

¹¹[**Table-1**]
[See section 3(2)]

S. No.	Description	PCT Heading, if applicable	Rate of Tax
(1)	(2)	(3)	(4)
¹⁴ [1.	(i) Services provided or rendered by hotels, motels, guest houses, farmhouses, marriage halls, lawns, clubs and caterers. (ii) Services provided or rendered by restaurants including cafes, food (including ice-cream) parlors, coffee house, coffee shops, deras, food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc.	98.01	(i) ¹³[Fifteen percent (ii) (a) Five percent where payment against services is received through debit or credit cards, mobile wallets or QR scanning subject to the condition that no input tax adjustment or refund shall be admissible; and (b) Fifteen percent where payment received in cash.”.
2.	Advertisement on television and radio, excluding advertisements— (a) sponsored by an agency of the Federal or Provincial Government for health education;	9802.1000 and 9802.2000	¹³ [Fifteen percent

¹¹ Existing Schedule re-named as Table-1 through the Finance (Supplementary) Act, 2022.

¹² Serial number substituted through Finance Act, 2022.

¹³ Substituted for the words “sixteen percent” and “seventeen percent” through Finance Act, 2022.

¹⁴ Serial number 1 and entries relating thereto in columns (2), (3) and (4) are Substituted through Finance Act, 2023.

	(b) sponsored by the Population Welfare Division relating to educational promotion campaign; (c) financed out of funds provided by a Government under grant-in-aid agreement; and (d) conveying public service messages, if telecast on television by the World Wide Fund for Nature (WWF) or United Nations Children's Fund(UNICEF).		
3.	Services provided by persons authorized to transact business on behalf of others— (a) stevedore; (b) customs agents; and (c) ship chandlers.	9805.2000 9805.4000 and 9805.8000	¹³ [Fifteen percent
4.	Courier services and cargo services by road provided by courier companies;	9808.0000 9804.9000	¹³ [Fifteen percent
5.	Construction services, excluding: (i) construction projects (industrial and commercial) of the value (excluding actual and documented cost of land) not exceeding Rs. 50 million per annum. (ii) the cases where sales tax is otherwise paid as property developers or promoters. (iii) Government civil works including Cantonment Boards. (iv) construction of industrial zones, consular buildings and other organizations exempt from income tax. (v) construction work under international tenders against foreign grants-in-aid. (vi) Residential construction projects where the covered area does not exceed 10,000 square feet for houses and 20,000 square feet for apartments.	9824.0000 and 9814.2000	¹³ [Fifteen percent

6.	Services provided by property developers and promoters (including allied services) excluding the actual purchase value or documented cost of land.	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
7.	Services provided by persons engaged in contractual execution of work, excluding: (i) annual total value of the contractual works or supplies does not exceed Rs.50 million; (ii) the contract involving printing or supplies of books.	9809.0000	¹³ [Fifteen percent
8.	Services provided for personal care by beauty parlours, clinics and slimming clinics, body massage centres, pedicure centres; including cosmetic and plastic surgery by such parlours/clinics, but excluding: (i) annual turnover does not exceed Rs.3.6 million; or (ii) the facility of air-conditioning is not installed or available in the premises.	9810.0000 9821.4000 and 9821.5000	¹³ [Fifteen percent
9.	Management consultancy services.	9815.4000, 9819.9300	¹³ [Fifteen percent
10.	Services provided by freight forwarding agents, and packers and movers.	9805.3000, 9819.1400	¹³ [Fifteen percent
¹⁵ [11.	IT services and IT-enabled services. Explanation: - For the purpose of this entry – (a) “IT services” include but not limited to software development, software maintenance, system integration, web design, web development, web hosting and network design; and	Respective headings	Fifteen percent

	(a) “IT enabled services” include but not limited to inbound or outbound call centres, medical transcription, remote monitoring, graphics design, accounting services, human resources (HR) services, telemedicine centres, data entry operations, cloud computing services, data storage services, locally produced television programs and insurance claims processing. ⁶		
12.	Services provided by technical, scientific and engineering consultants.	9815.5000	¹³ [Fifteen percent
13.	Services provided by other consultants including but not limited to human resource and personnel development services; market research services and credit rating services.	9815.9000 9818.3000 9818.2000	¹³ [Fifteen percent
14.	Services provided by tour operators and travel agents including all their allied services or facilities (other than Hajj and Umrah).	9805.5100 9805.5000 9803.9000	¹³ [Fifteen percent
15.	Manpower recruitment agents including labour and manpower supplies.	9805.6000	¹³ [Fifteen percent
16.	Services provided by security agencies.	9818.1000	¹³ [Fifteen percent
17.	Services provided by advertising agents.	9805.7000	¹³ [Fifteen percent
18.	Share transfer or depository agents including services provided through manual or electronic book-entry system used to record and maintain securities and to register the transfer of shares, securities and derivatives.	9805.9000	¹³ [Fifteen percent
19.	Business support services.	9805.9200	¹³ [Fifteen percent
20.	Services provided by fashion designers, whether relating to textile, leather, jewellery or other	9819.6000	¹³ [Fifteen percent

¹⁵Serial number 11 and entries relating thereto in columns (2), (3) and (4) are Substituted through Finance Act, 2023.

	product regimes, including allied services, marketing, packing, delivery and display, etc.		
21.	Services provided by architects, town planners and interior decorators.	9814.1000 9814.9000	¹³ [Fifteen percent
22.	Services provided in respect of rent a car.	9819.3000	¹³ [Fifteen percent
23.	Services provided by specialized workshops or undertakings (auto-workshops; workshops for industrial machinery, construction and earth-moving machinery or other special purpose machinery etc; workshops for electric or electronic equipments or appliances etc. Including computer hard ware; car washing or similar service stations and other workshops).	98.20	¹³ [Fifteen percent
24.	Services provided for purposes including fumigation services, maintenance and repair (including building and equipment maintenance and repair including after sale services) or cleaning services, janitorial services, dredging or de-silting services and other similar services etc.	98.22	¹³ [Fifteen percent
25.	Services provided by underwriter, indenters, commission agents including brokers (other than stock) and auctioneers.	9819.1100, 9819.1200, 9819.1300 and 9819.9100	¹³ [Fifteen percent
26.	Services provided by laboratories other than services relating to pathological or diagnostic tests for patients.	98.17	¹³ [Fifteen percent
27.	Services provided by health clubs, gyms, physical fitness centres, indoor sports and games centres and body or sauna massage centres.	9821.1000 and 9821.2000 9821.4000	¹³ [Fifteen percent
28.	Services provided by laundries and dry cleaners.	9811.0000	¹³ [Fifteen percent
29.	Services provided by cable TV operators.	9819.9000	¹³ [Fifteen percent

30.	Technical analysis and testing services.	9819.9400	¹³ [Fifteen percent
31.	Services provided by TV or radio program producers or production houses.	--	¹³ [Fifteen percent
32.	Transportation through pipeline and conduit services.	--	¹³ [Fifteen percent
33.	Fund and asset (including investment) management services.	--	¹³ [Fifteen percent
34.	Services provided by inland port operators (including airports and dry ports) and allied services provided at ports and services provided by terminal operators including services in respect of public bonded warehouses, excluding the amounts received by way of fee under any law or by-law.	--	¹³ [Fifteen percent
35.	Technical inspection and certification services and quality control (standards' certification) services.	--	¹³ [Fifteen percent
36.	Erection, commissioning and installation services.	--	¹³ [Fifteen percent
37.	Event management services.	--	¹³ [Fifteen percent
38.	Valuation services; competency and eligibility testing services excluding education testing services provided or rendered under a bilateral or multilateral agreement signed by the Government of Pakistan],	--	¹³ [Fifteen percent
39.	Exhibition or convention services.	--	¹³ [Fifteen percent
40.	Services provided in respect of mining of minerals, oil & gas including related and allied activities.	--	¹³ [Fifteen percent
41.	Services provided by property dealers and realtors.	--	¹³ [Fifteen percent
42.	Call centres.	--	¹³ [Fifteen percent
¹⁴ [43.	Services provided by car/ automobile dealers.	--	¹³ [Fifteen percent

44.	Advertisement on hoarding boards, pole signs and signboards, and websites or internet.	9802.9000	¹³ [Fifteen percent
45.	Services provided by landscape designers.	9814.4000	¹³ [Fifteen percent
46.	Sponsorship services.	9805.9100	¹³ [Fifteen percent
47.	Services provided or rendered by legal practitioners and consultants.	9815.2000	¹³ [Fifteen percent
48.	Services provided by accountants and auditors	9815.3000	¹³ [Fifteen percent
49.	Service provided or rendered by Stockbrokers, future brokers and commodity brokers, money exchanger, surveyors, outdoor photographers, event photographers, videographers, art painters, auctioneers (excluding value of goods) and registrar to an issue.	9819.1000, 9819.2000, 9819.5000, 9819.7000, 9819.8000, 9819.9100, 9819.9500 and 9819.9090	¹³ [Fifteen percent
50.	Services provided by race clubs: Entry/ admission and other services.	- -	¹³ [Fifteen percent
51.	Services provided or rendered by corporate law consultants.	9815.9000	¹³ [Fifteen percent
52.	Visa processing services, including advisory or consultancy services for migration or visa application filing services.	- -	¹³ [Fifteen percent
53.	Debt collection services and other debt recovery services.	- -	¹³ [Fifteen percent
54.	Supply chain management or distribution (including delivery) services.	- -	¹³ [Fifteen percent
55.	Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit.	- -	¹³ [Fifteen percent
56.	Ready mix concrete services.	- -	¹³ [Fifteen percent
57.	Public relations services.	- -	¹³ [Fifteen percent
58.	Training or coaching services other than education services.	- -	¹³ [Fifteen percent
59.	Cleaning services including janitorial services, collection of waste and processing of domestic waste.	9822.2000, 9822.3000 and 9822.9000	¹³ [Fifteen percent
¹⁶ [60.	Electric Power Transmission Services.	- -	Fifteen percent

¹⁶Serial number 60 added through Finance Act, 2023.