrative services related to housing and overall community development, water supply, sanitation and street lighting
- viii. public administrative services related to the development, monitoring and evaluation of housing and housing standards (other than construction standards)
- ix. public administrative services related to rent control and eligibility standards for state-subsidized housing
- x. public administrative services related to housing for the general public or for people with special needs
- xi. dissemination of public information about housing
- xii. services provided by government offices, bureaux, departments and programme units involved in developing and administering regulations concerning water supply
- xiii. public administrative services related to refuse collection and disposal, sewage system operation and street cleaning
- xiv. public administrative services related to pollution standards, including the dissemination of information regarding pollution
- xv. public administrative services related to cultural facility support and individual artists and organizations engaged in promoting cultural activities
- xvi. public administrative services related to national, regional or local festivities and the maintenance and running of religious institutions

**999113 Public administrative services related to the more efficient operation of business.**

This service code includes:

- i. public administrative services related to agricultural land management, agrarian reform and land settlement, stabilization of agrarian markets,

- veterinary affairs, pest control, forestry, fishing and hunting affairs, agricultural research and experimental development
- ii. administrative services provided by government offices, bureaux and programme units concerning conservation of farmland, land reclamation, land improvement and expansion, supply of veterinary services to farms, eradication or control of pests, vermin, plant diseases or other destructive agents, crop inspection and grading
- iii. public administrative services related to regulations governing forest operations, issuing of tree-felling licences, rationalization of forest resources, exploitation, reforestation work, operation and support of game preserves and fish hatcheries, development and monitoring of regulations, including the licensing of fishing and hunting
- iv. support and information services for all the above-mentioned affairs
- v. administrative services provided by government offices, bureaux and programme units concerning solid fuel, including regulations concerning their exploitation or conservation; petroleum and natural gas; mineral fuel; nuclear and non-commercial fuel, including such fuels as alcohol, wood and wood waste, etc.
- vi. support and information services for the above-mentioned affairs
- vii. administrative services provided by government offices, bureaux and programme units concerning discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting; mining and safety standards; activities designed to develop, expand and improve the position of manufacturing establishments; development and administration of regulations concerning building standards and issuing of occupation certificates; development and monitoring of regulations concerning safety on construction sites
- viii. support and information services for the above-mentioned affairs
- ix. public administrative services related to road and water transport, railway and air transport and communications
- x. administrative services provided by government offices, bureaux and programme units concerning planning, design, construction, maintenance and improvement of roads, highways and associated structures, roadbeds and associated structures, water transport facilities; railways; airport runways, terminals, hangars, air navigation aids;
- xi. other fixed structures and equipment associated with air transport, pipelines and other facilities
- xii. supervision and regulation of such work and development and administration of operational regulations for all the above-mentioned means of transport and related equipment
- xiii. public administrative services related to communications, i.e. postal, telephone, telegraph, cable and wireless communications systems and communications satellites
- xiv. public administrative services related to planning, development, functioning and improvement of communications systems
- xv. public administrative services related to the development and administration of regulations for these systems
- xvi. support and information services for the above-mentioned affairs

- xvii. public administrative services related to the distributive trades, storage and warehousing and hotels and restaurants
- xviii. administrative services provided by government offices, bureaux and programme units concerning development and monitoring of regulations concerning wholesale and retail trade, consumer protection, price control and rationing schemes operating through retailers or wholesalers, storage and warehousing, hotel and restaurant operation
- xix. public administrative services concerning the design and construction of restaurants, hotels and other accommodation
- xx. support and information services for the above-mentioned affairs
- xxi. public administrative services related to tourism and tourism promotion
- xxii. administrative services provided by government offices, bureaux and programme units concerning advertising campaigns, dissemination of tourism information, other tourist support services
- xxiii. administrative services provided by government offices, bureaux and programme units concerning the planning, design, construction, improvement and operation of multipurpose projects. Such projects typically consist of integrated facilities for power generation, flood control, irrigation, navigation and recreation.
- xxiv. support and information services for the above-mentioned affairs
- xxv. administrative services provided by government offices, bureaux and programme units involving formulation of general economic policies, regulation or support of general economic activities, such as export and import trade as a whole, commodity and equity markets, overall income controls, general trade promotion activities, general regulation of monopolies and other restraints on trade and market entry, regulation, licensing and inspection of miscellaneous commercial services
- xxvi. public administrative services related to the operation of patent, trademark and copyright offices, weather forecasting institutions, standardization institutions and similar institutions
- xxvii. public administrative services related to the formulation and implementation of general labour policies and regulations, such as labour conditions; the operation of labour exchanges; the implementation of national and regional development policy measures to reduce unemployment and to stimulate labour mobility

This service code does not include:

- public administrative services related to mineral fuel, cf. 999113
- police traffic-control services on roads and waterways, cf. 999126
- tourism promotion services, cf. 998557
- visitor information services, cf. 998557

## **999119 Other administrative services of the government n.e.c.**

This service code includes:

- i. public administrative and operational services for general personnel affairs, whether or not connected with a specific function
- ii. public administrative services related to the development and implementation of general personnel policies and procedures, concerning



- iii. selection and promotion, rating methods, job descriptions, evaluation and classification, administration of civil service regulations and similar matters other administrative services of the government, other than those specified elsewhere.

## **99912 Public administrative services provided to the community as a whole**

### **999121 Public administrative services related to external affairs, diplomatic and consular services abroad.**

This service code includes:

- i. public administrative and operational services related to ministries of foreign affairs and diplomatic and consular missions stationed abroad or to offices of international organizations
- ii. public administrative, operational and support services related to information and cultural services intended for distribution beyond national boundaries, including libraries, reading rooms and reference services located abroad

### **999122 Services related to foreign economic aid**

This service code includes:

- i. public administrative services related to economic aid to developing countries, whether or not routed through international organizations
- ii. administrative services provided by government offices, bureaux and programme units for non- military aid programmes to developing countries
- iii. provision of or support for technical assistance and training
- iv. international assistance such as refugee or hunger relief programme
- v. economic aid missions accredited to foreign governments

### **999123 Services related to foreign military aid**

This service code includes:

- i. administrative services by government offices, bureaux and programme units concerning military aid missions accredited to foreign governments or attached to international military organizations or alliances
- ii. public administrative services related to grants and loans for military aid
- iii. public administrative services related to contributions to international peacekeeping forces, including the assignment of manpower

### **999124 Military defence services**

This service code includes

- i. administrative, operational and supervisory services related to military defence and forces: land, sea, air and space defence forces;
- ii. military engineering, transport, communications;
- iii. military intelligence; material, personnel, and other non-combat forces and commands;
- iv. reserve and auxiliary forces attached to the department of defence;

- v. services related to the provision of equipment, structures, supplies, etc., plus health services for military personnel in the field administrative and support services related to defence-related applied research and experimental development.

### **999125 Civil defence services**

This service code includes:

- i. administrative, operational and support services related to civil defence forces
- ii. support services related to the drawing up of contingency plans for dealing with national emergencies
- iii. carrying out emergency preparedness exercises involving civilian institutions and populations

This service code does not include:

- police and fire protection services, cf. 999126

### **999126 Police and fire protection services**

This service code includes

- i. services provided by auxiliary police forces, including harbour police, border police, coast guards and other special police forces, police services related to traffic regulation, registration of aliens and maintenance of police records
- ii. administrative and operational services related to firefighting and fire prevention by regular and auxiliary fire brigades
- iii. marine fireboat services
- iv. combatting of floods and other natural disasters
- v. beach surveillance and rescue operations on open water and in mountains
- vi. civil protection services provided by army or police forces

This service code does not include:

- aircraft firefighting and fire prevention services, cf. 996763
- forest fire fighting services, cf. 998614
- fire extinguishing services for oil and gas wells, cf. 998621
- civil defence services, cf. 999125

### **999127 Public administrative services related to law courts**

This service code includes:

- i. public administrative services related to civil and criminal law courts, military tribunals and the judicial system
- ii. legal representation and advisory services on behalf of the government or on behalf of others when provided by the government
- iii. public administrative services related to sentencing and the interpretation of the law, including arbitration of civil suits

This service code does not include:

- services related to advice and representation in civil, criminal and other cases, cf. 998211, 998212

**999128 Administrative services related to the detention or rehabilitation of criminals.**

This service code includes:

- public correctional services
- public administrative services related to corrections
- services related to the operation of prisons and other places for the incarceration and rehabilitation of criminals, such as prison farms, workhouses, reformatories and asylums

**999129 Public administrative services related to other public order and safety affairs n.e.c.**

This service code includes:

- public administrative services related to the overall administration, regulation and support of activities for the promotion of public order and safety and the development of related overall policy
- public administrative services related to the provision of supplies for domestic emergency use in the event of peacetime disasters and information dissemination services for the above-mentioned affairs

**99913 Administrative services related to compulsory social security schemes.**

This Group includes administrative and operational services related to social security, involving provision of benefits for loss of income due to sickness, childbirth or temporary disablement

This service code does not include:

- public administrative services related to healthcare, cf. 999112

**999132 Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees**

This service code includes:

- public administrative services related to government employee pension schemes and for old-age, disability or survivors' benefits other than for government employees
- administrative and operational services related to retirement, pension and disability schemes for government employees and their survivors, including government social assistance schemes to compensate for permanent loss of income due to partial or full disablement

**999133 Administrative services related to unemployment compensation benefit schemes**

This service code includes:

- i. public administrative, operational and support services related to unemployment compensation schemes. Included are payments under social insurance or other government schemes to compensate individuals for loss of income due to unemployment

#### **999134 Administrative services related to family and child allowance programmes**

This service code includes:

- i. public administrative, operational and support services related to income assistance for households and families with dependent children
- ii. administrative services related to payments to families with dependent children whether or not an income recipient is part of the household
- iii. administrative services related to payment to households on a per-child basis, regardless of needs

### **9992 Education services**

#### **99921 Pre-primary education services**

##### **999210 Pre-primary education services**

This service code includes

- i. education services usually provided by nursery schools, kindergartens, pre-schools, centres for early childhood education, centres for infant education or special sections attached to primary schools. Pre-primary education is defined as the initial stage of organized instruction designed primarily to introduce very young children to a school-type environment, that is, to provide a bridge between the home and a school-based atmosphere.

This service code does not include:

- recreational and vacation camps for children, cf. 996313
- child day-care services, cf. 999351

#### **99922 Primary education services**

##### **999220 Primary education services**

This service code includes educational services provided at the first level i.e., from classes I to V; primary education provided under education guarantee scheme and alternative and innovative scheme; Provision of literacy programmes for adults at primary level; Special education for handicapped students at primary level; Other primary education activities n.e.c..

#### **99923 Secondary Education Services**

This group includes:

- i. educational services for secondary programmes that become increasingly specialized as a student moves from one level to the next. These programmes can be general or technical/vocational according to the following definitions:
  - General programmes: Covers education which is not designed explicitly to prepare participants for a specific class of occupations or trade or for entry into further vocational or technical education programmes.
  - Technical/Vocational: Covers education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

### **999231 Secondary education services, general**

This service code includes General School Education from classes VI to X; General school education from XI to XII, giving, in principle access to higher education; Provision of literacy programmes for adults at secondary level; Special education for handicapped students at secondary level; Other secondary education activities n.e.c..

### **999232 Secondary education services, technical and vocational.**

This service code includes:

- i. educational services generally aiming to complete the provision of basic skills and knowledge of the primary level, although teaching is typically more subject-focused, often employing more specialized teachers who conduct classes in their field of specialization. These services cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

This service code also includes:

- ii. services related to the provision of special education programmes at this educational level

## **99924 Higher education services**

### **999241 Higher education services, general**

This service code includes higher education services, above higher secondary level, in fields such as humanities, arts, social sciences etc.

### **999242 Higher education services, technical**

This service code includes higher education services, above higher secondary level, in technical fields such as engineering, medical, bio-technology etc.

**999243 Higher education services, vocational**

**999249 Other higher education services**

**99925 Specialised education services**

**999259 Specialised education services**

This service code includes education services leading to an advanced research qualification, such as a doctoral degree, in various fields.

**99929 Other education & training services and educational support services**

**999291 Cultural education services**

This service code includes piano and other music instruction services; art instruction services; dance instruction services and dance studios; art instruction except academic photography instruction

**999292 Sports and recreation education services**

This service code includes

- i. sports instruction services by sports camps and schools or by professional sports instructors, teachers or coaches to groups of individuals. It does not include the provision of such services by academic schools, colleges and universities.
- ii. sports instruction (baseball, basketball, cricket, football, hockey, tennis, figure skating, etc.)
- iii. camps, sports instruction
- iv. gymnastics instruction
- v. riding instruction
- vi. swimming instruction
- vii. martial arts instruction
- viii. card game instruction (such as bridge)
- ix. yoga instruction

This service code does not include:

- recreational or vacation camps that include sports training or instruction, cf. 996313
- incidental sports and recreation instruction by academic schools, colleges or universities, cf. group 99921-99925

**999293 Commercial training and coaching services**

This service code includes any training or coaching provided by any institute or establishment providing commercial training or coaching for imparting skill or knowledge or lessons on any subject or field other than the sports, with or without issuance of a certificate and includes coaching or tutorial classes.

## **999294 Other education and training services n.e.c.**

This service code includes:

- i. training for car, bus, lorry and motorcycle driving licences
- ii. training for flying certificates and ship licences
- iii. computer training services
- iv. management training services
- v. services provided by music camps, science camps, computer camps and other instructional camps, except for sports
- vi. education services not definable by level

This service code does not include:

- services related to literacy programmes for adults, cf. 999220, 999231
- higher education services comparable to the regular education system, cf. 99924, 99925
- cultural education services, cf. 999291
- education services provided by instructors, coaches, etc., as part of sporting activities, cf. 999292

## **999295 services involving conduct of examination for admission to educational institutions.**

This service code includes all services provided with respect to conduct of examinations for admission to various courses/groups in various grades.

## **999299 Other Educational support services**

This service code includes on-instructional services that support educational processes or systems, such as educational consulting, educational guidance counselling services, educational testing evaluation services, educational testing services, organization of student exchange programmes.

## **9993 Human health and social care services**

### **99931 Human health services**

#### **999311 Inpatient services**

This service code includes:

- i. surgical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient
- ii. gynaecological and obstetrical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

- iii. psychiatric services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient
- iv. other hospital services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient. These services comprise medical, pharmaceutical and paramedical services, rehabilitation services, nursing services and laboratory and technical services, including radiological and anaesthesiological services, etc.

## **999312 Medical and dental services**

This service code includes:

- i. general medical services consisting of the prevention, diagnosis and treatment by doctors of medicine of physical and/or mental diseases, such as:
  - a. consultations
  - b. physical check-ups, etc.

Note: These services are not limited to specified or particular conditions, diseases or anatomical regions. They can be provided in general practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means.

- ii. consultation services in paediatrics, gynaecology-obstetrics, neurology and psychiatry, and various medical services
- iii. surgical consultation services
- iv. treatment services in outpatients clinics, such as dialysis, chemotherapy, insulin therapy, respiratory treatment, radiation treatment and the like
- v. analysis and interpretation of medical images (x-ray, electrocardiograms, endoscopies and the like)

Note: These services can be provided in specialized practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means.

- vi. orthodontic services, e.g., treatment of protruding teeth, crossbite, overbite, etc., including dental surgery even when given in hospitals to inpatients
- vii. services in the field of oral surgery
- viii. other specialized dental services, e.g., in the field of periodontics, paedodontics, endodontics and reconstruction
- ix. diagnosis and treatment services of diseases affecting the patient or aberrations in the cavity of the mouth, and services aimed at the prevention of dental diseases

Note: These dental services can be delivered in health clinics, such as those attached to schools, firms, homes for the aged, etc., as well as in own consulting rooms. They cover services in the field of general dentistry, such as routine dental examinations, preventive dental care, treatment of caries, etc.

This service code does not include:

- childbirth services by qualified practitioners other than medical doctors, cf. 999313



- services of medical laboratories, cf. 999316

### **999313 Childbirth and related services**

This service code includes:

- i. services such as supervision during pregnancy and childbirth
  - ii. supervision of the mother after birth
- Note: These services are provided by qualified practitioners, other than medical doctors.

This service code does not include:

- gynaecological and obstetrical services provided by hospitals to in-house patients, cf. 999311

### **999314 Nursing and Physiotherapeutic services**

This service code includes:

- i. services in the field of nursing care (without admission), advice and prevention for patients at home, the provision of maternity care, children's hygiene, etc.
- ii. services in the field of physiotherapy, ergotherapy, occupational therapy etc.

Note: These services are provided by qualified practitioners, other than medical doctors.

### **999315 Ambulance services**

This service code includes:

- i. services involving the transport of patients by ambulance, with or without resuscitation equipment or medical personnel

### **999316 Medical Laboratory and Diagnostic-imaging services**

This service code includes:

- i. analysis and testing services provided by medical laboratories
- ii. diagnostic-imaging services without analysis or interpretation, e.g., x-ray, ultrasound, magnetic resonance imaging (MRI), etc.

### **999317 Blood, sperm and organ bank services**

This service code includes:

- i. services provided by blood, semen, embryo, stem cells, tissue and transplant organ banks, including storing and cataloguing of available specimen, matching of donated specimen and potential recipients etc.

### **999319 Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture etc.**

This service code includes:

- i. Other paramedical human health services not elsewhere classified, such as acupuncture, aroma therapy, speech therapy, homeopathy, nutrition therapy etc.

Note: These services are provided by qualified practitioners, other than medical doctors.

## **99932 Residential care services for the elderly and disabled**

### **999321 Residential health-care services other than by hospitals**

This service code includes:

- i. combined accommodation and medical services provided without the supervision of a medical doctor located on the premises

### **999322 Residential care services for the elderly and persons with disabilities**

This service code includes:

- i. round-the-clock care services by residential institutions for elderly persons
- ii. round-the-clock care services by residential institutions for young persons and adults with physical or intellectual disabilities, including those having disabilities in seeing, hearing or speaking

## **99933 Other social services with accommodation**

### **999331 Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse**

This service code includes:

- i. services provided to children by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the emotionally disturbed, mental retardation facilities or mental health halfway houses

### **999332 Other social services with accommodation for children**

This service code includes:

- i. residential social assistance services involving round-the-clock care services to children and youths, e.g., social services provided by orphanages, homes for children in need of protection, homes for children with emotional impairments, juvenile correction homes etc.

### **999333 Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse**

This service code includes:

- i. services provided to adults by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the

emotionally disturbed, mental retardation facilities or mental health halfway houses

**999334 Other social services with accommodation for adults**

This service code includes:

- i. residential social assistance services involving round-the-clock care services to adults, e.g., social services provided by homes for single mothers
- ii. other social rehabilitation services

**99934 Social services without accommodation for the elderly and disabled**

**999341 Vocational rehabilitation services**

This service code includes:

- i. vocational rehabilitation services for persons with disabilities, where the social assistance component is predominant

This service code does not include:

- vocational rehabilitation services where the education component is predominant, cf. 9992

**999349 Other social services without accommodation for the elderly and disabled n.e.c.**

This service code includes:

- i. old-age visiting and assistance services
- ii. non-residential social services, such as the provision of daytime shelter and elementary play-related teaching to children and young people with disabilities
- iii. invalid visiting and assistance services

**99935 Other social services without accommodation**

**999351 Child day-care services**

This service code includes:

- i. provision of daytime shelter and elementary play-related teaching to small children (day-care services) in nursery school

**999352 Guidance and counseling services n.e.c. related to children**

This service code includes:

- i. guidance and counselling services not elsewhere classified delivered to individuals and families, generally the children's parents, in their homes or elsewhere

Note: Such services may deal with behavioural, and other problems related to children, e.g., broken-home problems, school problems,

development problems, prevention of cruelty to children, crisis intervention services, adoption services, etc.

This service code does not include:

- education-related guidance counselling for children, cf. 999299

### **999353 Welfare services without accommodation**

This service code includes:

- i. welfare services that do not include accommodation services, such as:
  - a. eligibility-determination services in connection with welfare aid, rent supplements and food stamps
  - b. household budget counselling services

This service code does not include:

- public administration services related to welfare benefit schemes, cf. 999112

### **999359 Other social services without accommodation n.e.c.**

This service code includes:

- i. other social services not including accommodation services, such as:
  - a. marriage guidance services including matrimonial services provided by various individuals/firms either through online or in person.
  - b. guidance services delivered to persons on parole or probation
  - c. social assistance services to disaster victims, refugees and immigrants, including temporary shelter services

## **9994 Sewage and waste collection, treatment and disposal and other environmental protection services**

### **99941 Sewerage, sewage treatment and septic tank cleaning services**

#### **999411 Sewerage and sewage treatment services**

This service code includes:

- i. sewage removal services usually provided using equipment such as waste pipes, sewers or drains
- ii. sewage treatment services using dilution, screening and filtering, sedimentation, chemical precipitation, etc.

#### **999412 Septic tank emptying and cleaning services**

This service code includes:

- i. emptying and cleaning of cesspools and septic tanks
- ii. servicing of chemical toilets

## **99942 Waste collection services**

### **999421 Collection services of hazardous waste**

This service code includes:

- i. waste collection specifically designed for the collection of:
  - a. pathological wastes such as anatomical wastes, non-anatomical wastes, sharp wastes, such as syringes and scalpels
  - b. other biological-infectious wastes from hospitals, medical practices, dental practices, medical laboratories
  - c. other biohazardous wastes from non-residential locations
- ii. waste collection from industrial locations specifically designed for the collection of:
  - a. hazardous wastes (except medical and biological) including materials that may be hazardous to human health or the environment and that require special handling techniques specified by legislation or regulation
- iii. waste collection from non-industrial locations specifically designed for the collection of:
  - a. hazardous waste including materials that may be hazardous to human health or the environment that require special handling techniques specified by legislation or regulation

### **999422 Collection services of non-hazardous recyclable materials**

This service code includes:

- i. waste collection specifically designed for the collection of non-hazardous recyclable materials:
  - a. whether presorted or commingled waste, such as cardboard, paper, plastic, glass, aluminium, steel and organic yard waste from residential locations, including curbside collection, back door collection or automated collection on a flexible or regular schedule
  - b. whether presorted or commingled, such as cardboard, paper, plastic, glass, aluminium, steel, and other recyclable materials from non-residential locations, on a regular or flexible schedule

### **999423 General waste collection services, residential**

This service code includes:

- i. general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from residential locations, including curbside collection, back door collection, or automated collection on a flexible or regular schedule

### **999424 General waste collection services, other n.e.c.**

This service code includes:

- i. general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from non- residential locations, on a regular or flexible schedule

## **99943 Waste treatment and disposal services**

### **999431 Waste preparation, consolidation and storage services**

This service code includes:

- i. consolidation, temporary storage, and preparation of hazardous waste
- ii. consolidation and preparation of hazardous waste for transportation to an appropriate facility that processes waste
- iii. services of drop-off centres, transfer stations and container stations
- iv. ship-breaking
- v. dismantling of wrecks, such as cars, computers etc., in order to obtain and separate recoverable materials
- vi. consolidation, temporary storage and preparation of non-hazardous recyclable materials
- vii. transfer facility services of non-hazardous recyclable materials
- viii. recovery and preparation of non-hazardous recyclable materials, such as bailing, cleaning, sorting, volume reduction and similar preparation and consolidation of recyclable materials, for transportation to an appropriate facility that processes recyclable materials
- ix. consolidation, temporary storage and preparation of non-hazardous waste
- x. transfer facility services for non-hazardous waste
- xi. consolidation and preparation of non-hazardous waste for transportation to an appropriate facility that processes waste

### **999432 Hazardous waste treatment and disposal services**

This service code includes:

- i. treatment to reduce, eliminate, or transform hazardous waste
- ii. Note: Processes include biological, chemical, and/or physical procedures or incineration. These procedures may lead to a disposable residual or result in the recovery of a recyclable material.
- iii. disposal services for hazardous waste at a facility that meets legal standards for the disposal of hazardous waste, such as at approved controlled containment facilities or landfills

### **999433 Non-hazardous waste treatment and disposal services**

This service code includes:

- i. disposal of non-hazardous waste on or in a sanitary landfill which meets the sanitary landfill criteria specified by legislation or regulation, i.e. designed to prevent leaking etc.
- ii. disposal of non-hazardous waste on or in landfills other than a sanitary one
- iii. incineration of non-hazardous waste in a facility that meets legal standard and requirements for incineration of non-hazardous waste
- iv. other non-hazardous waste disposal services, such as:

- a. services of chemical or biological reduction of agricultural waste and similar treatment services

## **99944 Remediation services**

This group includes remediation services, i.e. services dealing with the effects of contamination caused by operation of facilities or by accidents. These services aim to eliminate or contain any existing contamination of the soil, water or air and have to be performed on site.

### **999441 Site remediation and clean-up services**

This service code includes:

- i. services involved in implementing approved plans for the remediation of air, surface water, soil or ground water on a contaminated site, that meet requirements specified by legislation or regulation

### **999442 Containment, control and monitoring services and other site remediation services**

This service code includes:

- i. services involved in preventing additional or wider contamination on the site
- ii. preventing the movement of uncontrolled contaminants from the site
- iii. monitoring the site to determine the effectiveness of remediation activities
- iv. controlling access to the contaminated site
- v. other site remediation services, n.e.c.

### **999443 Building remediation services**

This service code includes:

- i. development and implementation of a remediation plan that removes, destroys, contains or otherwise reduces contaminants in buildings, such as asbestos, lead, radon etc.

### **999449 Other remediation services n.e.c.**

This service code includes:

- i. environmental emergency response services
- ii. other remediation services, n.e.c.

## **99945 Sanitation and similar services**

### **999451 Sweeping and snow removal services**

This service code includes:

- i. street sweeping and cleaning services
- ii. gritting and salting of roads
- iii. snow ploughing and removal
- iv. runway sweeping and snow removal services

- v. runway vacuuming services

#### **999459 Other sanitation services n.e.c.**

This service code includes:

- i. beach cleaning services
- ii. drain unblocking services

This service code does not include:

- disinfection and extermination services for buildings and other non-agricultural structures, cf. 998531
- pest control services in connection with agriculture, cf. 998619

#### **99949 Others**

#### **999490 Other environmental protection services n.e.c.**

This service code includes:

- i. acidifying deposition (i.e., acid rain) monitoring, controlling and damage assessment services
- ii. other environmental protection services not elsewhere classified

#### **9995 Services of membership organizations**

This group includes services related to:

- i. organizing and promoting religious activities
- ii. advocating various social and political causes
- iii. promoting and defending the interests of members of the organization

This group does not include:

- accommodation services provided by such organizations, except where mentioned, cf. group 99631
- education services provided by such organizations, cf. Heading 9992
- health and social services provided by such organizations, cf. Heading 9993

#### **99951 Services furnished by business, employers and professional organizations Services**

#### **999511 Services furnished by business and employers organizations**

This service code includes:

- i. representation, negotiation, information dissemination, and similar services provided by business and employers membership organizations whose member interests centre on the development and welfare of business or trade in general or of a particular line, including chambers of commerce

This service code does not include:



- public relations services rendered by others on behalf of the association, cf. 83121

## **999512 Services furnished by professional organizations**

This service code includes:

- i. representation, negotiation, information dissemination, and similar services provided by professional organizations, whose member interest centre on scholarly disciplines or professional practices of technical fields in general or of a particular field

## **99952 Services furnished by trade unions**

### **999520 Services furnished by trade unions**

This service code includes:

- i. representation, negotiation, and information dissemination services of members' views concerning the work situation and organizational services for concerted action, provided by associations whose members are mainly employees

## **99959 Services furnished by other membership organizations**

### **999591 Religious services**

This service code includes:

- i. religious worship, training and study services
- ii. specialized religious services such as marriage services, masses and prayers for the dead, baptisms, etc.
- iii. retreat services provided by houses of religious orders
- iv. missionary services

### **999592 Services furnished by political organizations**

This service code includes:

- i. information dissemination, public relations, fund-raising and similar services provided by political parties and similar organizations, engaged in placing their members or those sympathetic to the party in political

### **999593 Services furnished by human rights organizations**

This service code includes:

- ii. services provided by membership organizations for the purpose of furthering human rights, such as citizen initiative or protest movements, by means of information dissemination, political influence, fund-raising etc.

### **999594 Cultural and recreational associations**

This service code includes:

- i. associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g., poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs etc.

This service code does not include:

- services of professional artistic organizations, cf. 999621
- services of sports clubs, cf. 999652

#### **999595 Services furnished by environmental advocacy groups**

This service code includes:

- i. services provided by membership organizations for the purpose of furthering environmental protection, by means of information dissemination, political influence, fund-raising etc., such as by environmental, conservation or wildlife organizations

#### **999596 Services provided by youth associations**

This service code includes:

- ii. services provided by associations of young people and children
- iii. services provided by student associations, clubs and fraternities
- iv. services provided by associations, such as boy or girl scouts etc.

This service code does not include:

- accommodation services of student dormitories and student fraternities, cf. 996321, 996322

#### **999597 Other civic and social organizations**

This service code includes:

- i. services provided by consumer associations
- ii. services provided by automobile associations
- iii. services provided by associations for the purpose of social acquaintanceship, such as rotary clubs, lodges etc.

#### **999598 Home owners associations**

This service code includes:

- i. services provided by homeowners' associations and tenants' associations (other than advocacy)

#### **999599 Services provided by other membership organizations n.e.c.**

This service code includes:

- i. services provided by homeowners' associations and tenants' associations (other than advocacy)
- ii. services provided by membership organizations n.e.c.

- iii. services provided by associations for the protection and betterment of special groups, such as disability, ethnic and minority groups by means of public education, political influence, the support of community and social activities and facilities, etc.
- iv. other services provided by membership organizations for the purpose of furthering a public cause or issue by means of public education, political influence, etc.
- v. services provided by patriotic associations, including war veterans' associations
- vi. other services provided by organizations in support of community, social and educational activities and facilities

## **9996 Recreational, cultural and sporting services**

### **99961 Audiovisual and related services**

#### **999611 Sound recording services**

This service code includes:

- i. services rendered in the process of converting sounds, words, and music to a permanent physical format using the specialized technical equipment of a sound recording studio
- ii. all recording services performed on location of a live, public event, such as a conference, seminar, meeting, or concert, etc.
- iii. recording of live radio broadcasts done within a sound recording studio
- iv. original recordings of sounds, words and music converted to a digital or analogue format

#### **999612 Motion picture, videotape, television and radio programme production services**

This service code includes:

- i. production and realization of motion pictures including animated cartoons primarily designed for showing in movie theatres
- ii. production and realization of motion pictures of all types (e.g., series, telefilms, including animated cartoons) primarily designed for showing on television
- iii. production and realization of promotional or advertising motion pictures
- iv. production of television programmes, live or recorded
- v. production of radio programmes, live or recorded
- vi. copyrighted motion picture, videotape, television and radio programmes produced without contract for outright sale (i.e. with all-attendant property rights)

Note: These originals are produced for sale that is implicitly or explicitly protected by copyright.

#### **999613 Audiovisual post-production services**

This service code includes:

- i. providing computerized and electronic image and sound processing services for audiovisual works (produced on film, video, or digital media, etc.), such as editing, transfer, colour correction, digital restoration, visual effects, animation, format conversion, compression and digital encoding, captioning, titling, subtitling, sound editing and design services
- ii. organizing and arranging the visual and audio aspects of an audiovisual work (produced on film, video, digital media, etc.) by analyzing, evaluating, and selecting scenes in terms of story continuity and dramatic and entertainment value, using equipment such as viewers, projectors, and digital video editing devices and techniques
- iii. incorporating stock shots selected from film and video libraries into film or video
- iv. transfers services, i.e. transferring an audiovisual work (produced on motion picture film, video, digital media, etc.) from one format to another with the purpose of adapting the production to a format selected for its presentation or preservation characteristics (e.g., creating backup masters or copies because the original is deteriorating). Examples include transfer of film to tape, tape to film, digital media to film, digital media to tape, diapos to video, photo to video, etc
- v. duplication and copying services for audiovisual works, except film, i.e. creating large-run and small-run reproductions of audiovisual works (video, digital media, etc.) for a variety of uses. The reproductions may be produced in a variety of formats, including VHS, DVD, streaming video, etc.
- vi. colour correction services, i.e. adding, modifying, or excluding colour of audiovisual works
- vii. (produced on film, video, or digital media, etc.) electronically, using digital techniques
- viii. digital restoration services for audiovisual works, i.e. removing scratches from audiovisual works (produced on film, video, or digital media, etc.) by using digital techniques to get the film ready for the transfer process
- ix. introducing visual effects to audiovisual works (produced on film, video, or digital media, etc.) by applying photographic or digital technology to the work after the principal photography or main shooting has occurred, such as miniatures, optical and digital effects, matte paintings, double printing, fades, and vignetting
- x. creating pictures, abstract designs and similar elements for an audiovisual work using animation techniques, such as computerized animation, sequences of drawings, or claymation (animation of personages and objects created with clay)
- xi. captioning services for audiovisual works, i.e. adding text to an audiovisual work (produced on film, video, or digital media, etc.), using a character generator or a captioning data generation system, including:

- a. open captioning services, which create text always visible on screen
  - b. closed captioning services, which create text made visible on screen at the option of the user
- xii. titling services for audiovisual works, i.e. adding typesetter and graphical elements that serve to identify and enhance the audiovisual work (film, video, or digital media, etc.) through texts, including beginning titles, credits, and words
- subtitling services for audiovisual works, i.e. inserting text in the screen that translates the dialogues and titles of the original audiovisual work (produced on film, video, or digital media, etc.) to the language of the country in which the films or video is exhibited
- xiii. creating, adding and recording the sound elements (dialogue, music, sounds and silences) of an audiovisual work (produced on film, video, digital media etc.) for a soundtrack that synchronizes the audio with the visual portion of the work:
  - a. composing, recording, mixing, and integrating original music and sound into the soundtrack of an audiovisual work
  - b. recording of music that is timed to the sequence of an audiovisual work
  - c. mixing and recording licensed and client-supplied music and sound for integration into the soundtrack of an audiovisual work
  - d. integrating licensed and client-supplied music and sound into the soundtrack of an audiovisual work and synchronizing the sound elements with visual elements of the work
- xiv. licensing and/or agent services for licensing of music and sound bundled with mixing or integration services
- xv. other postproduction services for audiovisual works (produced on film, video, digital media etc.), including format conversion services, compression services etc.

#### **999614 Motion picture, videotape and television programme distribution services**

This service code includes:

- i. distribution of audiovisual works, including granting permission to exhibit, broadcast and rent audiovisual works that are implicitly or explicitly protected by a copyright owned or controlled by the licensor, usually intended for theatres, television, home video market etc., such as live action or animated films, videos, digital media, etc.
  - ii. management services for motion picture rights
- Note: This product is transacted between the distributor and the exhibitor, television network, television station, video rental store etc.

This service code does not include:

- licensing services (by the copyright holder) for the right to reproduce, distribute or incorporate audiovisual originals, cf. 997332

## **999615 Motion picture projection services**

This service code includes:

- i. motion picture, videotape and similar projection services (analogue or digital) in movie theatres, in open air or in cine-clubs, drive-ins, in private screening rooms or other projection facilities

## **99962 Performing arts and other live entertainment event presentation and promotion services**

### **999621 Performing arts event promotion and organization services**

This service code includes:

- i. promotion and organization services for:
  - a. theatre, opera, ballet, musical and concert performances
  - b. "sound and light" performances
  - c. puppet shows
  - d. fireworks
  - e. circus performances
  - f. other similar performances.

### **999622 Performing arts event production and presentation services**

This service code includes:

- i. production and presentation services for:
  - a. theatre, opera, ballet, musical and concert performances
  - b. puppet shows
  - c. circus and other performances

### **999623 Performing arts facility operation services**

This service code includes:

- i. operation of concert halls, theatres, opera houses, music halls
- ii. operation of multipurpose centres and of similar facilities with a cultural predominance

### **999629 Other performing arts and live entertainment services n.e.c.**

This service code includes management services for rights attached to artistic, literary, musical works; services ancillary to entertainment not elsewhere classified, such as operation of scenery and backdrops, operation of lighting and sound equipment for the performing arts

## **99963 Services of performing and other artists**

### **999631 Services of performing artists including actors, readers, musicians, singers, dancers, TV personalities, independent models etc**

This service code includes:

- i. services of actors, readers, singers, musicians, dancers, stunt people, television personality hosts/presenters and other performing artists; services of independent models

#### **999632 Services of authors, composers, sculptors and other artists, except performing artists**

This service code includes:

- i. services of authors, composers, sculptors
- ii. services of stage designers, set designers, lighting designers, costume designers; restoration services for works of art

#### **999633 Original works of authors, composers and other artists except performing artists, painters and sculptors**

This service code includes original works of authors, i.e. book manuscripts, composers, i.e. the original score of music, not the copyrighted master recording produced from it, other artists other than performing artists, painters and sculptors

Note: The creation of these original works is done on own account, i.e. their production is intended for sale without either a contract or known buyer in mind.

### **99964 Museum and preservation services**

#### **999641 Museum and preservation services of historical sites and buildings**

This service code includes:

- i. display services of collections of all kinds (art, science and technology, history)
- ii. management and conservation services for such collections
- iii. organization of travelling exhibitions for such collections
- iv. operation of historical sites, monuments and buildings, including access and visiting services
- v. preservation services for historical sites, monuments and buildings

#### **999642 Botanical, zoological and nature reserve services**

This service code includes:

- i. operation of botanical and zoological gardens, including access and visiting services
- ii. conservation and maintenance services of botanical and zoological gardens
- iii. operation of national parks, nature parks and reserves, including supervision, access and visiting services
- iv. conservation and maintenance services of national parks, nature parks and reserves

## **99965 Sports and recreational sports services**

### **999651 Sports and recreational sports event promotion and organization services**

This service code includes:

- i. services provided by producers or promoters of sports events, with or without facilities
- ii. organization and management of sports events by sports clubs offering the opportunity for sports, e.g., football clubs, bowling clubs, swimming clubs, golf clubs, boxing clubs, body-building clubs, winter sports clubs, chess clubs, track and field clubs, etc.

### **999652 Sports and recreational sports facility operation services**

This service code includes:

- i. operation of and access to indoor and outdoor sports and recreational sports facilities, such as stadiums, arenas, rinks, swimming pools, sports fields, tracks, golf courses, bowling alleys, tennis courts, etc.
- ii. services of riding academies

### **999659 Other sports and recreational sports services n.e.c.**

This service code includes:

- i. skydiving services
- ii. hang-gliding services
- iii. scuba-diving services

## **99966 Services of athletes and related support services**

### **999661 Services of athletes**

This service code includes:

- i. services provided by individual own-account sportsmen and athletes

### **999662 Support services related to sports and recreation**

This service code includes:

- i. services provided by sport judges and timekeepers
- ii. services of mountain guides
- iii. services of hunting guides
- iv. services of fishing guides
- v. services related to the training of sporting and entertainment animals
- vi. other sporting and recreation services, not elsewhere classified

This service code does not include:

- rental services for sporting equipment, cf. 997329
- services of tourist guides, cf. 998556



## **99969 Other amusement and recreational services**

### **999691 Amusement park and similar attraction services**

This service code includes services involving organization, operation, admission to and other related services of

- i. amusement parks
- ii. attractions and fun fair
- iii. operation of preserved railways
- iv. other similar attractions

### **999692 Gambling and betting services including similar online services**

This service code includes:

- i. on-line gambling services
- ii. on-line games involving betting/gambling.
- iii. off-track betting,
- iv. casino and gambling house services
- v. gambling slotmachine services
- vi. other similar services

### **999693 Coin-operated amusement machine services**

This service code includes:

- i. providing services of coin/card-operated amusement machines:
  - a. table soccer games
  - b. air hockey games
  - c. pinball games
  - d. video games
- ii. providing services of coin/card-operated recreational games and rides:
  - a. coin/card-operated children's rides

### **999694 Lottery services**

This service code includes organization, distribution and selling services of lotteries, lottos and other similar items.

### **999699 Other recreation and amusement services n.e.c.**

This service code includes:

- i. operation of, and access services to ballrooms, dance halls and other recreational facilities
- ii. operation of ski hills
- iii. recreation park and beach services

## **9997 Other services**

### **99971 Washing, cleaning and dyeing services**

#### **999711 Coin-operated laundry services**

This service code includes:

- i. textile cleaning services by coin-operated self-service machines

#### **999712 Dry-cleaning services (including fur product cleaning services)**

This service code includes:

- i. dry-cleaning services of apparel and other textile, fur and leather articles

#### **999713 Other textile cleaning services**

This service code includes:

- i. washing, cleaning and ironing of textile clothes and apparel for collectives and enterprises
- ii. washing, cleaning and ironing for laundry depots
- iii. washing, cleaning and ironing for households
- iv. cleaning of textiles, furniture and carpets on customers' premises
- v. cleaning of carpets, upholstery fabric, wall hangings, etc.
- vi. renting of work uniforms etc., including cleaning on a regular schedule

This service code does not include:

- rental services of wearing apparel, cf. 997326
- dry-cleaning services, cf. 999712

#### **999714 Pressing services**

This service code includes:

- i. pressing of apparel and other textile articles

#### **999715 Dyeing and colouring services**

This service code includes:

- i. dyeing and colouring of apparel and other textile articles not in connection with production of such items

#### **999719 Other washing, cleaning and dyeing services n.e.c**

### **99972 Beauty and physical well-being services**

#### **999721 Hairdressing and barbers services**

This service code includes:

- i. hair washing, trimming and cutting services
- ii. shaving and beard trimming services
- iii. hair colouring and tinting services

**999722 Cosmetic treatment (including cosmetic/plastic surgery), manicuring and pedicuring services**

This service code includes:

- i. face and beauty treatment, including cosmetic treatment/surgeries
- ii. manicure and pedicure services
- iii. counselling services on beauty, face care and make-up

**999723 Physical well-being services including health club & fitness centre**

This service code includes:

- i. services provided by Turkish baths, sauna and steam baths, solaria, spas, reducing and slimming salons, fitness centres, massage parlours, etc.

**999729 Other beauty treatment services n.e.c.**

This service code includes:

- i. personal hygiene, body care, depilation, treatment with ultraviolet rays and infrared rays and other hygiene services
- ii. services provided by tattoo artists/parlours, body piercing studio's and other similar cosmetic treatments.

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**99973 Funeral, cremation and undertaking services**

**999731 Cemeteries and cremation services**

This service code includes:

- i. management and maintenance services of cemeteries, care of graves and graveyards
- ii. cremation services

**999732 Undertaking services**

This service code includes:

- i. arrangement of funeral and cremation ceremonies
- ii. interment and disinterment (exhumation) of human remains
- iii. funeral parlour services, including embalming
- iv. carriage of corpses

**99979 Other miscellaneous services**

**999791 Services involving commercial use or exploitation of any event**

**999792    Agreeing to do an act**

**999793    Agreeing to refrain from doing an act**

**999794    Agreeing to tolerate an act**

**999795    Conduct of religious ceremonies/rituals by persons**

**999799    Other services n.e.c.**

**9998       Domestic services**

**99980     Domestic services**

**999800    Domestic services both part time & full time**

This service code includes services provided by maids, cooks, nannies and similar individuals and also by private households in their capacity of employing such household personnels

**9999       Services provided by extraterritorial organizations and bodies.**

**99990     Services provided by extraterritorial organizations and bodies.**

**999900    Services provided by extraterritorial organizations and bodies**

This service code includes:

- i. services provided by embassies and representations from other countries
- ii. services provided by international organizations such as the United Nations and its specialized agencies or regional bodies, etc., the Organization of American States, the European Union, the African Union, the League of Arab States, the Organisation for Economic Co-operation and Development, the World Customs Organization, the Organization of Petroleum Exporting Countries and other international bodies or extraterritorial units