

**FIRST SCHEDULE**  
**(Classification of Services)**  
**See sub-section (147) of Section 2**

<b>Tariff Heading</b>	<b>Description</b>
<b>(1)</b>	<b>(2)</b>
<b>98.01</b>	<b>Services provided or rendered by hotels, motels, boatels, resorts, guesthouses, farmhouses, restaurants, clubs, caterers, marriage halls, lawns, mandap, pandal, shamiana, messes and hostels.</b>
9801.1000	Services provided or rendered by hotels, motels, boatels, resorts, guesthouses and farmhouses.
9801.2000	Services provided or rendered by restaurants including café, coffee houses, food huts, ice-cream shops and eateries.
9801.3000	Services provided or rendered by caterers, suppliers of food and drinks.
9801.4000	Services provided or rendered by clubs.
9801.5000	Services provided or rendered by marriage halls, lawns, mandap, pandal and shamiana including floral and decoration, etc.
9801.6000	Services provided or rendered by messes and hostels.
9801.9990	Ancillary services provided or rendered relating thereto "Tariff Heading 98.01".
<b>98.02</b>	<b>Advertisements.</b>
9802.1000	Advertisement on T.V.
9802.2000	Advertisement on radio.
9802.3000	Advertisement on closed circuit T.V.
9802.4000	Advertisement in newspapers and periodicals including magazines, pamphlets, banners, etc.
9802.5000	Advertisement on cable T.V. network.
9802.6000	Advertisement on poles, walls, buildings and vehicles, etc.
9802.7000	Advertisement on billboards, signboards, digital boards, hoardings, etc.
9802.8000	Sale of space for advertisement services.
9802.9000	Advertisement on websites or internet or cell phones.
9802.9990	Other similar services.
<b>98.03</b>	<b>Transportation or travelling of passengers.</b>
803.1000	Travelling of passengers by road, rail, aircraft and ship whether in, from or to Balochistan.
9803.2000	Travelling of passengers by road, rail, aircraft and ship embarking for international journey from Balochistan.
9803.3000	Chartered flight services originating from any airfield in Balochistan.
9803.4000	Flyover of aircraft across the territorial jurisdiction of Balochistan without being to land or to land for non-traffic purpose like emergency as per the Civil Aviation agreement with the countries.
9803.9990	Other similar service.
<b>98.04</b>	<b>Transportation or carriage of goods.</b>
9804.1000	Domestic transportation or carriage of goods by road, rail, aircraft, ship or through pipeline or conduit whether in, from or to Balochistan.
9804.2000	International transportation or carriage of goods by road, rail, aircraft and ship originating from Balochistan.
9804.9990	Other similar services.
<b>98.05</b>	<b>Services provided or rendered by persons authorized to transact business on behalf of others.</b>
9805.1000	Shipping agents.

9805.2000	Stevedores.
9805.2100	Ship management services <sup>2</sup> [including pilotage and beaching.]
9805.3000	Freight forwarding agents.
9805.4000	Customs Agents.
9805.5000	Travel agents.
9805.5100	Tour operators,
9805.5200	Hajj operators.
9805.6000	Recruiting agents.
9805.7000	Advertising agents.
9805.8000	Ship chandlers.
9805.9000	Share transfer agents.
9805.9100	Sponsorship services,
9805.9200	Business support services,
9805.9300	Insurance agents,
9805.9400	Real estate agents,
9805.9990	Other similar services.
<b>98.06</b>	<b>Services provided or rendered in the matters of sale and purchase or hire of movable or immovable goods or property.</b>
9806.1000	Sale and purchase or hire of immovable property.
9806.2000	Property dealers.
9806.3000	Renting of immovable property.
9806.4000	Car or automobile dealers.
9806.5000	Dealers of second hand goods other than car or automobile.
9806.6000	Supply of movable property by way of lease, license or similar arrangements.
9806.9990	Other similar services.
<b>9807.0000</b>	<b>Services provided or rendered by builders or developers for-</b> (a) Development of purchased or leased land for conversion into residential or commercial plots, (b) Construction of residential or commercial units.
<b>9808.0000</b>	<b>Courier services including express cargo and logistic services.</b>
<b>9809.0000</b>	<b>Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.</b>
<b>9810.0000</b>	<b>Services provided or rendered for personal care by beauty parlors, beauty clinics, slimming clinics, salons, manicure and pedicure centers.</b>
<b>9811.0000</b>	<b>Services provided or rendered by laundries and dry cleaners.</b>
<b>98.12</b>	<b>Telecommunication services:</b>
9812.1000	Telephone services.
9812.1100	Fixed line voice telephone services,
9812.1200	Wireless telephone,
9812.1210	Cellular telephone,
9812.1220	Wireless Local Loop telephone,
9812.1300	Video telephone,
9812.1400	Payphone cards,
9812.1500	Prepaid calling cards,
9812.1600	Voice mail service,
9812.1700	Messaging service,
9812.1710	Short Message service (SMS),
9812.1720	Multimedia message service (MMS),
9812.1910	Shifting of telephone connection,
9812.1920	Installation of telephone extension,

9812.1930	Provision of telephone extension,
9812.1940	Changing of telephone connection,
9812.1950	Conversion of NWD connection to Non-NWD or vice versa,
9812.1960	Cost of telephone set,
9812.1970	Restoration of telephone connection,
9812.1990	Other similar services.
9812.2000	Bandwidth services.
9812.2100	Copper line based,
9812.2200	Fiber-optic based,
9812.2300	Co-axial cable based,
9812.2400	Microwave based,
9812.2500	Satellite based,
9812.2600	Voice over IP services,
9812.2900	Other similar services.
9812.3000	Telegraph.
9812.4000	Telex.
9812.5000	Tele-fax.
9812.5010	Store and forward fax services,
9812.5090	Other similar services,
9812.6000	Internet services.
9812.6010	Internet services including email services,
9812.6020	Dial-up internet services,
9812.6030	Broadband services for DSL connection,
9812.6040	Copper line based,
9812.6050	Fiber-optic based,
9812.6060	Co-axial cable based,
9812.6070	Wireless based,
9812.6080	Satellite based,
9812.6090	Internet/email/Data/SMS/MMS services on WLL networks,
9812.6100	Internet/email/Data/SMS/MMS services on cellular mobile networks,
9812.6190	Other similar services.
9812.6200	Data Communication Network services (DCNS),
9812.6210	Copper Line based,
9812.6220	Co-axial cable based,
9812.6230	Fiber-optic based,
9812.6240	Wireless/Radio based,
9812.6250	Satellite based,
9812.6290	Other similar services.
9812.6300	Value added data services,
9812.6310	Virtual private Network services (VPN),
9812.6320	Digital Signature service,
9812.6390	Other similar services.
9812.9000	Audio text services.
9812.9100	Tele-text services,
9812.9200	Trunk radio services,
9812.9300	Paging services,
9812.9400	Voice paging services,
9812.9410	Radio paging services,
9812.9500	Vehicle and other tracking services,

9812.9600	Burglar and security alarm services,
9812.9990	Other similar services.
<b>98.13</b>	<b>Services provided or rendered by financial institutions including insurance companies, cooperative financing societies, leasing companies, modarabas, musharikas, ijarahs, foreign exchange companies, banking and non-banking financial companies and other persons dealing in any such services.</b>
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer:
9813.1100	Goods insurance,
9813.1200	Fire insurance,
9813.1300	Theft insurance,
9813.1400	Marine insurance,
9813.1500	Life insurance,
9813.1600	Health insurance,
9813.1700	Crop insurance.
9813.2000	Cooperative financing societies.
9813.3000	Services provided or rendered in respect of leasing:
9813.3100	Financial leasing,
9813.3200	Hire purchase leasing,
9813.3300	Operating leasing including commodity and equipment leasing, etc.
9813.3900	Services provided or rendered in respect of modaraba, musharikas and ijarahs financing.
9813.4000	Services provided or rendered by banking companies in relation to:
9813.4100	Guarantee,
9813.4200	Brokerage,
9813.4300	Letter of credit including advance, sight or usance L/C for import and export,
9813.4400	Issuance of pay order and demand draft,
9813.4500	Bill of exchange,
9813.4600	Transfer of money or remittance including telegraphic transfer, mail transfer and electronic transfer both domestic and foreign,
9813.4700	Bank guarantee,
9813.4800	Bill collection (clean or documentary) and bill discounting commission,
9813.4900	Safe deposit lockers,
9813.4910	Safe vaults,
9813.4920	Advances and loans,
9813.4930	Other service charges as per SOBC including CIB reports, credit reports, standing instructions, training charges, security movement charges, annual subscription, POS local/ international, call centers, sale /purchase of securities (Bonds/ Shares / Debentures/ NIT etc.), investment banking, dispatch/ communication, capital market, vostro account charges, forward contracts, etc.
9813.5000	Issuance, processing and operation of credit and debit cards.
9813.6000	Commission and brokerage of foreign exchange dealings.
9813.7000	Automated Teller Machine operations, maintenance and management.
9813.8000	Service provided as banker to an issue.
9813.9000	Foreign exchange companies.
9813.9100	Services provided or rendered by non-banking finance companies or institutions,
9813.9990	Other similar services.
<b>98.14</b>	<b>Services provided or rendered by architects, town planners, contractors, property developers or promoters, landscape designers and interior decorators.</b>
9814.1000	Architects or town planners.

9814.2000	Contractor of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works.
9814.3000	Property developers or promoters.
9814.4000	Landscape designers.
9814.5000	Interior decorators.
9814.9990	Other similar services.
<b>98.15</b>	<b>Services provided or rendered by professionals and consultants, etc.</b>
9815.1000	Medical practitioners and consultants.
9815.2000	Legal practitioners and consultants.
9815.3000	Accountants and auditors.
9815.4000	Management consultants.
9815.5000	Technical, scientific and engineering consultants.
9815.6000	Software or IT based system developers and consultants.
9815.7000	Tax practitioners and consultants.
9815.8000	Corporate law practitioners and consultants.
9815.9000	Human resource and personal development consultants.
9815.9100	Healthcare consultants,
9815.9990	Other similar services.
<b>9816.0000</b>	<b>Services provided or rendered in respect of manufacturing or processing for others on toll basis or job basis.</b>
<b>9817.0000</b>	<b>Services provided or rendered by laboratories and medical diagnostic centers including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.</b>
9817.1000	Medical diagnosing of patients including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.
9817.2000	Pathological laboratories.
9817.3000	Radiological laboratories.
9817.4000	Scientific laboratories.
9817.5000	Chemical laboratories.
9817.6000	Mechanical laboratories.
9817.7000	Electrical or electronic laboratories.
9817.8000	Geological laboratories.
9817.9990	Other such laboratories.
<b>98.18</b>	<b>Services provided or rendered by specialized agencies.</b>
9818.1000	Security agency.
9818.2000	Credit rating agency.
9818.3000	Market research agency.
9818.4000	Opinion poll agency.
9818.9990	Other such agencies.
<b>98.19</b>	<b>Services provided or rendered by specified persons or businesses.</b>
9819.1000	Stockbrokers, futures brokers and commodity brokers.
9819.1100	Underwriters,
9819.1200	Indenters,
9819.1300	Commission agents,
9819.1400	Packers and movers.
9819.2000	Foreign exchange companies, forex dealers or money changers.
9819.3000	Rent-a-car or automobile rental service.
<sup>3</sup> [9819.3100	Cab aggregator.]

9819.4000	Prize bond dealers.
9819.5000	Surveyors.
9819.6000	Designers including fashion designers.
9819.7000	Outdoor photographers and videographers.
9819.8000	Public relation services.
9819.8100	Cable TV operators,
9819.8200	TV and radio production services,
9819.8300	Video tape production services,
9819.8400	Sound record services,
9819.8500	Technical testing and analysis services,
9819.8600	Services provided or rendered by a registrar to an issue, depository and transfer of shares.
9819.9000	Auctioneers.
9819.9100	Copy right services,
9819.9200	Art painters.
9819.9300	Services provided or rendered by port operators and port terminal operators,
9819.9400	Services provided or rendered by airport operators and airport terminal operators,
9819.9500	Services provided or rendered by airport service providers and airport ground service providers,
9819.9990	Other similar services.
<b>98.20</b>	<b>Services provided or rendered by specialized workshops or undertakings.</b>
9820.1000	Auto-workshops including motor mechanic shops, air conditioning fitting and cleaning services.
9820.2000	Workshops for industrial machinery construction and earth moving machinery or other special purpose machinery, etc.
9820.3000	Workshops for electric or electronic equipments or appliances including computer hardware.
9820.4000	Car or automobile washing or similar service stations.
9820.9990	Other such workshops.
<b>98.21</b>	<b>Services provided or rendered in specified fields.</b>
9821.1000	Healthcare center, gyms or physical fitness centers, etc.
9821.2000	Indoor sports and games centers.
9821.3000	Baby care centers.
9821.4000	Body massages and sauna centers.
9821.9990	Other similar services.
<b>98.22</b>	<b>Services provided or rendered for specified purposes.</b>
9822.1000	Fumigation services.
9822.2000	Maintenance or cleaning services.
<sup>4</sup> 9822.2100	Waste collection, transportation, processing and management services.]
9822.3000	Janitorial services.
9822.4000	Dredging or de-silting services.
9822.9990	Other similar services.
<b>9823.0000</b>	<b>Franchise services, including royalty, technical or other licensing services.</b>
<b>9824.0000</b>	<b>Construction services.</b>
<b>9825.0000</b>	<b>Management services, including fund and asset management services.</b>
<b>9826.0000</b>	<b>Technical services.</b>
<b>9827.0000</b>	<b>Exhibition or convention services.</b>
<b>9828.0000</b>	<b>Public bonded warehouse services.</b>
<b>9829.0000</b>	<b>Program producers and production houses.</b>
<b>9830.0000</b>	<b>Human resource and personal development services.</b>
<b>9831.0000</b>	<b>Race Clubs.</b>
<b>9832.0000</b>	<b>Labour and manpower supply services.</b>
<b>9833.0000</b>	<b>Film and drama studios including mobile stage shows or cinemas.</b>

<b>9834.0000</b>	<b>Brokerage (other than stocks) and indenting services.</b>
<b>9835.0000</b>	<b>Call centers.</b>
<b>9836.0000</b>	<b>Internet café.</b>
<b>9837.0000</b>	<b>Ready mix concrete services.</b>
<b>9838.0000</b>	<b>Intellectual property services.</b>
<b>9839.0000</b>	<b>Erection, commissioning and installation services.</b>
<b>9840.0000</b>	<b>Electric power transmission or distribution services.</b>
<b>9841.0000</b>	<b>Evaluation services including competency and eligibility testing services.</b>
<b>9842.0000</b>	<b>Cosmetic, plastic surgery and transplant services.</b>
<b>9843.0000</b>	<b>Actuarial services.</b>
<b>9844.0000</b>	<b>Car parking services.</b>
<b>9845.0000</b>	<b>Supply chain management or distribution (including delivery) services.</b>
<b>9846.0000</b>	<b>Notary public and stamp vending services.</b>
<b>9847.0000</b>	<b>CMT stitching services.</b>
<b>9848.0000</b>	<b>Repair and maintenance services.</b>
<b>9849.0000</b>	<b>Forward contract services.</b>
<b>9850.0000</b>	<b>Packaging and handling services.</b>
<b>9851.0000</b>	<b>Toll tax and octroi services.</b>
<b>9852.0000</b>	<b>Broad casting services.</b>
<b>9853.0000</b>	<b>Ride hailing services.</b>
<b>9854.0000</b>	<b>Tuition and coaching centers.</b>
<b>9855.0000</b>	<b>Vocational centers.</b>
<b>9856.0000</b>	<b>Training services.</b>
<b>9857.0000</b>	<b>Entertainment services.</b>
<b>9858.0000</b>	<b>Amusement parks including theme and water parks.</b>
<b>9859.0000</b>	<b>Depot for storage including cold storage services.</b>
<b>9860.0000</b>	<b>Valuation in respect of tangible or noncurrent assets.</b>
<b>9861.0000</b>	<b>Event management services including services by event photographers, event videographers and the persons providing services related to such event management.</b>
<b>9862.0000</b>	<b>Technical inspection and certification services, including quality control certification services and ISO certifications.</b>
<b>9863.0000</b>	<b>Visa processing services, including advisory or consultancy services for migration or visa application filling services.</b>
<b>9864.0000</b>	<b>Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons.</b>
<b>9865.0000</b>	<b>Data processing and provision of information, service of engineers, handling and storage of goods.</b>
<b>9866.0000</b>	<b>Services provided or rendered in respect of survey and exploration of minerals, oil and gas including drilling, refining and related services.</b>
<b>9867.0000</b>	<b>Services provided or rendered in respect of snorkeling, scuba, rafting, surfing and water diving, etc.</b>
<b>9868.0000</b>	<b>Information and 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 applications or games, graphics designing, medical transcription,</b>

	remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.
<sup>5</sup> [9869.0000	Online market place services.]
<sup>6</sup> [9870.0000	Site preparation and clearance, excavation and earth moving and demolition services.]