SECOND SCHEDULE
(Taxable Services)
(see section 3)
Part I

Sr. No.	Description	Classification Code, if Applicable	Rate of Tax
(1)	(2)	(3)	(4)
1	All services, except those specified in serial numbers 2 and 3 of this Part, Part-II and Part-III.	Respective headings	Sixteen percent
2	Services provided by persons for carriage of goods by rail or road.	98.04 9804.20009804.9000 and respective headings	15% With input tax adjustment for service provider and service recipient.
3	Telecommunication services: (a) telephone services; (b) fixed line voice telephone service; (c) wireless telephone; (d) cellular telephone; (e) wireless local loop telephone; (f) video telephone; (g) payphone cards; (h) pre-paid calling cards; (i) voice mail service; (j) messaging service; (k) short message service (SMS); (l) multimedia message service (MMS); (m) bandwidth services used for voice and video telecommunication services: (i) copper line based; (ii) fiber-optic based; (iii) co-axial cable based; (iv) microwave based; (v) satellite based; (n) telegraph; (o) telex; (p) telefax; (q) store and forward fax	98.12 [9857.0000, 9858.0000]	Nineteen and a half percent

	services; (r) audio-text services; (s) tele-text services; (t) trunk radio services; (u) paging services; (v) voice paging services; (w) radio paging services; (x) vehicle and other tracking services; and (y) burglar and security alarm services; (z) (i) internet services, whether dialup or broadband, including email services, data communication network services (DCNS) and value added data services; (ii) such charges payable on the international leased lines or bandwidth services used by: (a) software exporting firms registered with Pakistan Software Export Board; and (b) data and internet service providers licensed by the Pakistan Telecommunication Authority; and (iii) such charges payable on the international leased lines used by the software exporting firms registered with Pakistan Software Export Board for software exports.		

PART II
FIXED-TAXED SERVICES

The services enumerated below, shall be fixed rate, subject to the conditions, if any, specified hereunder:

Sr. No.	Description	Classification Code, if Applicable	Rate of Tax

(1)	(2)	(3)	(4)
1	Services provided by property developers, builders and promoters (including their allied services);	9807.0000 and respective sub-headings of heading 98.14	Rs.100 per square yard for land development and Rs.50 per square feet for building construction.
2	Freight forwarding agents.	9805.3000	Rs. 1000 per bill of lading

PART-III
REDUCED RATE SERVICES

The services enumerated below, shall be reduced rate, subject to the conditions, if any, specified hereunder:

Sr. No.	Description	Classification code, if applicable	Rate of tax
(1)	(2)	(3)	(5)
1	Hotels, motels and guest houses	9801.1000	[210][(a) eight percent without input tax adjustment where payment against services is received through debit or credit cards, mobile wallets or QR scanning; and (b) sixteen percent for others.]
2	Marriage halls and lawns (by whatever name called) including pandal and shamiana services. Catering services (including all ancillary/allied services such as floral or other decoration, furnishing of space whether or not involving rental of equipment and accessories).	9801.3000 9801.5000	[211][Eight] percent without input tax adjustment.

[210]Substituted by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (i)

[211]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

3	Services provided in respect of insurance to a policy holder by an insurer, including a re-insurer for: (a) fire insurance; (b) goods insurance; (c) health insurance; (d) life insurance; (e) marine insurance; (f) theft insurance; and (g) any other insurance.	98.13	(a) Zero percent without input tax adjustment for health insurance for individuals; and (b) Five percent for insurance agents and insurance brokers; (c) Sixteen percent of gross premium paid, for others.
4	Services provided by restaurants including cafes, food (including ice-cream) parlors, coffee houses, coffee shops, deras, food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc.	9801.2000 [9801.9000]	(a) [212][Eight] percent without input tax adjustment where payment against services is received through debit or credit cards , mobile wallets or QR scanning; and (b) Sixteen percent for others.
5	Franchise services including intellectual property rights and licensing	9823.0000 9839.0000 and respective headings	(a) Zero percent without input tax adjustment for services relating to educational institutions for information technology; and (b) Five percent without input tax adjustment for services relating to educational institutions other than educational institutions for information technology; and (c) Sixteen percent for others.
6	[Construction services and services provided by contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning),	9824.0000 and 9814.2000	five percent without input tax credit or adjustment in respect of Government civil works and sixteen percent with input tax credit or adjustment for others.

[212]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

	horticultural works, multi-discipline works (including turn-key projects) and similar other works) **Explanation:** Notwithstanding the rate of 5% fixed in column 4, the following further reduced rates shall be applicable: (a) one per cent for all services specified at S.No.14 without input tax credit or adjustment to the extent of Government civil works including those of cantonment boards involved in the ongoing development schemes and projects launched during Financial Year 2016-17 and funded under the Annual Development Plan of the Punjab Government or funded through foreign loans where the negotiations were finalized after 1st of July 2016 or funded under Public Sector Development Program of the Federal Government or funded by the Cantonment Boards; and (b) zero per cent for all services specified at S.No.14 without input tax credit/adjustment to the extent of Government civil works including those of cantonment boards involved in the ongoing development schemes and projects launched prior to Financial Year 2016-17 and funded under the Annual Development Plan of the Punjab		

	Government or funded through foreign loans where the negotiations were finalized as on 1st of July 2016 or funded under Public Sector Development Program of the Federal Government or funded by Cantonment Boards.		
7	Services provided for personal care by beauty parlors, salons, clinics, sliming clinics, spas (including saunas, Turkish baths and Jacuzzi) and similar other establishments.	9810.0000 9848.0000 9847.0000 9821.4000 9821.5000 9815.7000 and respective headings	Five percent without input tax adjustment.
8	Information technology-enabled or information technology based services including software development, software customization, software maintenance, system support, system assembly, system integration, system designing and architecture, system analysis, system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations, data migration or transfer, system security or protection, web designing, web development, web hosting, network designing, services relating to enterprise resource or management planning (including marketing of products), development and sale of smart phone	9815.6000 and respective heading	(a) Zero percent without input tax adjustment for services provided by software or IT-based system development persons; and (b) Five percent without input tax adjustment for others.

	applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.] [**Explanation:** This entry includes and shall be deemed to have always included real estate aggregators and streaming/over-the-top (OTT) services.]		
9	[Services provided by other consultants (by whatever name called or treated, whether as consultant or otherwise) including human resource and personnel development services, exhibition or convention services including provision of space, equipment, accessories and other allied services, [213][* * * * * * * * * * * * *] valuation services, evaluation services (including competency and eligibility testing services), certification, verification and equivalence services, market research services, marketing or sales services (including marketing agencies and on line marketing or sales services), surveyors services, training or coaching services (other than general education services) and credit rating services.	9815.9000 [9832.0000, 9827.0000, 9818.3000, 9818.2000, 9819.9300, 9852.0000, 9859.0000, 9825.0000, 9819.5000, 9849.0000, 9818.9000, 9853.0000, 9856.0000 and respective headings.	(a) Zero percent without input tax adjustment for training services related to Information Technology; and (b) Sixteen percent for others.

[213]Omitted by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (iii).

10	Services provided by tour operators and travel agents including all their allied services or facilities.	9805.5100, 9805.5000, 9803.9000.	[214][Eight] percent without input tax adjustment.
11	Manpower recruitment agents, including labour and manpower supplies.	9805.6000	(a) Five percent without input tax adjustment for services where the value of service is fixed by the Bureau of Emigration and Overseas Employment; and (b) Sixteen percent for others.
12	Services provided by property dealers and realtors.	9806.2000, 9844.0000.	[215][Eight] percent without input tax adjustment.
13	Services provided by fashion designers, including use of brand name, logo or house mark (whether or not registered) in the manufacturing or trading of products whether relating to textile, leather, jewellery or other product regimes including allied services such as cutting, stitching, printing, manufacturing, fabrication, assembly, embellishment, adornments, display (including marketing, packing and delivery etc.)	9834.0000, 9819.6000, 9839.0000 and respective headings	Five percent without input tax adjustment.
14	Services provided by architects, town planners, landscapers, landscape designers, [interior decorators and interior designers.	9814.1000, 9814.9000, 9814.4000 and respective	[216][Eight] percent without input tax adjustment.

[214]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

[215]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

[216]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

		headings.	
15	Rent-a-car (including renting of all categories of vehicles meant for transportation of persons)	9819.3000 and respective headings	(a) [217][Eight] percent without input tax adjustment for services provided to end consumers; and (b) Sixteen percent for others.
16	Car/automobile dealers	9806.3000 9845.0000	(a) Sixteen percent for services provided by companies or authorized dealers; and (b) Five percent without input tax adjustment, for others.
17	Brokerage (other than stock) and indenting services including *agent*s, brokers, under-writers and auctioneers	9829.0000 9819.1200 9819.1100 9819.1300 9819.9100	(a) Five percent without input tax adjustment for services provided in respect of agricultural produce and home chefs; and (b) Sixteen percent for others.
18	Services provided in specified fields such as health care, gym, physical fitness, indoor sports, games, amusement parks, arcades and other recreation facilities, and body or sauna massage etc.	9821.1000 9821.2000 9821.4000	[218][Eight] percent without input tax adjustment.
19	Services provided by Laundries and dry cleaners	9811.0000	[219][Eight] percent without input tax adjustment.
20	Services provided by Cable TV operators	9819.9000	Five percent without input tax adjustment.
21	Services in relation to supply of tangible goods including machinery, equipment and appliances for use, without transferring right of	Respective headings	Five percent without input tax adjustment.

[217]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

[218]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

[219]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

	possession and effective control of such machinery, equipment and appliances.		
22	Services provided by accountants (including practicing chartered or cost accountants), auditors, actuaries, tax consultants (by whatever name called), practicing company secretaries, receivers, liquidators, auctioneers and corporate law consultants, whether individual or otherwise.	9815.2000 9815.3000 9850.0000 9851.0000 9855.0000 and respective headings	(a) [220][Eight] percent without input tax adjustment for services relating to accountancy, audit, tax or corporate law consultancy; and (b) Sixteen percent for others.
23	Facilities for travel originating from Punjab by Air for domestic and international travel.	9803.1000 9803.1100	Five percent without input tax adjustment.
24	Services provided by skin and laser clinics, cosmetic and plastic surgeons and hair transplant services including consultation services.	9847.0000 and respective headings	Five percent without input tax adjustment.
25	Services provided by warehouses or depots for storage or cold storages including letting of space for storages.	9833.0000 and respective headings	[221][Eight] percent without input tax adjustment.
26	(i) Medical consultation/visit fee exceeding Rs.1500 per consultation/visit of doctors, medical practitioners and medical specialists (ii) Bed/Room charges of hospitals exceeding Rs.6,000/- per day per bed/room.	9815.1000 and other Respective headings	Zero percent without input tax adjustment.
27	Services provided by photography studios and event or occasion	9819.7000 and respective headings	Five percent without input tax adjustment.

[220]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

[221]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

	photographers/film-makers.		
28	Parking services	Respective headings	Five percent without input tax adjustment.
29	Dress designing and stitching services.	Respective headings	Five percent without input tax adjustment.
30	Rental of bulldozers, excavators, cranes, construction equipment, Scaffolding, framework and shuttering, generators, storage containers, Refrigerator, shelf or rack renting, etc	Respective heading	[222][Eight] percent without input tax adjustment.
31	Services in respect of treatment of textile, leather but not limited to Dyeing services, Edging and cutting, cloth treating, water proofing, Embroidery, Engraving, Fabric bleaching, Knitting, Leather staining, Leather working, Pre shrinking, Colour separation services, pattern printing and shoe making services.	Respective heading	Five percent without input tax adjustment.
32	Apartment house management, real estate management and services of rent collection.	Respective heading	[223][Eight] percent without input tax adjustment.
33	Ride-Hailing Services **Explanation:** This entry includes and shall be deemed to have always included cab aggregators.	Respective heading	Five percent without input tax adjustment.
34	Entertainment services (including cinemas, theatres, concerts, circus, sports events,		Zero percent without input tax adjustment.]

[222]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

[223]Substituted for the word "Five" by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (ii).

	races, film, fashion shows and mobile stage shows)		
[224][35.	Foreign exchange services provided by any person including exchange company, Forex Dealer and Money Changer shall pay the tax leviable on the services rendered or provided to any person in respect of currency exchange.	Respective headings	Three percent without input tax adjustment. Explanation: rate shall apply to the services involving consideration of spread charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies.
36.	Event management services (whole range and variety of their services regardless of separate or individual classification thereof).	Respective headings	Eight percent without input tax adjustment.]

[224]Added by the Punjab Finance Act 2026 (L of 2026), published in the Punjab Gazette (Extraordinary), dated: 1st July 2026, pp. 21-24, s.5k (iv).