

CGST: Schedule of Rates on Intra-state Supplies of Services, Scheme of Classification of Services; and explanatory notes to Scheme of Classification of Services under GST

This document has three Parts:

Part-I: Schedule of Rates on Intra-State Supply of Services (notified *vide* notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 as amended)

Part- II. Scheme of Classification of Services: Service Accounting Codes (SAC).

Part-III. Explanatory Notes to the Classification of Services under GST

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PART-I**Schedule of Rates on Supply of Services**

Vide notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 as amended, the rate of Central Tax leviable on Intra-State supplies of services has been notified under section 9 of the CGST Act, 2017.

2. *The Principal notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 01.07.2017) was issued vide GSR 690(E) dated 28.06.2017; and has since been amended vide notification No. 20/2017-Central Tax (Rate), dated 22.08.2017; No. 24/2017-Central Tax (Rate), dated 21.09.2017; No. 31/2017-Central Tax (Rate), dated 13.10.2017; No. 46/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017) ; No. 1/2018-Central Tax (Rate), dated 25.01.2018; No. 13/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018); No. 17/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018); No. 27/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019); No. 30/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 1.1.2019); No. 03/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No. 10/2019-Central Tax (Rate), dated 10.05.2019; No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No. 26/2019-Central Tax (Rate), dated 22.11.2019; No. 2/2020-Central Tax (Rate), dated 26.03.2020 (w.e.f. 01.04.2020); No. 02/2021-Central Tax (Rate), dated 02.06.2021 (w.e.f. 02.06.2021); No. 04/2021-Central Tax (Rate), dated 14.06.2021; No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 15/2021-Central Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022, but superceded before coming into force); and No. 22/2021-Central Tax (Rate), dated 31.12.2021(w.e.f. 01.01.2022).*

3. As amended text of notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 as amended so far is as reproduced in following pages. To assist the user of this documents, all omitted/substituted text has also been given in references footnotes.

Notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 as amended (along with details of amendments and reference notes)

G.S.R 690(E).- In exercise of the powers conferred by sub-section (1), ¹[sub-section (3) and sub-section (4)] of section 9, sub-section (1) of section 11, sub-section (5) of section 15²[,]sub-section (1) of section 16 ³[and section 148]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

¹Inserted vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

² Substituted for the words “and” vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

³ Inserted vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

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	Chapter 99	All Services		
2	Section 5	Construction Services		
3	Heading 9954 (Construction services)	<p>(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)</p> <p>⁴[(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (herein after referred to as RREP) which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, 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.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p> <p>(ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as</p>	<p>9</p> <p>0.75</p> <p>3.75</p>	<p>-</p> <p>Provided that the central tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only;</p> <p>Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;</p> <p>Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a project, time of supply of which</p>

⁴Substituted *vide* notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (*w.e.f.* 01.04.2019). Prior to substitution, it read as under:-

(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	-
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Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, 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. <i>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</i>		is on or after 1st April, 2019, which shall be calculated in the manner as prescribed in the Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP; Provided also that where a registered person (landowner-promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer-promoter) against consideration, wholly or partly, in the form of construction of apartments, - (i) the developer-promoter shall pay tax on supply of construction of apartments to the landowner-promoter, and (ii) such landowner – promoter shall be eligible for credit of taxes charged from him by the developer promoter towards the supply of construction of apartments by developer-promoter to him, provided the landowner-promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developer-promoter. ⁵ [(iii) the land-owner-promoter shall be eligible to utilize the credit of tax charged to him by the developer-promoter for payment of tax on apartments
		(ib) Construction of commercial apartments (shops, offices, godowns etc.) by a promoter in an RREP which commences on or after 1 st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, 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. <i>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</i>	3.75	
		(ic) Construction of affordable residential apartments by a promoter in a Real Estate Project (herein after referred to as REP) other than RREP, which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, 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. <i>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</i>	0.75	
		(id) Construction of residential apartments other than affordable residential apartments by a promoter in a REP other than a RREP which commences on or after 1st April, 2019 or in an	3.75	

⁵ Inserted vide notification No. 02/2021-Central Tax (Rate), dated 02.06.2021 (w.e.f. 02.06.2021).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		<p>ongoing REP other than RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, 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.</p> <p><i>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</i></p>		<p>supplied by the landowner-promoter in such project.]</p> <p><i>Explanation. -</i></p> <p>(i) “developer-promoter” is a promoter who constructs or converts a building into apartments or develops a plot for sale,</p> <p>(ii) “landowner-promoter” is a promoter who transfers the land or development rights or FSI to a developer-promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently.</p> <p>Provided also that eighty percent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only; Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person;</p> <p>Provided also that where value of input and input services received from registered suppliers during the financial year (or part of the financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of the</p>

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
				<p>said threshold of 80 per cent., tax shall be paid by the promoter on value of input and input services comprising such shortfall at the rate of eighteen percent on reverse charge basis and all the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply of such goods or services or both;</p> <p>Provided also that notwithstanding anything contained herein above, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement;</p> <p>(Please refer to the illustrations in annexure III)</p> <p><i>Explanation.-</i> The promoter shall maintain project wise account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not</p>

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
				later than the month of June following the end of the financial year. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)].
		(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay central tax on construction of apartments at the rates as specified for this item. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	6	Provided that in case of ongoing project, the registered person shall exercise onetime option in the Form at Annexure IV to pay central tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as the case may be, by the [20]th of May, 2019; Provided also that where the option is not exercised in Form at annexure IV by the [20]th of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised; Provided also that invoices for supply of the service can be issued during the period from 1st April 2019 to [20]th May 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised.]
		(if) Construction of a complex, building, civil structure or a part thereof, including,- (i) commercial apartments (shops, offices, godowns etc.) by a promoter in a REP other than RREP, (ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay central tax on construction of apartments at the rates as specified for this item in the manner prescribed herein, but excluding supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) above 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	9	

⁶ Substituted for the numbers "10" vide notification No. 10/2019-Central Tax (rate), dated 10.05.2019.

⁷ Substituted for the numbers "10" vide notification No. 10/2019-Central Tax (rate), dated 10.05.2019

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		<p>authority or after its first occupation, whichever is earlier.</p> <p><i>Explanation.</i>-For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.</p> <p><i>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</i></p>		
		(ii) ⁸ [[omitted]	[omitted]	[omitted]]
		<p>⁹[(ii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the ¹⁰[Central Government, State Government, ¹¹[Union territory or a local authority]] by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for</p> <p>(i) water supply</p> <p>(ii) water treatment, or</p> <p>(iii) sewerage treatment or disposal.</p>	6	<p>¹²[omitted]</p> <p>¹³[Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be]</p>

⁸Omitted item no. (ii) vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019). Prior to omission, it read as under: -

(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	9	-
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⁹ Substituted item Nos. (iii) to (vi) for item No. (iii) vide notification No. 20/2017-Central Tax (Rate), dated 22.08.2017 (w.e.f. 22.08.2017). Prior to substitution, the item (iii) read as under: -

[(iii) construction services other than (i) and (ii) above.	9	-]
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¹⁰ Substituted for the words "Government, a local authority or a Governmental authority" vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

¹¹ Substituted for the words "Union territory, local authority, a Governmental Authority or a Government Entity" vide notification No. 22/2021-Central Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

¹² Omitted the proviso in condition column vide notification No. 22/2021 -Central Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

¹³ Substituted for the symbol "--" vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		<p>(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017¹⁴ [other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above], supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awas Yojana;</p> <p>¹⁵(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);]</p> <p>(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>¹⁶(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);</p> <p>(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);]</p>	6	-

¹⁴ Inserted *vide* notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (*w.e.f.* 01.04.2019).

¹⁵ Substituted *vide* notification No. 1/2018-Central Tax (Rate), dated 25.01.2018). Prior to substitution, it read as under: -
“(c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;

¹⁶ Inserted *vide* notification No. 1/2018-Central Tax (Rate), dated 25.01.2018).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		<p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p> <p>¹⁷[provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the central tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.]</p> <p>¹⁸[(g) a building owned by an entity registered under section 12AA ¹⁹[or 12AB] of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.]</p>		
		<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017²⁰[other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above], supplied by way of construction, erection, commissioning, or installation of original works pertaining to, -</p> <p>(a) railways, ²¹[including] monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>© low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-</p> <p>(i) the "Affordable Housing in Partnership" component of the</p>	6	-

¹⁷ Inserted *vide* notification No. 04/2021-Central Tax (Rate), dated 14.06.2021.

¹⁸ Inserted *vide* notification No. 1/2018-Central Tax (Rate), dated 25.01.2018).

¹⁹ Inserted *vide* notification No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021). 17

²⁰ Inserted *vide* notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

²¹ Substituted for the words "excluding" *vide* notification No. 1/2018-Central Tax (Rate), dated 25.01.2018).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		<p>Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(ii) any housing scheme of a State Government;</p> <p>²²[(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March,2017;]</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>		
		<p>²³[(va) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub- clause (a) of clause (xvi) of paragraph 4 below, in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein,</p>	6	<p>Provided that carpet area of the affordable residential apartments as specified in the entry in column (3) relating to this item, is not less than 50 per cent. of the total carpet area of all the apartments in the project;</p> <p>Provided also that for the purpose of determining whether the apartments at the time of supply of the service are affordable residential apartments covered by sub- clause (a) of clause (xvi) of paragraph 4 below or not, value of the apartments shall be the value of similar apartments booked nearest to the date of signing of the contract for supply of the service specified in the entry in column(3) relating to this item;</p> <p>Provided also that in case it finally turns out that the carpet area of the affordable residential apartments booked or</p>

²² Inserted vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018).

²³ Inserted vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
				sold before or after completion, for which gross amount actually charged was forty five lakhs rupees or less and the actual carpet area was within the limits prescribed in sub- clause (a) of clause (xvi) of paragraph 4 below, was less than 50 per cent. of the total carpet area of all the apartments in the project, the recipient of the service, that is, the promoter shall be liable to pay such amount of tax on reverse charge basis as is equal to the difference between the tax payable on the service at the applicable rate but for the rate prescribed herein and the tax actually paid at the rate prescribed herein]
		²⁴ [(vi) ²⁵ [Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 ²⁶ [other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above] , provided] to the Central Government, State Government, ²⁷ [Union Territory or a local authority] Union Territory, ²⁸ [a local authority, a Governmental Authority or a Government Entity] by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as	6	²⁹ [omitted] ²⁴ [Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be]]

²⁴ Substituted item Nos. (vi)& (vii) for item No. (vi) vide notification No. 24/2017-Central Tax (Rate), dated 21.09.2017. Prior to substitution, the item No. (vi) read as under: -

(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.	9]
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²⁵ Substituted for the words “Services provided” vide notification No. 46/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁶ Inserted vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

²⁷ Substituted for the words “Union territory, local authority, a Governmental Authority or a Government Entity” vide notification No. 22/2021-Central Tax (Rate), dated 31.12.2021(w.e.f. 01.01.2022).

²⁸ Substituted for the words “a local authority or a governmental authority” vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017 ²⁹ [Explanation.- For the purposes of this item, the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.]		
		³² (vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, ³³ [Union territory or a local authority].	2.5	³⁴ [omitted] Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be
		(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	
		³⁵ (ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017	6	³⁷ [omitted] Provided that where the services are supplied to a Government Entity,

³⁰Omitted the proviso in condition column vide notification No. 22/2021-Central Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

³¹Substituted for the symbol “-” vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

²⁹Inserted vide notification No. 17/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

³²Substitution item Nos. (vii), (viii) and (ix) for item No. (vi) vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: -

(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.	9	-]
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³³Substituted for the words “Union territory, local authority, a Governmental Authority or a Government Entity” vide notification No. 22/2021-Central Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

³⁴Omitted the proviso in condition column vide notification No. 22/2021-Central Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

³⁵Substituted item No. (ix) to (xii) for item No. (ix) vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -

(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-]
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Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, ³⁶ [Union territory or a local authority].		they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
		(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, ³⁸ [Union territory or a local authority].	2.5	³⁹ [Omitted] Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
		(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)].
		⁴⁰ [(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), (iii), (iv), (v), (va), (vi), (vii), (viii), (ix), (x) and (xi) above. <i>Explanation.-</i> For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.]	9	-]
		(xii) Construction services other than (i), (ii),	9]

³⁷ Omitted the proviso in condition column vide notification No. 22/2021-Central Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

³⁶ Substituted for the words "Union territory, local authority, a Governmental Authority or a Government Entity" vide notification No. 22/2021-Central Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

³⁸ Substituted for the words "Union territory, local authority, a Governmental Authority or a Government Entity" vide notification No. 22/2021-Central Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

³⁹ Omitted the proviso in condition column vide notification No. 22/2021-Central Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

⁴⁰ Substituted vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019). Prior to substitution, it read as under: -

"(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above [and serial number 38 below]."

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above⁴¹ [and serial number 38 below].		
4	Section 6	Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services		
5	Heading 9961	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 between buyers and sellers, for a fee or commission ⁷ - Services of electronic whole sale agents and brokers, - Services of whole sale auctioning houses.	9	-
6	Heading 9962	Services in retail trade. <i>Explanation</i> - This service does not include sale or purchase of goods	9	-

⁴¹ Inserted vide notification No. 27/2018-Central Tax (Rate), dated 31.12.2018) (w.e.f. 01.01.2019).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
7.	Heading 9963 (Accommodation, food and beverage services)	⁴² [(i) Supply of "hotel accommodation" having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.	6	-

⁴²Substituted vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019). Prior to substitution, it read as under: -

[(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. <i>Explanation 1.</i> - This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such supply is not event based or occasional. <i>Explanation 2.</i> - This item excludes the supplies covered under item 7 (v). <i>Explanation 3.</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.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)].
(ii) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having ⁴² value of supply 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. ⁴² [omitted]	6	-
⁴² [(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 payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above 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	-]
⁴² [(iv) [omitted]	[omitted]	[omitted]

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(ii) Supply of "restaurant service" other than at "specified premises"	2.5	Provided 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)]
		(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided 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) Supply of "outdoor catering", at premises other than "specified premises" provided by any person other than- (a) Suppliers providing "hotel accommodation" at "specified premises", or (b) suppliers located in "specified premises".	2.5	Provided 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> (iv)]

⁴² [(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.	9	-]
(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having ⁴² [value of supply] 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. ⁴² [omitted]	9	-
(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, 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.	9	-
(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having ⁴² [value of supply] of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or equivalent. ⁴² [omitted]	14	-
⁴² [(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above. <i>Explanation.</i> - For the removal of doubt, it is hereby clarified that, 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, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.]	9	-

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Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		<p>(v) Composite supply of “outdoor catering” together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than “specified premises” provided by any person other than-</p> <p>(a) suppliers providing “hotel accommodation” at “specified premises”, or</p> <p>(b) suppliers located in “specified premises”.</p>	2.5	Provided 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> (iv)]
		<p>(vi) Accommodation, food and beverage services other than (i) to (v) above</p> <p><i>Explanation:</i></p> <p>(a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry.</p> <p>(b) This entry covers supply of “restaurant service” at “specified premises”</p> <p>(c) This entry covers supply of “hotel accommodation” having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.</p> <p>(d) This entry covers supply of “outdoor catering”, provided by suppliers providing “hotel accommodation” at “specified premises”, or suppliers located in “specified premises”.</p> <p>(e) This entry covers composite supply of “outdoor catering” together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing “hotel accommodation” at “specified premises”, or suppliers located in “specified premises”.</p>	9	-]

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
7	Heading 9963 (Accommodation, food and beverage services)	<p>⁴³[(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, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above 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> <p>⁴⁴[(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including</p>	2.5	<p>Provided 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)].</p> <p>Provided that credit of input tax charged on goods and services used in supplying the service</p>

⁴³Substituted *vide* notification No. 46/2017-Central Tax (Rate), dated 14.11.2017 (*w.e.f. 15.11.2017*). Prior to substitution, it read as under: -

(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.	6	-
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⁴⁴Substituted *vide* notification No. 13/2018-Central Tax (Rate), dated 26.07.2018 (*w.e.f. 27.07.2018*). Prior to substitution, it read as under: -

⁴³ [(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, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.	2.5	Provided 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)].
<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.		

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		<p>mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation 1.</i> This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a ⁴⁵[omitted] hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such supply is not event based or occasional.</p> <p><i>Explanation 2.</i> This item excludes the supplies covered under item 7 (v).</p> <p><i>Explanation 3.</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>	2.5	has not been taken {Please refer to Explanation no. (iv)}
		(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken {Please refer to Explanation no. (iv)}.
		(ii) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having ⁴⁶“value of supply 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>⁴⁷[omitted]</p>	6	-

⁴⁵ Omitted the words “School, college” vide notification No. 27/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁴⁶ Substituted for the words “declared tariff” vide notification No. 13/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁴⁷ Omitted vide notification No. 13/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under:

Explanation.- “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.

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		⁴⁸(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 payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above 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	-
		⁴⁹(iv) [omitted]	[omitted]	[omitted]
		⁵⁰(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.	9	-

⁴⁸Substituted vide notification No. 46/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

(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 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.	9	-
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⁴⁹Omitted vide notification No. 46/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to omission, it read as under: -

(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	-
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⁵⁰Substituted vide notification No. 13/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to substitution, it read as under: -

(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	-
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Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having ⁵¹ [value of supply] 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. ⁵²[omitted]	9	-
		(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, 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.	9	-
		(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having ⁵³ [value of supply] of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or equivalent. ⁵⁴[omitted]	14	-
		⁵⁵[(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above. Explanation. For the removal of doubt, it is hereby clarified that, 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, whether for consumption on or away from the premises where such food or	9	-

⁵¹Substituted for the words “declared tariff” vide notification No. 13/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁵²Omitted vide notification No. 13/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under:

“Explanation.- “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.”

⁵³Substituted for the words “declared tariff” vide notification No. 13/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁵⁴Omitted vide notification No. 13/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to omission, it read as under:

“Explanation.- “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.”

⁵⁵Substituted vide notification No. 46/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017). Prior to substitution, it read as under: -

“(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.”

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.]		
8	Heading 9964 (Passenger transport services)	(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.	2.5	Provided 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 this service
		(ii) Transport of passengers, with or without accompanied belongings by- (a) air-conditioned contract carriage other than motor cab; (b) air-conditioned stage carriage; (c) radio taxi. <i>Explanation.-</i> (a) “contract carriage” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (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).	2.5	Provided that credit of input tax charged on goods ⁵⁶ [and] services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	2.5	Provided 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)]

⁵⁶Substituted for the words “or” vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(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	Provided 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)]
		⁵⁷ [(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by Specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to <i>Explanation</i>]
		(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	-
		⁵⁸ [(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
				OR
			6	-]

⁵⁷ Inserted *vide* notification No. 27/2018-Central Tax (Rate), dated 31.12.2018) (w.e.f. 01.01.2019).

⁵⁸ Substituted *vide* notification No. 31/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: -

[(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided 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)]
	Or	
	6	-]

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		⁵⁹ [(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
			Or	
			6	‡
		(vii) Passenger transport services other than (i), (ii) (iii), (iv), ⁶⁰ [(iva),] (v) and (vi) above.	9	-]
9	Heading 9965 (Goods transport services)	(i) Transport of goods by rail (other than services specified at item no. (iv)).	2.5	Provided 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	Provided 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 Explanation no. (iv)]
		⁶¹ [(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	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
			Or	

⁵⁹ Substituted vide notification No. 20/2017-Central Tax (Rate), dated 22.08.2017. Prior to substitution, the item No. (vi) provided as under:-

(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
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⁶⁰ Inserted vide notification No. 27/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁶¹ Substituted item No. (iii) and entries relating thereto vide notification No. 20/2017-Central Tax (Rate), dated 23.08.2017. Prior to substitution, the item (iii) and entries relating thereto, read as under: -

(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	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
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Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
			6	Provided that the goods transport agency opting to pay central tax @ 6% under this entry shall, thenceforth, be liable to pay central tax @ 6% on all the services of GTA supplied by it.]
		(iv) Transport of goods in containers by rail by any person other than Indian Railways.	6	-
		⁶² [(v) Transportation of ⁶³ [natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel] through pipeline	2.5	Provided 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)]
			Or	
			6	-
		⁶⁴ [(vi) Multimodal transportation of goods. ⁶⁵ [<i>Explanation 1.-</i>] (a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea; (c) “multimodal transporter” means a person who,- (A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and (B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the	6	-

⁶² Substituted item Nos. (v) and (vi) for item (v) vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: -

(v) Goods transport services other than (i), (ii), (iii) and (iv) above.	9	-
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⁶³ Substituted for the words “*natural gas*” vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018).

⁶⁴ Substituted vide notification No. 13/2018-Central Tax (Rate), dated 26.07.2018 (*w.e.f. 27.07.2018*). Prior to substitution, it read as under:

(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	9	-
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⁶⁵ Numbered vide notification No. 30/2018-Central Tax (Rate), dated 31.12.2018 (*w.e.f. 01.01.2019*).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		performance of the said contract ⁶⁶ [Explanation 2.- Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.]		
		(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-]
10	Heading 9966 (Rental services of transport vehicles ⁶⁷ [with operator])	⁶⁸ (i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation no. (iv)]
				OR
			6]
		⁶⁹(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
				OR
			6]
		⁷⁰ (ii) Time charter transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to

⁶⁶ Inserted vide notification No. 30/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁶⁷ Inserted vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

⁶⁸ Substituted item No. (i) vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: -

⁶⁸ (i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
		OR
	6]

⁶⁹ Substituted item No. (i) and entries relating thereto vide notification No. 20/2017-Central Tax (Rate), dated 23.08.2017. Prior to substitution, the item (i) and entries relating thereto, read as under: -

(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
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⁷⁰ Substituted vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018). Prior to substitution, it read as under: -

(ii) Rental services of transport vehicles with or without operators, other than (i) above.	9	-
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Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
				Explanation no. (iv)].
		(iii) Rental services of transport vehicles with ⁷¹ [omitted] operators, other than (i) and (ii) above.	9	-]
11	Heading 9967 (Supporting services in transport)	⁷² (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	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
				Or
			6	Provided that the goods transport agency opting to pay central tax @ 6% under this entry shall, thenceforth, be liable to pay central tax @ 6% on all the services of GTA supplied by it.]
		(ii) Supporting services in transport other than (i) above.	9	-
12	Heading 9968	Postal and courier services.	9	-
13	Heading 9969	Electricity, gas, water and other distribution services.	9	-
14	Section 7	Financial and related services; real estate services; and rental and leasing services.		

⁷¹Omitted the words “or without” vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

⁷² Substituted item No. (i) vide notification No. 20/2017-Central Tax (Rate), dated 23.08.2017. Prior to substitution, the item (i) and entries relating thereto, read as under: -

(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	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
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Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
15	Heading 9971 (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 2 of the Chit Funds Act, 1982 (40 of 1982).	6	Provided 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)]
		(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	-

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(iv) ⁷³ [omitted]	[omitted]	[omitted]
		⁷⁴ [(v) Leasing of motor vehicles purchased and leased prior to 1 st July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 st July, 2020.	-
		⁷⁵ [(vi) Service of thirdparty insurance of “goods carriage”	6	
		(vii) Financial and related services other than (i), (ii), (iii) ⁷⁶ [omitted], (v), and (vi) above.	9	-]

⁷³Omitted vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).. Prior to omission, it read as under:

(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. <i>Explanation.-</i> (a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; (b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published timetable 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.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanati on no. (iv)]
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⁷⁴ Substituted item No. (v) and (vi) for item No. (v) vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: -

(v) Financial and related services other than (i), (ii), (iii), and (iv) above.	9	-
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⁷⁵ Substituted vide notification No. 27/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to substitution, it read as under:

(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	9	-
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⁷⁶Omitted the words “,(iv)” vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
77 [16]	Heading 9972	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item ⁷⁸ (i), (ia), (ib), (ic), (id), (ie) and (if). Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	-
		(iii) Real estate services other than (i) and (ii) above.	9]
17	Heading 9973 (Leasing or rental services, ⁷⁹ [omitted] without operator)	⁸⁰ [Omitted]	[omitted]	[Omitted]
		⁸¹ (ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	9	-]

⁷⁷Substituted vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018). Prior to substitution, it read as under: -

[16]	Heading 9972	Real estate services.	9	-
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⁷⁸ Substituted for the words, brackets and letters “sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)” vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

⁷⁹Omitted the words “with or” vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

⁸⁰ Omitted item no. (i) vide notification No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021). Prior to omission, the item No. (1) and entries relating thereto provided as under:-

(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	-
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⁸¹ Substituted Item No. (ii) vide notification No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021). Prior to omission, it read as under:-

(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 Explanation no. (v)]	9	-]
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Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(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	-
		⁸² [(v) <i>[omitted]</i>]	<i>[omitted]</i>	<i>[omitted]</i>
		⁸³ [(vi) Leasing of motor vehicles purchased and leased prior to 1 st July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note - Nothing contained in this entry shall apply on or after 1 st July, 2020.	-
		<i>[(vii) ⁸⁴ [omitted]</i>	<i>[omitted]</i>	<i>[omitted]</i>

⁸²Omitted vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (*w.e.f. 01.10.2019*). Prior to omission, it read as under: -

(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; (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 recognisably systematic series, not open to use by passengers.	2.5	Provided 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)]
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⁸³ Substituted item No. (vi) and (vii) for item No. (vi) vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: -

(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	-
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⁸⁴Omitted vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (*w.e.f. 01.10.2019*). Prior to omission, it read as under:

[(vii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
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Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		⁸⁵ [(vii) Time charter of vessels for transport of goods.]	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carrier and tanker) has not been taken [Please refer to Explanation no. (iv)].
		⁸⁶ [(viiia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	
		⁸⁷ [(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (v), and (viiia) above.]	9	-]
18	Section 8	Business and Production Services		
19	Heading 9981	Research and development services.	9	-
20	Heading 9982	Legal and accounting services.	9	-
21	Heading 9983 (Other professional, technical and business services)	(i) Selling of space for advertisement in print media.	2.5	-
		⁸⁸ [(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both	6	-]
		(ii) Other professional, technical and business services other than ⁸⁹ [(i) and (ia) above] ⁹⁰ [and serial number 38 below].	9	-

⁸⁵Substituted entry No. (vii) and (viii) for entry No. (viiia) vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018). Prior to substitution, it read as under: -

(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-
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⁸⁶ Substituted vide notification No. 27/2018-Central Tax (Rate), dated 31.12.2018) (w.e.f. 01.01.2019). Prior to substitution, it read as under:

(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods.	-
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⁸⁷ Substituted vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).. Prior to substitution, it read as under:

“(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viiia) above”

⁸⁸ Inserted vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

⁸⁹ Substituted for the words “(i) above” vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

⁹⁰ Inserted vide notification No. 27/2018-Central Tax (Rate), dated 31.12.2018) (w.e.f. 01.01.2019).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
91[22]	Heading 9984 (Telecommunications, broadcasting and information supply services)	(i) Supply consisting only of e-book. <i>Explanation.</i> - For the purposes of this notification, "e- books" means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	-
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	-]
23	Heading 9985 (Support services)	(i) Supply of tour operators 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.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service ⁹² [, other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)] has not been taken [Please refer to <i>Explanation</i> no. (iv)] 2. The bill issued for supply of his 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.
		⁹³ (ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].

⁹¹ Substituted *vide* notification No. 13/2018-Central Tax (Rate), dated 26.07.2018 (*w.e.f.* 27.07.2018). Prior to substitution, it read as under:

22	Heading 9984	Telecommunications, broadcasting and information supply services.	9	-
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⁹² Inserted *vide* notification No. 1/2018-Central Tax (Rate), dated 25.01.2018).

⁹³ Substituted item No. (ii) and (iii) for item No. (ii) *vide* notification No. 1/2018-Central Tax (Rate), dated 25.01.2018). Prior to substitution, it read as under: -

(ii) Support services other than (i) above	9	-
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Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		of the Central Goods and Services Tax Act, 2017.		
		(iii) Support services other than (i) and (ii) above.	9	-]
24	Heading 9986 ⁹⁴ [(Support services to agriculture, hunting, forestry, fishing, mining and utilities)]	<p>Support services to agriculture, forestry, fishing, animal husbandry.</p> <p><i>Explanation.</i> – “Support services to agriculture, forestry, fishing, animal husbandry” mean -</p> <p>(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—</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> <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 agricultural 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>⁹⁵[(h) services by way of fumigation in a warehouse 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>	Nil	-

⁹⁴ Inserted vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

⁹⁵ Inserted vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018.

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(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.		
		⁹⁶ (ii) ⁹⁷ [Support Service to] exploration, mining or drilling of petroleum crude or natural gas or both.	6	-
		(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9]
⁹⁸ [25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)].
		⁹⁹ (ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	-]
		¹⁰⁰ (ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-]
		(ii) Maintenance, repair and installation (except construction) services, other than (i) ¹⁰¹ [¹⁰² , (ia) and (ib)] above ¹⁰³ [and serial number 38 below].	9	-]

⁹⁶ Substituted *vide* notification No. 1/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -

(ii) Support services to mining, electricity, gas and water distribution.	9	-
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⁹⁷ Substituted for the words “services of” *vide* notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (*w.e.f.* 01.10.2019).

⁹⁸ Substituted *vide* notification No. 1/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -

25	Heading 9987	Maintenance, repair and installation (except construction) services.	9	-
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⁹⁹ Inserted *vide* notification No. 02/2020-Central Tax (Rate), dated 26.03.2020 (*w.e.f.* 01.04.2020).

¹⁰⁰ Inserted *vide* notification No. 02/2021-Central Tax (Rate), dated 02.06.2021 (*w.e.f.* 02.06.2021).

¹⁰¹ Substituted for the words, brackets and figures “and (ia)” *vide* notification No. 02/2021-Central Tax (Rate), dated 02.06.2021 (*w.e.f.* 02.06.2021).

¹⁰² Inserted *vide* notification No. 02/2020-Central Tax (Rate), dated 26.03.2020 (*w.e.f.* 01.04.2020).

¹⁰³ Inserted *vide* notification No. 27/2018-Central Tax (Rate), dated 31.12.2018 (*w.e.f.* 01.01.2019).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to- (a) Printing of newspapers; ¹⁰⁴ [(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);] ¹⁰⁵ [(c) all products ¹⁰⁶ [other than diamonds,] falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);] (d) Printing of books (including Braille books), journals and periodicals; ¹⁰⁷ [(da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil;] (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). ¹⁰⁸ [(ea) manufacture of leather goods or footwear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;] ¹⁰⁹ [(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter; (h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);] ¹¹⁰ [(i) manufacture of handicraft goods. <i>Explanation.</i> - The expression "handicraft goods" shall have the same meaning as assigned to it in the notification No. 32/2017 -	2.5	-

¹⁰⁴ Substituted clause (b) vide notification No. 20/2017-Central Tax (Rate), dated 23.08.2017. Prior to substitution, the clause (b) read as under: -

“(b) Textile yarns (other than of man-made fibres) and textile fabrics;”

¹⁰⁵ Substituted clause (c) vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: -

“(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);”

¹⁰⁶ Inserted vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁰⁷ Inserted vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

¹⁰⁸ Inserted vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018).

¹⁰⁹ Inserted vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

¹¹⁰ Inserted vide notification No. 46/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.] ¹¹¹ [omitted]		
		¹¹² [(ia) Services by way of job work in relation to – (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6 percent.	6	-]
		¹¹³ [(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	0.75	-
		(ic) Services by way of job work in relation to bus body building; ¹¹⁴ [Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.]	9	-
		¹¹⁵ [(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption	9	-]
		(id) Services by way of job work other than ¹¹⁶ [(i), (ia), (ib), (ic) and (ica)] above;	6	-]

111 Omitted the explanation vide notification No. 20/2017-Central Tax (Rate), dated 23.08.2017. Prior to omission, explanation read as under:

“Explanation.- “man made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes either, -

(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

(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.”

112 Inserted vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

113 Inserted vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

114 Inserted vide notification No 26/2019-Central Tax (Rate), dated 22.11.2019.

¹¹⁵ Inserted vide notification No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

¹¹⁶ Substituted for the bracket, letters and words “(i), (ia), (ib) and (ic)” vide notification No. 06/2021 -Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		¹¹⁷ [(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals. ¹¹⁸ [(c) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil.]	2.5	-]
		¹¹⁹ [(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6 per cent.	6	-]
		¹²⁰ [(iii) Tailoring services.	2.5	-
		(iv) Manufacturing services on physical inputs (goods) owned by others, other than ¹²¹ [(i), (ia), ¹²² [(ib), (ic), (ica), (id),] (ii), (iia) and (iii)] above.	9	-]

¹¹⁷Substituted item no. (ii) and (iii) for item No. (ii) and entries relating thereto vide notification No. 20/2017-Central Tax (Rate), dated 23.08.2017. Prior to substitution, the item (i) and entries relating thereto, read as under:

(ii) Manufacturing services on physical inputs (goods) owned by others, other than (i) above.	9	-
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¹¹⁸ Inserted vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

¹¹⁹Inserted vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

¹²⁰Substituted vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018). Prior to substitution, it read as under: -

(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) ¹²⁰ [(i), (ia), (ii) and (iia)] above.	9	-]
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¹²¹Substituted for the bracket, letters and words “(i), (ia), (ib), (ic), (id), (ii), (iia) and (iii)” vide notification No. 06/2021-Central Tax (Rate), dated 30.09.2021(w.e.f. 01.10.2021).

¹²²Inserted vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
¹²³ [27.	Heading 9989	¹²⁴ [omitted] ¹²⁵ (i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract CGST @ 6 per cent. or 2.5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	[omitted] 6	[omitted] -]
		¹²⁶ (ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services	9]
28	Section 9	Community, Social and Personal Services and other miscellaneous services		
29	Heading9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-
30	Heading9992	Education services.	9	-
31	Heading9993	Human health and social care services.	9	-
¹²⁷ [32	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-

¹²³ Substituted Sr. No. 27 and entry relating thereto vide notification No. 20/2017-Central Tax (Rate), dated 22.08.2017. Prior to substitution, the serial number 27 and entry relating thereto read as under:-

27	Heading9989	Other manufacturing services; publishing, printing and reproduction services; materials recovery services.	9	-
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¹²⁴ Omitted item no. (i) and entries relating thereto vide notification No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021). Prior to omission, it provided as under:-

		[(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract CGST @ 6 per cent. or 2.5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-]
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¹²⁵ Substituted the item No. (i) vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017. Prior to substitution, it read as under: -

		(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
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¹²⁶ Substituted item no. (ii) and entries relating thereto vide notification No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021). Prior to substitution, it provided as under:-

		ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9]
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¹²⁷ Substituted vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -

3	Heading 9994	Sewage and waste collection, treatment and disposal and other environmental protection services.	9	-
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Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	9	-]
33	Heading 9995	Services of membership organisations.	9	-
34	Heading 9996 (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, ¹²⁸ [drama or planetarium].	9	-
		(ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	¹²⁹ [6]	-
		¹³⁰ [(iiia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-]
		¹³¹ [(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet,- other than any place covered by (iiia) below	9	-
		(iiia) Services by way of admission to (a) casinos or race club or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	14	-]
		¹³²[(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry go rounds, go carting and ballet.	9	-
		(iiia) Services by way of admission to entertainment events or access to amusement facilities including ¹³³[omitted] casinos, race club, any	14	-]

¹²⁸ Substituted for the word "drama" vide notification No. 20/2017-Central Tax (Rate), dated 22.08.2017.

¹²⁹ Substituted for the number "6" vide notification No. 27/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2020)

¹³⁰ Inserted vide notification No. 27/218-Central Tax (rate), dated 31.12.2018 (w.e.f. 1.1.2019).

¹³¹ Substituted item No. (iii) and (iiia) and entries relating thereto vide notification No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021). Prior to substitution, these items and entries relating thereto provided as under: -

(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry go rounds, go carting and ballet.	9	-
(iiia) Services by way of admission to entertainment events or access to amusement facilities including casinos, race club, any sporting event such as Indian Premier League and the like. -	14	-]

¹³² Substituted item Nos. (iii) and (iiia) for item No. (iii) vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under:

(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 events such as Indian Premier League and the like.	14	-
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¹³³ Substituted for the words "exhibition of cinematograph films," vide notification No. 27/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		sporting event such as Indian Premier League and the like.		
		(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), ¹³⁴ [(iia)] (iii), ¹³⁵ [(iia)], (iv) and (v) above.	9	-
35	Heading 9997	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	-
36	Heading 9998	Domestic services.	9	-
37	Heading 9999	Services provided by extraterritorial organisations and bodies.	9	-
¹³⁶ [38]	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Windmills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves / tidal waves energy devices / plants <i>Explanation:-</i> This entry shall be read in conjunction with serial number ¹³⁷ [201A of Schedule II] of the notification No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 673(E) dated 28th June, 2017	9	-]
¹³⁸ [39]	Chapter 99	Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for	9	-]

¹³⁴Inserted vide notification No. 27/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

¹³⁵Inserted vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018).

¹³⁶Inserted vide notification No. 27/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

¹³⁷Substituted for the words and numbers "234 of Schedule I" vide notification No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

¹³⁸Inserted vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		<p>construction of a project on which tax is payable by the recipient of the services under sub-section 4 of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in notification No. 07/2019- Central Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No. _ -, dated 29th March, 2019.</p> <p>Explanation. - This entry is to be taken to apply to all services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this notification.</p>		

¹³⁹[2. In case of supply of service specified in column (3), in item (i); ¹⁴⁰[(i) (ia), (ib), (ic), (id), (ie) and (if)], against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer 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 this paragraph ¹⁴¹[and paragraph 2A below], “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 including by way of lease or sublease.]

~~2. In case of supply of service specified in column (3) of the entry ¹⁴²[at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]] 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~~

¹³⁹ Substituted paragraph 2 vide notification No. 1/2018-Central Tax (Rate), dated 25.01.2018). Prior to substitution, it read as under:-

“2. In case of supply of service specified in column (3) of the entry [at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]] 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 maybe.

¹⁴⁰ Substituted for the words, figures and brackets “sub-item (b), sub-item (c), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)” vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

¹⁴¹ Inserted vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

¹⁴² Substituted for the words “at item (i)” vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

~~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.~~

¹⁴³[2A. Where a ¹⁴⁴[omitted] person transfers development right or FSI (including additional FSI) to a promoter against consideration, wholly or partly, in the form of construction of apartments, the value of construction service in respect of such apartments shall be deemed to be equal to the Total Amount charged for similar apartments in the project from the independent buyers, other than the person transferring the development right or FSI (including additional FSI), nearest to the date on which such development right or FSI (including additional FSI) is transferred to the promoter, less the value of transfer of land, if any, as prescribed in paragraph 2 above.]

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 ¹⁴⁵[Scheme of Classification of Service annexed to notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary Part II, Section 3, sub-section (i) dated 28th June, 2017 vide GSR number 690€ dated 28th June, 2017] 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,

¹⁴³ Inserted vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

¹⁴⁴ Omitted the word “registered” vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁴⁵ Corrected for the words “annexed scheme of classification of services (Annexure)” vide corrigendum No. GSR 825(E), dated 30.06.2017.

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 farmer 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.

¹⁴⁶[(ix) **“Governmental Authority”** means an authority or a board or any other body, -

- (i) (set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(x) **“Government Entity”** means an authority or a board or any other body including a society, trust, corporation,

- (i) set up by an Act of Parliament or State Legislature; or
- (ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]

¹⁴⁷[(xi) **“specified organisation”** shall mean, -

- (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
- (b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

(xii) **“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).”.

¹⁴⁸[(xiii) an apartment booked on or before the 31st March, 2019 shall mean an apartment which meets all the following three conditions, namely-

- (a) part of supply of construction of which has time of supply on or before the 31st March, 2019 and
- (b) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and
- (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;

(xiv) the term **“apartment”** shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

¹⁴⁶Inserted vide notification No. 31/2017-Central Tax (Rate), dated 13.10.2017.

¹⁴⁷ Inserted vide notification No. 27/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

¹⁴⁸Inserted vide notification No. 3/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019).

- (xv) the term “**project**” shall mean a Real Estate Project or a Residential Real Estate Project;
- (xvi) the term “**affordable residential apartment**” shall mean,-
- (a) a residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.
- For the purpose of this clause, -
- (i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;
 - (ii) Gross amount shall be the sum total of; -
 - (A) Consideration charged for the services specified at item (i) and (ic) in column (3) against sl. No. 3 in the Table;
 - (B) Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and
 - (C) Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.
 - (b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be,
- (xvii) the term “**promoter**” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xviii) the term “**Real Estate Project (REP)**” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xix) the term “**Residential Real Estate Project (RREP)**” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;
- (xx) the term “**ongoing project**” shall mean a project which meets all the following conditions, namely-
- (a) commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019:-
 - (i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 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.
- (b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub- clause (a) above that construction of the project has started on or before the 31st March, 2019;
- (c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;
- (d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.

Explanation. - For the purpose of sub- clause (a) and (b) above, construction of a project shall be considered to have started on or before the 31st March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31st March, 2019.

- (xxi) "**commencement certificate**" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;
- (xxii) "**development works**" means the external development works and internal development works on immovable property;
- (xxiii) "**external development works**" includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;
- (xxiv) "**internal development works**" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;
- (xxv) the term "**competent authority**" as mentioned in definition of "commencement certificate" and "residential apartment" , means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;
- (xxvi) The term "**carpet area**" shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xxvii) the term "**Real Estate Regulatory Authority**" shall mean the Authority established under sub- section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;
- (xxviii) "**project which commences on or after 1st April, 2019**" shall mean a project other than an ongoing project;
- (xxix) "**Residential apartment**" shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;
- (xxx) "**Commercial apartment**" shall mean an apartment other than a residential apartment;

- (xxxii) “**floor space index (FSI)**” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.]
- ¹⁴⁹[(xxxii) “**Restaurant service**” means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.
- (xxxiii) “**Outdoor catering**” means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.
- (xxxiv) “**Hotel accommodation**” means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.
- (xxxv) “**Declared tariff**” means 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.
- (xxxvi) “**Specified premises**” means premises providing “hotel accommodation” services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.]

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

[F.No.334/1/2017-TRU]
Under Secretary to the Government of India

Annexure to the Notification No. 11/2017-Central Tax (Rate), dated 28.06.2017.

Annexure I

Real estate project (REP) other than Residential Real estate project (RREP)

Input tax credit attributable to construction of residential portion in a real estate project (REP) other than residential real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock

- (a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or after 1st April, 2019, may be denoted as T_x. T_x shall be calculated as under:

¹⁴⁹Inserted *vide* notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (*vide* 01.10.2019).

$$T_x = T - T_e$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the REP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;
- (ii) T_e is the eligible ITC attributable to (a) construction of commercial portion and construction of residential portion, in the REP which has time of supply on or before 31st March, 2019;

(b) T_e shall be calculated as under:

$$T_e = T_c + T_r$$

Where, -

T_c is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$$T_c = T * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP}) \text{ and}$$

T_r is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

$$T_r = T * F_1 * F_2 * F_3 * F_4$$

Where, -

Carpet area of residential apartments in REP

$$F_1 = \frac{\text{Carpet area of residential apartments in REP}}{\text{Total carpet area of commercial and residential apartments in the REP}}$$

$$F_2 = \frac{\text{Total carpet area of residential apartment booked on or before 31st March, 2019}}{\text{Such Value of supply of construction of residential apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019}}$$

$$F_3 = \frac{\text{Total carpet area of the residential apartment in REP}}{\text{Total value of supply of construction of residential apartments booked on or before 31st March, 2019}}$$

[account for percentage invoicing of booked residential apartments]

$$F_4 = \frac{1}{\% \text{ Completion of construction as on 31st March, 2019}}$$

Illustration: where one- fifth (twenty percent) of the construction has been completed, F₄ shall be $100 \div 20 = 5$.

Explanation: “% Completion of construction as on 31st March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 (16 of 2016) and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture

constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers(India).

- (c) A registered person shall have the option to calculate 'T_e' in the manner prescribed below instead of the manner prescribed in (b)above,-

T_e shall be calculated as under:

$$T_e = T_c + T_1 + T_r$$

Where, -

T_c is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$T_c = T_3 * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP});$

Wherein

$$T_3 = T - (T_1 + T_2)$$

T₁ = ITC attributable exclusively to construction of commercial portion in the REP

T₂ = ITC attributable exclusively to construction of residential portion in the REP and

T_r is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31.03.2019 and which shall be calculated as under,

$$T_r = (T_3 + T_2) * F_1 * F_2 * F_3 * F_4$$

or

$$T_r = (T - T_1) * F_1 * F_2 * F_3 * F_4$$

- (d) The amounts 'T_x' and 'T_e' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.
- (e) Where, T_x is positive, i.e. T_e<T, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and T_e. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST ITC-03.

Explanation: The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

- (f) Where T_x is negative, i.e. T_e>T, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between T_e and T.
- (g) The registered person may calculate T_c and utilize credit to the extent of T_c for payment of tax on commercial apartments, till the complete accounting of T_x is carried out and submitted.
- (h) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to T_x shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F₄ shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972)

or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “T_e” shall be calculated as follows:-

- (a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or before 31st March, 2019 may be denoted as T_e which shall be calculated as under,

$$T_e = T_c + T_r$$

Where, -

T_c is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$T_c = T_n * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$ and

T_r is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

$$T_r = T_n * F_1 * F_2 * F_3$$

Where, -

T_n = Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of REP

F₁, F₂ and F₃ shall be the same as in para 1 above

- (b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of the amount of T_e.
- (c) The amount ‘T_e’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.
- 3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, T_e shall be determined in the following situations as under:**
- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 percent. of the actual consideration received; and
- (iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 percent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the T_e based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl. No	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C_2 * C_3$	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	$C_2 * C_5$	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	$C_7 * C_8$	750	sqm
10	Total carpet area of the project (Resi + Com)	$C_4 + C_9$	6000	sqm
11	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	$C_{12} * C_3$	2800	sqm
14	Value of booked residential apartments	$C_5 * C_{12}$	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
16	Total value of supply of residential apartment having t.o.s. prior of transition	$C_{14} * C_{15}$	4.8	crore
17	ITC to be reversed on transition, $T_x = T - T_e$			
18	Eligible ITC (T_e) = $T_c + T_r$			
19	T (*see notes below)		1	crore
20	$T_c = T_x$ (carpet area of commercial apartment in the REP / total carpet area of commercial and residential apartments in the REP)	$C_{19} * (C_9 / C_{10})$	0.125	crore
21	$T_r = T_x F_1 x F_2 x F_3 x F_4$			
22	F1	C_4 / C_{10}	0.875	
23	F2	C_{13} / C_4	0.533	
24	F3	C_{16} / C_{14}	0.200	
25	F4	$1 / C_{11}$	5	
26	$T_r = T_x F_1 x F_2 x F_3 x F_4$	$C_{19} * C_{22} * C_{23} * C_{24} * C_{25}$	0.467	crore
27	Eligible ITC (T_e) = $T_c + T_r$	$C_{26} + C_{20}$	0.592	crore
28	ITC to be reversed on transition, $T_x = T - T_e$	$C_{19} - C_{27}$	0.408	crore

*Note:-

- (i) The value of T at C19 has been estimated for illustration based on weighted average taxon inputs.
- (ii) In actual practice, the registered persons shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

Illustration 2:

Sl. No	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C_2 * C_3$	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	$C_2 * C_5$	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	$C_7 * C_8$	750	sqm
10	Total carpet area of the project (Resi + Com)	$C_4 + C_9$	6000	sqm
11	Percentage completion (Pc) as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units

13	Total carpet area of the residential apartments booked before transition	$C_{12} * C_3$	2800	sqm
14	Value of booked residential apartments	$C_5 * C_{12}$	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	$C_{14} * C_{15}$	14.4	crore
17	ITC to be reversed on transition, $T_x = T - T_e$			
18	Eligible ITC (T_e) = $T_c + T_r$			
19	T (*see notes below)		1	crore
20	$T_c = T_x$ (carpet area of commercial apartments in the REP / total carpet area of commercial and residential apartments in the REP)	$C_{19} * (C_9 / C_{10})$	0.125	crore
21	$T_r = T_x F_1 x F_2 x F_3 x F_4$			
22	F_1	C_4 / C_{10}	0.875	
23	F_2	C_{13} / C_4	0.533	
24	F_3	C_{16} / C_{14}	0.600	
25	F_4	$1 / C_{11}$	5	
26	$T_r = T_x F_1 x F_2 x F_3 x F_4$	$C_{19} * C_{22} * C_{23} * C_{24} * C_{25}$	1.400	crore
27	Eligible ITC (T_e) = $T_c + T_r$	$C_{26} + C_{20}$	1.525	crore
28	ITC to be reversed / taken on transition, $T_x = T - T_e$	$C_{19} - C_{27}$	-0.525	crore
29	T_x after application of cap on % invoicing vis-a-vis P_c			
30	% completion		20%	
31	% invoicing		60%	
32	% invoicing after application of cap ($P_c + 25\%$)	$C_{11} + 25\%$	45%	
33	Total value of supply of residential apartments having t.o.s. prior to transition	$C_{14} * C_{32}$	10.80	crore
34	P_3 after application of cap	C_{33} / C_{14}	0.45	
35	$T_r = T_x F_1 x F_2 x F_3 x F_4$ (after application of cap)	$C_{19} * C_{22} * C_{23} * C_{34} * C_{25}$	1.05	crore
36	Eligible ITC (T_e) = $T_c + T_r$ (after application of cap)	$C_{20} + C_{35}$	1.18	crore
37	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of cap)	$C_{19} - C_{36}$	-0.18	crore
38	T_x after application of cap on % invoicing vis-a-vis P_c and payment realisation			
39	% invoicing after application of cap ($P_c + 25\%$)		45%	
40	Total value of supply of residential apartments having t.o.s. prior to transition	C_{33}	10.80	crore
41	Consideration received		8.00	crore
42	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	$8 \text{ cr} + 25\% \text{ of } 8 \text{ Cr}$	10.00	crore
43	F_3 after application of both the caps	C_{42} / C_{14}	0.42	
44	$T_r = T_x F_1 x F_2 x F_3 x F_4$ (after application of both the caps)	$C_{19} * C_{22} * C_{23} * C_{43} * C_{25}$	0.97	
45	Eligible ITC (T_e) = $T_c + T_r$ (after application of both the caps)	$C_{20} + C_{44}$	1.10	
46	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of both the caps)	$C_{19} - C_{45}$	-0.10	crore

* Note:-

- (i) The value of T at C19 has been estimated for illustration based on weighted average tax inputs.
- (ii) In actual practice, there is registered persons shall take aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act as value of T.

Annexure II**Residential Real estate project (RREP)**

Input tax credit attributable to construction of residential and commercial portion in a Residential Real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock

- (a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or after 1st April, 2019, may be denoted as T_x . T_x shall be calculated as under:

$$T_x = T - T_e$$

Where,

T is the total ITC availed (utilized or not) on inputs and input services used in construction of the RREP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;

T_e is the eligible ITC attributable to construction of commercial portion and construction of residential portion, in the RREP which has time of supply on or before 31st March, 2019;

- (b) T_e shall be calculated as under:

$$T_e = T * F_1 * F_2 * F_3 * F_4$$

Where, -

$$F_1 = \frac{\text{Carpet area of residential and commercial apartments in the RREP}}{\text{Total carpet area of apartments in the RREP}}$$

(In case of a Residential Real Estate Project, value of "F1" shall be 1.)

$$F_2 = \frac{\text{Total carpet area of residential and commercial apartment booked on or before 31st March, 2019}}{\text{Total carpet area of the residential and commercial apartment in the RREP}}$$

$F_3 =$	Such value of supply of construction of residential and commercial apartments booked on or before 31 st March, 2019 which has time of supply on or before 31 st March, 2019
	Total value of supply of construction of residential and commercial apartments booked on or before 31 st March, 2019

[F₃ is to account for percentage invoicing of booked residential apartments]

F₄=

1

% Completion of construction as on 31st March, 2019

I

Illustration: where one-fifth (twenty percent) of the construction has been completed, F₄ shall be $100 \div 20 = 5$.

Explanation: “% Completion of construction as on 31st March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

- (c) The amounts ‘T_x’ and ‘T_e’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.
- (d) Where, T_x is positive, i.e. T_e < T, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and T_e. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST ITC-03.

Explanation: The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

- (e) Where, T_x is negative, i.e. T_e > T, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between T_e and T.
- (f) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to T_x shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F₄ shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “T_e” shall be calculated as follows:-

- (a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or before 31st March, 2019

may be denoted as T_e

which shall be calculated asunder,

$$T_e = T_n * F_1 * F_2 * F_3 \text{ Where, -}$$

T_n = Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of residential and commercial apartments in the RREP.

F_1, F_2 and F_3 shall be the same as in para 1 above

- (b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential or commercial portion in the RREP, for which he shall not otherwise be eligible, to the extent of the amount of T_e .
- (c) The amount ' T_e ' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, T_e shall be determined in the following situations asunder:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent. of the actual consideration received; and
- (iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 per cent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the T_e based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl No	Details of a residential real estate project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C_2 * C_3$	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	$C_3 * C_7$	5600	sqm
9	Value of booked residential apartments	$C_5 * C_7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	$C_9 * C_{10}$	9.6	crore

12	ITC to be reversed on transition, $T_x = T - T_e$			
13	Eligible ITC (T_e) = $T \times F_1 \times F_2 \times F_3 \times F_4$			
14	T (*see notes below)		1	crore
15	F_1		1	
16	F_2	C_8 / C_4	0.8	
17	F_3	C_{11} / C_9	0.2	
18	F_4	$1 / C_6$	5	
19	Eligible ITC (T_e) = $T \times F_1 \times F_2 \times F_3 \times F_4$	$C_{14} * C_{15} * C_{16} * C_{17} * C_{18}$	0.8	crore
20	ITC to be reversed on transition, $T_x = T - T_e$	$C_{14} - C_{19}$	0.2	crore

Note:-

- The value of T at C_{14} has been estimated for illustration based on weighted average taxon inputs.
- In actual practice, the registered persons shall take 'aggregate of ITC' taken as declared in GSTR-3B for tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act as value of T.

Illustration 2:

Sl No	Details of a residential real estate project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C_2 * C_3$	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	$C_3 * C_7$	5600	sqm
9	Value of booked residential apartments	$C_5 * C_7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	$C_9 * C_{10}$	28.8	crore
12	ITC to be reversed on transition, $T_x = T - T_e$			
13	Eligible ITC (T_e) = $T \times F_1 \times F_2 \times F_3 \times F_4$			
14	T (*see notes below)		1	crore
15	F_1		1	
16	F_2	C_8 / C_4	0.8	
17	F_3	C_{11} / C_9	0.6	
18	F_4	$1 / C_6$	5	
19	Eligible ITC (T_e) = $T \times F_1 \times F_2 \times F_3 \times F_4$	$C_{14} * C_{15} * C_{16} * C_{17} * C_{18}$	2.4	crore
20	ITC to be reversed on transition, $T_x = T - T_e$	$C_{14} - C_{19}$	-1.4	crore
21	T_x after application of cap on % invoicing vis-a-vis P_c			
22	% completion		20%	
23	% invoicing		60%	
24	% invoicing after application of cap ($P_c + 25\%$)	$C_6 + 25\%$	45%	
25	Total value of supply of residential apartments having t.o.s. prior to transition	$C_9 * C_{24}$	21.60	crore
26	F_3 after application of cap	C_{25} / C_9	0.45	
27	$T_e = T \times F_1 \times F_2 \times F_3 \times F_4$ (after application of cap)	$C_{14} * C_{15} * C_{16} * C_{26} * C_{18}$	1.80	crore
28	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of cap)	$C_{14} - C_{27}$	-0.80	crore
29	T_x after application of cap on % invoicing vis-a-vis P_c and payment realisation			
30	% invoicing after application of cap ($P_c + 25\%$)		45%	
31	Total value of supply of residential apartments having t.o.s. prior to transition	C_{25}	21.60	crore

32	consideration received		16.00	crore
33	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	$16 \text{ cr} + 25\% \text{ of } 16 \text{ Cr}$	20.00	crore
34	F_3 after application of both the caps	C_{33}/C_9	0.42	
35	$T_e = T \times F_1 \times F_2 \times F_3 \times F_4$ (after application of both the caps)	$C_{14} * C_{15} * C_{34} * C_{26} * C_{18}$	1.67	
36	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of both the caps)	$C_{14} - C_{35}$	-0.67	crore

*Note :-

1. The value of T at C_{14} has been estimated for illustration based on weighted average taxon inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T .

Annexure III**Illustration 1:**

A promoter has procured following goods and services [other than capital goods and services by way of grant of development rights, long term lease of land or FSI] for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/N)
1	Sand	10	Y
2	Cement	15	N
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	Paints	5	Y
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows, Ply, commercial wood	15	Y

In this example, the promoter has procured 80 per cent. of goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], from a GST registered person. However, he has procured cement from an unregistered supplier. Hence at the end of financial year, the promoter has to pay GST on cement at the applicable rates on reverse charge basis.

Illustration 2:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/N)
1	Sand	10	Y
2	Cement	15	Y
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	Paints	5	N

7	Architect/ designing/ CADdrawing etc.	10	Y
8	Aluminium windows, Ply, commercial wood	15	N

In this example, the promoter has procured 80 per cent. of goods and services including cement from a GST registered person. However, he has procured paints, aluminum windows, ply and commercial wood etc. from an unregistered supplier. Hence at the end of financial year, the promoter is not required to pay GST on inputs on reverse charge basis.

Illustration 3:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs procured from registered supplier? (Y/N)
1	Sand	10	N
2	Cement	15	N
3	Steel	15	Y
4	Bricks	10	Y
5	Flooring tiles	10	Y
6	Paints	5	Y
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows	15	N
9	Ply, commercial wood	10	N

In this example, the promoter has procured 50 per cent. of goods and services from a GST registered person. However, he has procured sand, cement and aluminum windows, ply and commercial wood etc. from an unregistered supplier. Thus, value of goods and services procured from registered suppliers during a financial year falls short of threshold limit of 80 per cent. To fulfill his tax liability on the shortfall of 30 per cent. from mandatory purchase, the promoter has to pay GST on cement at the applicable rate on reverse charge basis. After payment of GST on cement, on the remaining shortfall of 15 per cent., the promoter shall pay tax @ 18 per cent. under RCM.

Annexure IV**FORM**

(Form for exercising one time option to pay tax on construction of apartments in a project by the promoters at the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be, by the ¹⁵⁰[20]th of May, 2019)

ReferenceNo. _____

Date _____

To

(To be addressed to the jurisdictional Commissioner)

1. GSTIN:
2. RERA registration Number of the Project:
3. Name of the project, if any:
4. The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the longitude and latitude of the end points of the project:
5. The number, type and the carpet area of apartments for booking or sale in the project:
6. Date of receipt of commencement certificate:

Declaration

I hereby exercise the option to pay tax on construction of apartments in the above mentioned project as under:

I shall pay tax on construction of the apartments: (put (√) in appropriate box)	At the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be	At the rate as specified for item (i) or (ia) or (ib) or (ic) or (id), against serial number 3 in the Table in this notification, as the case may be

2. I understand that this is a one time option, which once exercised, shall not be allowed to be changed.
3. I also understand that invoices for supply of the service can be issued during the period from 1st April 2019 to ¹⁵¹[20]th May 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised here in.

Signature _____

Name _____

Designation _____

Place _____

¹⁵⁰Substituted for the numbers "10" vide notification No. 10/2019-Central Tax (rate), dated 10.05.2019.

¹⁵¹Substituted for the numbers "10" vide notification No. 10/2019-Central Tax (rate), dated 10.05.2019.

Date _____

Part-II**¹⁵²[Annexure: Scheme of Classification of Services]**

[Note: It was issued as annexure to the notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 and has been amended *vide* notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019)]

Annexure: Scheme of Classification of Services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
1	Chapter 99		All Services
2	Section 5		Construction Services
3	Heading 9954		Construction services
4	Group 99541		Construction services of buildings
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	Group 99542		General construction services of civil engineering works
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

¹⁵² Issued as Annexure to the notification No. 11/2017-Central Tax (Rate), dated 28.06.2017.

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
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 now here else classified
21		995429	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above
22	Group 99543		Site preparation services
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 now here else classified
28		995439	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
29	Group 99544		Assembly and erection of prefabricated constructions
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 now here else classified
34		995449	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
35	Group 99545		Special trade construction services
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 now here else classified
44		995459	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
45	Group 99546		Installation services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
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	Group 99547		Building completion and finishing services
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	Section 6		Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services
65	Heading 9961		Services in wholesale trade
66	Group 99611		
67		996111	Services provided for a fee or commission or on contract basis on wholesale trade
68	Heading 9962		Services in retail trade
69	Group 99621		
70		996211	Services provided for a fee or commission or on contract basis on retail trade
71	Heading 9963		Accommodation, food and beverage services
72	Group 99631		Accommodation services
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	Group 99632		Other accommodation services
77		996321	Room or unit accommodation services for students in student residences
78		996322	Room or unit accommodation services provided by Hostels, Camps,

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
			Paying Guest and the like
79		996329	Other room or unit accommodation services nowhere else classified
80	Group 99633		Food, edible preparations, alcoholic and non-alcoholic beverages serving services
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	Heading 9964		Passenger transport services
90	Group 99641		Local transport and sightseeing transportation services of passengers
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	Group 99642		Long-distance transport services of passengers
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

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
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	Heading 9965		Goods Transport Services
108	Group 99651		Land transport services of Goods
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	Group 99652		Water transport services of goods
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	Group 99653		Air and space transport services of goods
117		996531	Air transport services of letters and parcels and other goods
118		996532	Space transport services of freight
¹⁵³ [118a]	Group 99654		Multimodal Transport of goods from a place in India to another place in India
118b		996541	Multimodal Transport of goods from a place in India to another place in India]
119	Heading 9966		Rental services of transport vehicles¹⁵⁴[with] operators
120	Group 99660		Rental services of transport vehicles¹⁵⁵[with] operators
121		996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, ¹⁵⁶ [with] operator
122		996602	Rental services of water vessels including passenger vessels, freight vessels and the like ¹⁵⁷ [with] operator
123		996603	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like ¹⁵⁸ [with] operator
124		996609	Rental services of other transport vehicles nowhere else classified [with] operator
125	Heading 9967		Supporting services in transport

¹⁵³ Inserted entry No. 118a and 118b vide notification No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).

¹⁵⁴ Substituted for the words "with or without" vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁵⁵ Substituted for the words "with or without" vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁵⁶ Substituted for the words "with or without" vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁵⁷ Substituted for the words "with or without" vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁵⁸ Substituted for the words "with or without" vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
126	Group 99671		Cargo handling services
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	Group 99672		Storage and warehousing services
132		996721	Refrigerated storage services
133		996722	Bulk liquid or gas storage services
134		996729	Other storage and warehousing services
135	Group 99673		Supporting services for railway transport
136		996731	Railway pushing or towing services
137		996739	Other supporting services for railway transport nowhere else classified
138	Group 99674		Supporting services for road transport
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	Group 99675		Supporting services for water transport (coastal, transoceanic and inland waterways)
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	Group 99676		Supporting services for air or space transport
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	Group 99679		Other supporting transport services
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	Heading 9968		Postal and courier services
160	Group 99681		Postal and courier services
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	Heading 9969		Electricity, gas, water and other distribution services
166	Group 99691		Electricity and gas distribution services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
167		996911	Electricity transmission services
168		996912	Electricity distribution services
169		996913	Gas distribution services
170	Group 99692		Water distribution and other services
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	Section 7		Financial and related services; real estate services; and rental and leasing services
175	Heading 9971		Financial and related services
176	Group 99711		Financial services (except investment banking, insurance services and pension services)
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	Group 99712		Investment banking services
183		997120	Investment banking services
184	Group 99713		Insurance and pension services (excluding reinsurance services)
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	Group 99714		Reinsurance services
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	Group 99715		Services auxiliary to financial services (other than to insurance and pensions)
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

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
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	Group 99716		Services auxiliary to insurance and pensions
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	Group 99717		Services of holding financial assets
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	Heading 9972		Real estate services
221	Group 99721		Real estate services involving owned or leased property
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	Group 99722		Real estate services on a fee or commission basis or on contract basis
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	Heading 9973		Leasing or rental services ¹⁵⁹[without] operator
233	Group 99731		Leasing or rental services concerning machinery and equipment ¹⁶⁰[without] operator
234		997311	Leasing or rental services concerning transport equipments including containers, ¹⁶¹ [without] operator
235		997312	Leasing or rental services concerning agricultural machinery and equipment ¹⁶² [without] operator
236		997313	Leasing or rental services concerning construction machinery and equipment ¹⁶³ [without] operator

¹⁵⁹ Substituted for the words “with or without” vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁶⁰ Substituted for the words “with or without” vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁶¹ Substituted for the words “with or without” vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁶² Substituted for the words “with or without” vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁶³ Substituted for the words “with or without” vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
237		997314	Leasing or rental services concerning office machinery and equipment (except computers) ¹⁶⁴ [without] operator
238		997315	Leasing or rental services concerning computers ¹⁶⁵ [without] operators
239		997316	Leasing or rental services concerning telecommunications equipment ¹⁶⁶ [without] operator
240		997319	Leasing or rental services concerning other machinery and equipments ¹⁶⁷ [without] operator
241	Group 99732		Leasing or rental services concerning other goods
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	Group 99733		Licensing services for the right to use intellectual property and similar products
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	Section 8		Business and Production Services

¹⁶⁴ Substituted for the words "with or without" vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁶⁵ Substituted for the words "with or without" vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁶⁶ Substituted for the words "with or without" vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁶⁷ Substituted for the words "with or without" vide notification No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
261	Heading 9981		Research and development services
262	Group 99811		Research and experimental development services in natural sciences and engineering
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	Group 99812		Research and experimental development services in social sciences and humanities
268		998121	Research and experimental development services in social sciences
269		998122	Research and experimental development services in humanities
270	Group 99813		Interdisciplinary research services
271		998130	Interdisciplinary research and experimental development services
272	Group 99814		Research and development originals
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	Heading 9982		Legal and accounting services
279	Group 99821		Legal services
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	Group 99822		Accounting, auditing and bookkeeping services
287		998221	Financial auditing services
288		998222	Accounting and bookkeeping services
289		998223	Payroll services
290		998224	Other similar services nowhere else classified
291	Group 99823		Tax consultancy and preparation services
292		998231	Corporate tax consulting and preparation services
293		998232	Individual tax preparation and planning services
294	Group 99824		Insolvency and receivership services
295		998240	Insolvency and receivership services
296	Heading 9983		Other professional, technical and business services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
297	Group 99831		Management consulting and management services; information technology services
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	Group 99832		Architectural services, urban and land planning and landscape architectural services
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	Group 99833		Engineering services
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	Group 99834		Scientific and other technical services
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	Group 99835		Veterinary services
335		998351	Veterinary services for pet animals

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
336		998352	Veterinary services for livestock
337		998359	Other veterinary services nowhere else classified
338	Group 99836		Advertising services and provision of advertising space or time
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	Group 99837		Market research and public opinion polling services
346		998371	Market research services
347		998372	Public opinion polling services
348	Group 99838		Photography and videography and their processing services
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	Group 99839		Other professional, technical and business services
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	Heading 9984		Telecommunications, broadcasting and information supply services
366	Group 99841		Telephony and other telecommunications services
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	Group 99842		Internet telecommunications services
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	Group 99843		On-line content services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
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	Group 99844		News agency services
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	Group 99845		Library and archive services
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	Group 99846		Broadcasting, programming and programme distribution services
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	Heading 9985		Support services
401	Group 99851		Employment services including personnel search, referral service and labour supply service
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	Group 99852		Investigation and security services
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	Group 99853		Cleaning services
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)

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
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	Group 99854		Packaging services
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	Group 99855		Travel arrangement, tour operator and related services
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	Group 99859		Other support services
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	Heading 9986		Support services to agriculture, hunting, forestry, fishing, mining and utilities
455	Group 99861		Support services to agriculture, hunting, forestry and fishing
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	Group 99862		Support services to mining
463		998621	Support services to oil and gas extraction
464		998622	Support services to other mining nowhere else classified
465	Group 99863		Support services to electricity, gas and water distribution
466		998631	Support services to electricity transmission and distribution
467		998632	Support services to gas distribution
468		998633	Support services to water distribution

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
469		998634	Support services to distribution services of steam, hot water and air-conditioning supply
470	Heading 9987		Maintenance, repair and installation (except construction) services
471	Group 99871		Maintenance and repair services of fabricated metal products, machinery and equipment
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	Group 99872		Repair services of other goods
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	Group 99873		Installation services (other than construction)
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

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
498	Heading 9988		Manufacturing services on physical inputs (goods) owned by others
499	Group 99881		Food, beverage and tobacco manufacturing services
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	Group 99882		Textile, wearing apparel and leather manufacturing services
510		998821	Textile manufacturing services
511		998822	Wearing apparel manufacturing services
512		998823	Leather and leather product manufacturing services
513	Group 99883		Wood and paper manufacturing services
514		998831	Wood and wood product manufacturing services
515		998832	Paper and paper product manufacturing services
516	Group 99884		Petroleum, chemical and pharmaceutical product manufacturing services
517		998841	Coke and refined petroleum product manufacturing services
518		998842	Chemical product manufacturing services
519		998843	Pharmaceutical product manufacturing services
520	Group 99885		Rubber, plastic and other non-metallic mineral product manufacturing service
521		998851	Rubber and plastic product manufacturing services
522		998852	Plastic product manufacturing services
523		998853	Other non-metallic mineral product manufacturing services
524	Group 99886		Basic metal manufacturing services
525		998860	Basic metal manufacturing services
526	Group 99887		Fabricated metal product, machinery and equipment manufacturing services
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	Group 99888		Transport equipment manufacturing services
535		998881	Motor vehicle and trailer manufacturing services
536		998882	Other transport equipment manufacturing services
537	Group 99889		Other manufacturing services
538		998891	Furniture manufacturing services
539		998892	Jewellery manufacturing services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
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	Heading 9989		Other manufacturing services; publishing, printing and reproduction services; materials recovery services
547	Group 99891		Publishing, printing and reproduction services
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	Group 99892		Moulding, pressing, stamping, extruding and similar plastic manufacturing services
551		998920	Moulding, pressing, stamping, extruding and similar plastic manufacturing services
552	Group 99893		Casting, forging, stamping and similar metal manufacturing services
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	Group 99894		Materials recovery (recycling) services, on a fee or contract basis
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	Section 9		Community, social and personal services and other miscellaneous services
560	Heading 9991		Public administration and other services provided to the community as a whole; compulsory social security services
561	Group 99911		Administrative services of the government
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	Group 99912		Public administrative services provided to the community as a whole
567		999121	Public administrative services related to External Affairs, Diplomatic and Consular services abroad

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
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	Group 99913		Administrative services related to compulsory social security schemes
577		999131	Administrative services related to sickness, maternity or temporary disablement benefit schemes
578		999132	Administrative services related to government employee pensionschemes; 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	Heading 9992		Education services
582	Group 99921		Pre-primary education services
583		999210	Pre-primary education services
584	Group 99922		Primary education services
585		999220	Primary education services
586	Group 99923		Secondary Education Services
587		999231	Secondary education services, general
588		999232	Secondary education services, technical and vocational
589	Group 99924		Higher education services
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	Group 99925		Specialised education services
595		999259	Specialised education services
596	Group 99929		Other education and training services and educational support services
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	Heading 9993		Human health and social care services
604	Group 99931		Human health services
605		999311	Inpatient services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
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	Group 99932		Residential care services for the elderly and disabled
614		999321	Residential health-care services other than by hospitals
615		999322	Residential care services for the elderly and persons with disabilities
616	Group 99933		Other social services with accommodation
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	Group 99934		Social services without accommodation for the elderly and disabled
622		999341	Vocational rehabilitation services
623		999349	Other social services without accommodation for the elderly and disabled nowhere else classified
624	Group 99935		Other social services without accommodation
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	Heading 9994		Sewage and waste collection, treatment and disposal and other environmental protection services
630	Group 99941		Sewerage, sewage treatment and septic tank cleaning services
631		999411	Sewerage and sewage treatment services
632		999412	Septic tank emptying and cleaning services
633	Group 99942		Waste collection services
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	Group 99943		Waste treatment and disposal services
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	Group 99944		Remediation services
643		999441	Site remediation and clean-up services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
644		999442	Containment, control and monitoring services and othersite remediation services
645		999443	Building remediation services
646		999449	Other remediation services nowhere else classified
647	Group 99945		Sanitation and similar services
648		999451	Sweeping and snow removal services
649		999459	Other sanitation services nowhere else classified
650	Group 99949		Others
651		999490	Other environmental protection services nowhere else classified
652	Heading 9995		Services of membership organisations
653	Group 99951		Services furnished by business, employers and professional organisations Services
654		999511	Services furnished by business and employers organisations
655		999512	Services furnished by professional organisations
656	Group 99952		Services furnished by trade unions
657		999520	Services furnished by trade unions
658	Group 99959		Services furnished by other membership organisations
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	Heading 9996		Recreational, cultural and sporting services
669	Group 99961		Audiovisual and related services
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	Group 99962		Performing arts and other live entertainment event presentation and promotion services
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	Group 99963		Services of performing and other artists
681		999631	Services of performing artists including actors, readers, musicians, singers, dancers, television personalities, independent models and the like

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
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	Group 99964		Museum and preservation services
685		999641	Museum and preservation services of historical sites and buildings
686		999642	Botanical, zoological and nature reserve services
687	Group 99965		Sports and recreational sports services
688		999651	Sports and recreational sports event promotion and organization services
689		999652	Sports and recreational sports facility operation services
690		999659	Other sports and recreational sports services nowhere else classified
691	Group 99966		Services of athletes and related support services
692		999661	Services of athletes
693		999662	Support services related to sports and recreation
694	Group 99969		Other amusement and recreational services
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	Heading 9997		Other services
701	Group 99971		Washing, cleaning and dyeing services
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	Group 99972		Beauty and physical well-being services
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	Group 99973		Funeral, cremation and undertaking services
714		999731	Cemeteries and cremation services
715		999732	Undertaking services
716	Group 99979		Other miscellaneous services
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	Heading 9998		Domestic services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
724	Group 99980		Domestic services
725		999800	Domestic services both part time and full time
726	Heading 9999		Services provided by extraterritorial organisations and bodies
727	Group 99990		Services provided by extraterritorial organisations and bodies
728		999900	Services provided by extraterritorial organisations and bodies

Note: The Principal notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 01.07.2017) was issued vide GSR 690(E) dated 28.06.2017; and has been since amended vide notification No. 20/2017-Central Tax (Rate), dated 22.08.2017; No. 24/2017-Central Tax (rate), dated 21.09.2017; No. 31/2017-Central Tax (Rate), dated 13.10.2017; No. 46/2017-Central Tax (Rate), dated 14.11.2017 (effective from 15.11.2017) ; No. 1/2018-Central Tax (Rate), dated 25.01.2018; No. 13/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No. 17/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No. 27/2018-Central Tax (Rate), dated 31.12.2018 (effective from 01.01.2019); No. 30/2018-Central Tax (Rate), dated 31.12.2018 (effective from 1.1.2019); No. 03/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No. 10/2019-Central Tax (Rate), dated 10.05.2019; No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No. 26/2019-Central Tax (Rate), dated 22.11.2019; and No. 2/2020-Central Tax (Rate), dated 26.03.2020 (w.e.f. 01.04.2020); No. 02/2021-Central Tax (Rate), dated 02.06.2021 (w.e.f. 02.06.2021); No. 04/2021-Central Tax (Rate), dated 14.06.2021; No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 15/2021-Central Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022, but superceded before coming into force); and No. 22/2021-Central Tax (Rate), dated 31.12.2021(w.e.f. 01.01.2022).

Part-III

Explanatory Notes to the Scheme of Classification of Services

Preface

1. 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 UNCPC, 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 for Classification of Services under GST

[Chapter 99]

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 market 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 night clubs;
- 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, gymnasia, 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 carparks;
- 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. river works 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, pylon 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 horseraces
- 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 drain pipes;
- 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 workservices;
- v. contaminated top soil stripping workservices;
- vi. other excavating and earthmoving workservices

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 drain fields

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 brick laying, 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 fireplaces;
- 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 **Installations 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 telecommunication 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 works 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 material 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 metalwork;
- xi. installation services of grilles covering radiators

995477 Fencing and railings services

This service code includes

- i. installation services of fences, railings and similar enclosures. The fence 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 sand blasting;
- 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 accommodations 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.

996335 Catering 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

996337 Other 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, 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 taxi.

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.,

- airportshuttles;
- 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 onedestination;
 - iv. transport of accompanying luggage, animals and other items that may be carried along withpassengers.

This service code does not include:

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

996423 *Taxi services including radio taxi & other similarservices*

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-scheduledbasis;
- ii. transport of accompanying luggage, animals and other items that may be carried;
- iii. servicesprovidedbyseacruisesthatincludetransportation,accomm odation, foodservices,recreationalandotherentertainmentservicesinanall-inclusive fare; coastal and transoceanic water transportation of passengers on scheduled or non-scheduled basis, by other water transport vehicles, regardless of the class ofservice;
- iv. transportation of passengers from port to port, including on freightships;

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/internationalnon-scheduled airtransportservicesof 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 tanktrucks;
- ii. transportation by road of other bulk liquids or gases in special tanktrucks;
- 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 (crudeoil, natural gas and refined petroleum products) in special tankcars;
- ii. transportation by railway of other bulk liquids or gases in special tankcars;
- iii. transportation by railway of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling intransport;
- iv. transportationoflettersandparcelsbyrailwayonbehalfofpostalandcourier services; transportation by railway of dry bulk goods such as cereals, flours, cement, sand, coaletc.;
- v. transportation by railway of live animals; transportation by railway of cars, trucks and trucktrailers;
- vi. transportation by railway of other goodsn.e.c

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

This service code includes

- i. transportation via pipeline of crude or refined petroleum and petroleum products; transportation via pipeline of naturalgas;
- ii. transportation via pipeline of other chemical products, of coal slurry and of other products, not elsewhereclassified

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 ofgoods**

996521 *Coastal and transoceanic (overseas) water transport services of goodsbyrefrigeratorvessels,tankers,bulkcargovessels,container shipsetc.*

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 offreight**

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 offreight

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

9966 Rental services of transport vehicles with operators**99660 Rental services of transport vehicles with operators****996601 Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with operator.**

This service code includes rental of buses or coaches, trucks and other motorized freight vehicles, with 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 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 crew

996603 Rental services of aircraft including passenger aircrafts, freight aircrafts etc with operator

This service code includes rental services of passenger aircraft or aircraft suitable for passenger and/or freight (including helicopters) with 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

- i. operations 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;
- ii. services to coastal, inland and transoceanic shipping, provided by locks, boat lifts, weirs, sluices;
- iii. services to coastal, inland and transoceanic shipping, provided by lighthouses, lightships and light vessels, buoys, channel markers and similar aids to navigation;
- iv. 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

- i. 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;
- ii. 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

- i. 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;
- ii. 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 includes 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 to wing 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 arrangements 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, "poster estante" 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 fuel 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 aspects 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 997134 (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 landsubsideance
- 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
- stockpricequotationservicesmadeavailablethroughaninformation 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
- personalfinancialplanningadvisoryservicesnotinvolvingdecision-

- 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,underinstructions,ofsafekeepingofandaccountingforvaluable 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 (Group99844)

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
- financialmanagementconsultingservices(exceptbusinesstax),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 currencypackageservices,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
- servicesof 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 leaseholders houses, flats, apartment buildings, multiple-use buildings that are primarily residential, residential mobile homesites.

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:

- realestateagencyandbrokerageservicesrelatedtobuildings,andsimilar 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 without operator

This heading includes:

- rental or operational leasing of machinery and equipment and personal and household goods, 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 without operator**997311 Leasing or rental services concerning transport equipments including containers without operator**

This service code includes:

- leasing and rental services of intermodal containers
- leasing, rental or hiring services concerning other land transport equipment 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 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 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 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) 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 without operator, cf.997316
- leasing, rental or hiring services concerning telecommunications equipment, cf.997317

997316 *Leasing or rental services concerning computers 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, without operator.

This service code does not include:

- financial leasing of computers, cf.997114

997317 *Leasing or rental services concerning telecommunications equipment 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 without operator*

This service code includes:

- leasing, renting or hiring services concerning all kinds of machinery, whether motor 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 videogames

997323 *Leasing or rental services concerning furniture and other household appliances*

This service code includes:

- leasing, renting or hiring services concerning furniture (incl. mattress 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 lawn mowers
- rental,leasingorhiringsservicesconcerningmachineryandequipmen tused 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 level so 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 artworks***

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 constitution 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 disuse 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 contractor 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

9982 *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

- 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;
- compilation of financial statements from information provided by the client. No assurances regarding the accuracy of the resulting statements are provided;
- preparation of business tax returns, when provided as a package with the preparation of financial statements for a single fee are classified here;
- compilation of income statements, balance sheets, etc;
- analysis of balance sheets, etc; other accounting services such as attestations, valuations, preparation of pro forma statements, etc.;
- classifying and recording business transactions in terms of money or some unit of measurement in the books of account;
- 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

9983 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:

- i. working capital and liquidity management, determination of an appropriate capital structure;
- ii. analysis of capital investment proposals;
- iii. asset management; development of accounting systems and budgeting and budgetary controls;
- iv. 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, logistic 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 stand by 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 webpage, 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 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 overtheInternet;otherIThostingorinfrastructureprovisioningservi
cessuch 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
todiagnosenetworkingproblemsandgathercapacityandusagestatisticsfor 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

- 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 consist 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 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

- 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.;
- 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, brown field 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 wastewater;
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 work so far 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 animal 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, smartphones, tablets, laptops and similar devices to send and receive data (other than voice or text), including provision of dedicated 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 videoconferencing

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 newspaper 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

- providing audio and/or video programming on a subscription basis in a

- analogous 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 (pay rolling) 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 make 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, counseling, 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

- i. services related to sales of transportation and related services;
- ii. arranging reservations for airline tickets;
- iii. arranging reservations for rail seats;
- iv. reservation services for bus transportation; arranging reservations for rental cars;
- v. 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 tradeshow 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 audio visual 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 steno type services such as court reporting; publicstenography 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. otherservicesnecessaryforagriculturalproduction;Cropproduction 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 far manimal 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 wild life

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 Maintenance, repair and installation (except construction)services**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 pipework; 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 motorcars;
- iv. puncture repair services, wheel adjustment and balancing for motorcars;
- 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, under sealing, 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, electro medical 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 house hold 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, stonecutting, 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.998386
- audio and video production services, cf.999613

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:

- wholesaletradeservicesinwasteandscrapincludingcollecting,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 streetlighting
- 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 streetcleaning
- 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 selection and promotion, rating methods, job descriptions, evaluation and classification, administration of civil service regulations and similar matters
- iii. 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. combating 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:

- i. public correctional services
- ii. public administrative services related to corrections
- iii. 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:

- i. 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
- ii. 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:

- i. public administrative services related to government employee pension schemes and for old-age, disability or survivors' benefit other than for government employees
- ii. 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, cross bite, overbite, etc., including dental surgery even when given in hospitals to in patients
- 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:

- child birth 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 afterbirth

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 halfwayhouses

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 day time 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 to delivered

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 counseling 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, backdoor 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 land fill 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 land fills 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 onsite.

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 other 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 home owners' 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 **Audio-visual 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 broadcasted one within a sound recording studio
- iv. original recordings of sounds, words and music converted to a

digital or analogue format

999612 ***Motion picture, video tape, 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 aspect so fan audio visual 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 audio visual works, except film, i.e. creating large-run and small-run reproductions of audiovisual works (video, digital media, etc.)for a variety of

- uses. These productions 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 audio visual 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 audio visual 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 audio visual 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 audio visual work
 - b. recording of music that is timed to the sequence of an audio visual work
 - c. mixing and recording licensed and client-supplied music and sound for integration into the soundtrack of an audio visual 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 funfair
- 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 slot machine 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. videogames
- 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****99971 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.

99973 Funeral, cremation and undertakings services**999731 Cemeteries and cremation services**

This service code includes:

- i. management and maintenance services of cemeteries, care of graves and grave yards
- 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
