

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Section 5 : Construction Services | | |
| Heading No.9954 | | Construction services |
| Group 99541 | | Construction services of buildings |
| | 995411 | Construction services of single dwelling or multi dwelling or multi-storied residential buildings |
| | 995412 | Construction services of other residential buildings such as old age homes, homeless shelters, hostels etc |
| | 995413 | Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings |
| | 995414 | Construction services of commercial buildings such as office buildings, exhibition & marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings. |
| | 995415 | Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings |
| | 995416 | Construction Services of other buildings n.e.c |
| | 995419 | Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the buildings covered above. |
| | | |
| Group 99542 | | General construction services of civil engineering works |
| | 995421 | General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels |
| | 995422 | General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks |
| | 995423 | General construction services of long-distance underground/overland/submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works. |
| | 995424 | General construction services of local water & sewage pipelines, electricity and communication cables & related works |
| | 995425 | General construction services of mines and industrial plants |

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|--------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 995426 | General Construction services of Power Plants and its related infrastructure |
| | 995427 | General construction services of outdoor sport and recreation facilities |
| | 995428 | General construction services of other civil engineering works n.e.c. |
| | 995429 | Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above. |
| | | |
| Group 99543 | | Site preparation services |
| | 995431 | Demolition services |
| | 995432 | Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling & boring & core extraction, digging of trenches. |
| | 995433 | Excavating and earthmoving services |
| | 995434 | Water well drilling services and septic system installation services |
| | 995435 | Other site preparation services n.e.c |
| | 995439 | Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above. |
| | | |
| Group 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 |
| | 995443 | Installation services of all types of street furniture (e.g., bus shelters, benches, telephone booths, public toilets, etc.) |
| | 995444 | Other assembly and erection services n.e.c. |
| | 995449 | Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above. |
| | | |
| Group 99545 | | Special trade construction services |
| | 995451 | Pile driving and foundation services |
| | 995452 | Building framing & Roof Framing services |
| | 995453 | Roofing and waterproofing services |
| | 995454 | Concrete services |
| | 995455 | Structural steel erection services |

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 995456 | Masonry services |
| | 995457 | Scaffolding services |
| | 995458 | Other special trade construction services n.e.c. |
| | 995459 | Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above. |
| | | |
| Group 99546 | | Installation services |
| | 995461 | Electrical installation services including Electrical wiring & fitting services, fire alarm installation services, burglar alarm system installation services. |
| | 995462 | Water plumbing and drain laying services |
| | 995463 | Heating, ventilation and air conditioning equipment installation services |
| | 995464 | Gas fitting installation services |
| | 995465 | Insulation services |
| | 995466 | Lift and escalator installation services |
| | 995468 | Other installation services n.e.c. |
| | 995469 | Services involving Repair, alterations, additions, replacements, maintenance of the installations covered above. |
| | | |
| Group 99547 | | Building completion and finishing services |
| | 995471 | Glazing services |
| | 995472 | Plastering services |
| | 995473 | Painting services |
| | 995474 | Floor and wall tiling services |
| | 995475 | Other floor laying, wall covering and wall papering services |
| | 995476 | Joinery and carpentry services |
| | 995477 | Fencing and railing services |
| | 995478 | Other building completion and finishing services n.e.c. |
| | 995479 | Services involving Repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above. |
| | | |
| Section 6 : Distributive Trade Services ; Accomodation, Food & Beverage Service; Transport Services; Gas & Electricity Distribution Services | | |
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NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|----------------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| Heading No. 9961 | | Services in wholesale trade |
| Group 99611 | | |
| | 996111 | Services provided for a fee/commission or contract basis on wholesale trade |
| Heading No. 9962 | | Services in retail trade |
| Group 99621 | | |
| | 996211 | Services provided for a fee/commission or contract basis on retail trade |
| Heading No. 9963 | | Accommodation, Food and beverage services |
| Group 99631 | | Accommodation services |
| | 996311 | Room or unit accommodation services provided by Hotels, INN, Guest House, Club etc |
| | 996312 | Camp site services |
| | 996313 | Recreational and vacation camp services |
| Group 99632 | | Other accommodation services |
| | 996321 | Room or unit accommodation services for students in student residences |
| | 996322 | Room or unit accommodation services provided by Hostels, Camps, Paying Guest etc |
| | 996329 | Other room or unit accommodation services n.e.c. |
| Group 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, Club etc including Room services, takeaway services and door delivery of food. |
| | 996333 | Services provided in Canteen and other similar establishments |
| | 996334 | Catering Services in Exhibition halls, Events, Marriage Halls and other outdoor/indoor functions. |

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| | 996335 | Catering services in trains, flights etc. |
| | 996336 | Preparation and/or supply services of food, edible preparations, alcoholic & non-alcoholic beverages to airlines and other transportation operators |
| | 996337 | Other contract food services |
| | 996339 | Other food, edible preparations, alcoholic & non-alcoholic beverages serving services n.e.c. |
| | | |
| Heading No. 9964 | | Passenger transport services |
| Group 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 |
| | 996412 | Taxi services including radio taxi & other similar services; |
| | 996413 | Non-scheduled local bus and coach charter services |
| | 996414 | Other land transportation services of passengers. |
| | 996415 | Local water transport services of passengers by ferries, cruises etc |
| | 996416 | Sightseeing transportation services by rail, land, water & air |
| | 996419 | Other local transportation services of passengers n.e.c. |
| | | |
| Group 99642 | | Long-distance transport services of passengers |
| | 996421 | Long-distance transport services of passengers through Rail network by Railways, Metro etc |
| | 996422 | Long-distance transport services of passengers through Road by Bus, Car, non-scheduled long distance bus and coach services, stage carriage etc |
| | 996423 | Taxi services including radio taxi & other similar services |
| | 996424 | Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships etc |
| | 996425 | Domestic/International Scheduled Air transport services of passengers |
| | 996426 | Domestic/international non-scheduled air transport services of Passengers |
| | 996427 | Space transport services of passengers |
| | 996429 | Other long-distance transportation services of passengers n.e.c. |
| | | |
| Heading No. 9965 | | Goods Transport Services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|-------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Group 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. |
| | 996512 | Railway transport services of Goods including letters, parcels, live animals, household & office furniture, intermodal containers, bulk cargo etc |
| | 996513 | Transport services of petroleum & natural gas, water, sewerage and other goods via pipeline |
| | 996519 | Other land transport services of goods n.e.c. |
| | | |
| Group 99652 | | Water transport services of goods |
| | 996521 | Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships etc |
| | 996522 | Inland water transport services of goods by refrigerator vessels, tankers and other vessels. |
| | | |
| Group 99653 | | Air and space transport services of goods |
| | 996531 | Air transport services of letters & parcels and other goods |
| | 996532 | Space transport services of freight |
| | | |
| Heading No. 9966 | | Rental services of transport vehicles with or without operators |
| Group 99660 | | Rental services of transport vehicles with or without operators |
| | 996601 | Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator |
| | 996602 | Rental services of water vessels including passenger vessels, freight vessels etc with or without operator |
| | 996603 | Rental services of aircraft including passenger aircrafts, freight aircrafts etc with or without operator |
| | 996609 | Rental services of other transport vehicles n.e.c. with or without operator |
| | | |
| Heading No.9967 | | Supporting services in transport |
| Group 99671 | | Cargo handling services |
| | 996711 | Container handling services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|----------------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| | 996712 | Customs House Agent services |
| | 996713 | Clearing and forwarding services |
| | 996719 | Other cargo and baggage handling services |
| | | |
| Group 99672 | | Storage and warehousing services |
| | 996721 | Refrigerated storage services |
| | 996722 | Bulk liquid or gas storage services |
| | 996729 | Other storage and warehousing services |
| | | |
| Group 99673 | | Supporting services for railway transport |
| | 996731 | Railway pushing or towing services |
| | 996739 | Other supporting services for railway transport n.e.c. |
| | | |
| Group 99674 | | Supporting services for road transport |
| | 996741 | Bus station services |
| | 996742 | Operation services of National Highways, State Highways, Expressways, Roads & streets; bridges and tunnel operation services. |
| | 996743 | Parking lot services |
| | 996744 | Towing services for commercial and private vehicles |
| | 996749 | Other supporting services for road transport n.e.c. |
| | | |
| Group 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 |
| | 996752 | Pilotage and berthing services |
| | 996753 | Vessel salvage and refloating services |
| | 996759 | Other supporting services for water transport n.e.c. |
| | | |
| Group 99676 | | Supporting services for air or space transport |
| | 996761 | Airport operation services (excl. cargo handling) |
| | 996762 | Air traffic control services |
| | 996763 | Other supporting services for air transport |

NEW SCHEME OF CLASSIFICATION OF SERVICES

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| | 996764 | Supporting services for space transport |
| Group 99679 | | Other supporting transport services |
| | 996791 | Goods transport agency services for road transport |
| | 996792 | Goods transport agency services for other modes of transport |
| | 996793 | Other goods transport services |
| | 996799 | Other supporting transport services n.e.c |
| Heading No. 9968 | | Postal and courier services |
| Group 99681 | | Postal and courier services |
| | 996811 | Postal services including post office counter services, mail box rental services. |
| | 996812 | Courier services |
| | 996813 | Local delivery services |
| | 996819 | Other Delivery Services n.e.c |
| Heading No. 9969 | | Electricity, gas, water and other distribution services |
| Group 99691 | | Electricity and gas distribution services |
| | 996911 | Electricity transmission services |
| | 996912 | Electricity distribution services |
| | 996913 | Gas distribution services |
| Group 99692 | | Water distribution and other services |
| | 996921 | Water distribution services |
| | 996922 | Services involving distribution of steam, hot water and air conditioning supply etc. |
| | 996929 | Other similar services. |
| Section 7: Financial and related services; real estate services; and rental and leasing services | | |
| Heading No. 9971 | | Financial and related services |
| Group 99711 | | Financial services (except investment banking, insurance services and pension services) |
| | 997111 | Central banking services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|----------------------------|------------------------------|-----------------------------------------------------------------------------------------------|
| | 997112 | Deposit services |
| | 997113 | Credit-granting services including stand-by commitment, guarantees & securities |
| | 997114 | Financial leasing services |
| | 997119 | Other financial services (except investment banking, insurance services and pension services) |
| | | |
| Group 99712 | | Investment banking services |
| | 997120 | Investment banking services |
| | | |
| Group 99713 | | Insurance and pension services (excluding reinsurance services) |
| | 997131 | pension services |
| | 997132 | Life insurance services (excluding reinsurance services) |
| | 997133 | Accident and health insurance services |
| | 997134 | Motor vehicle insurance services |
| | 997135 | Marine, aviation, and other transport insurance services |
| | 997136 | Freight insurance services & Travel insurance services |
| | 997137 | Other property insurance services |
| | 997139 | Other non-life insurance services (excluding reinsurance services) |
| | | |
| Group 99714 | | Reinsurance services |
| | 997141 | Life reinsurance services |
| | 997142 | Accident and health reinsurance services |
| | 997143 | Motor vehicle reinsurance services |
| | 997144 | Marine, aviation and other transport reinsurance ser |
| | 997145 | services |
| | 997146 | Freight reinsurance services |
| | 997147 | Other property reinsurance services |
| | 997149 | Other non-life reinsurance services |
| | | |
| Group 99715 | | Services auxiliary to financial services (other than to insurance and pensions) |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------|
| | 997151 | Services related to investment banking such as mergers & acquisition services, corporate finance & venture capital services |
| | 997152 | Brokerage and related securities and commodities services including commodity exchange services |
| | 997153 | Portfolio management services except pension funds |
| | 997154 | Trust and custody services |
| | 997155 | Services related to the administration of financial markets |
| | 997156 | Financial consultancy services |
| | 997157 | Foreign exchange services |
| | 997158 | Financial transactions processing and clearing house services |
| | 997159 | Other services auxiliary to financial services |
| | | |
| Group 99716 | | Services auxiliary to insurance and pensions |
| | 997161 | Insurance brokerage and agency services |
| | 997162 | Insurance claims adjustment services |
| | 997163 | Actuarial services |
| | 997164 | Pension fund management services |
| | 997169 | Other services auxiliary to insurance and pensions |
| | | |
| Group 99717 | | Services of holding financial assets |
| | 997171 | Services of holding equity of subsidiary companies |
| | 997172 | Services of holding securities and other assets of trusts and funds and similar financial entities |
| | | |
| Heading No.9972 | | Real estate services |
| Group 99721 | | Real estate services involving owned or leased property |
| | 997211 | Rental or leasing services involving own or leased residential property |
| | 997212 | Rental or leasing services involving own or leased non-residential property |
| | 997213 | Trade services of buildings |
| | 997214 | Trade services of time-share properties |
| | 997215 | Trade services of vacant and subdivided land |
| | | |
| Group 99722 | | Real estate services on a fee/commission basis or contract basis |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 997221 | Property management services on a fee/commission basis or contract basis |
| | 997222 | Building sales on a fee/commission basis or contract basis |
| | 997223 | Land sales on a fee/commission basis or contract basis |
| | 997224 | Real estate appraisal services on a fee/commission basis or contract basis |
| | | |
| Heading no.9973 | | Leasing or rental services with or without operator |
| Group 99731 | | Leasing or rental services concerning machinery and equipment with or without operator |
| | 997311 | Leasing or rental services concerning transport equipments including containers, with or without operator |
| | 997312 | Leasing or rental services concerning agricultural machinery and equipment with or without operator |
| | 997313 | Leasing or rental services concerning construction machinery and equipment with or without operator |
| | 997314 | Leasing or rental services concerning office machinery and equipment (except computers) with or without operator |
| | 997315 | Leasing or rental services concerning computers with or without operators |
| | 997316 | Leasing or rental services concerning telecommunications equipment with or without operator |
| | 997319 | Leasing or rental services concerning other machinery and equipments with or without operator |
| | | |
| Group 99732 | | Leasing or rental services concerning other goods |
| | 997321 | Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (Home entertainment equipment) |
| | 997322 | Leasing or rental services concerning video tapes and disks (Home entertainment equipment) |
| | 997323 | Leasing or rental services concerning furniture and other household appliances |
| | 997324 | Leasing or rental services concerning pleasure and leisure equipment. |
| | 997325 | Leasing or rental services concerning household linen. |
| | 997326 | Leasing or rental services concerning textiles, clothing and footwear. |
| | 997327 | Leasing or rental services concerning do-it-yourself machinery and equipment |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|-----------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------|
| | 997329 | Leasing or rental services concerning other goods |
| Group 99733 | | Licensing services for the right to use intellectual property and similar products |
| | 997331 | Licensing services for the right to use computer software and databases. |
| | 997332 | Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme etc. |
| | 997333 | Licensing services for the right to reproduce original art works |
| | 997334 | Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals. |
| | 997335 | Licensing services for the right to use R&D products |
| | 997336 | Licensing services for the right to use trademarks and franchises |
| | 997337 | Licensing services for the right to use minerals including its exploration and evaluation |
| | 997338 | Licensing services for right to use other natural resources including telecommunication spectrum |
| | 997339 | Licensing services for the right to use other intellectual property products and other resources n.e.c |
| Section 8 : Business and Production Services | | |
| | | |
| Heading no. 9981 | | Research and development services |
| Group 99811 | | Research and experimental development services in natural sciences and engineering. |
| | 998111 | Research and experimental development services in natural sciences |
| | 998112 | Research and experimental development services in engineering and technology |
| | 998113 | Research and experimental development services in medical sciences and pharmacy. |
| | 998114 | Research and experimental development services in agricultural sciences. |
| | | |
| Group 99812 | | Research and experimental development services in social sciences and humanities. |

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|-------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------|
| | 998121 | Research and experimental development services in social sciences. |
| | 998122 | Research and experimental development services in humanities |
| Group 99813 | | Interdisciplinary research services. |
| | 998130 | Interdisciplinary research and experimental development services. |
| Group 99814 | | Research and development originals |
| | 998141 | Research and development originals in pharmaceuticals |
| | 998142 | Research and development originals in agriculture |
| | 998143 | Research and development originals in biotechnology |
| | 998144 | Research and development originals in computer related sciences |
| | 998145 | Research and development originals in other fields n.e.c. |
| Heading no. 9982 | | Legal and accounting services |
| Group 99821 | | Legal services |
| | 998211 | Legal advisory and representation services concerning criminal law. |
| | 998212 | Legal advisory and representation services concerning other fields of law. |
| | 998213 | Legal documentation and certification services concerning patents, copyrights and other intellectual property rights. |
| | 998214 | Legal documentation and certification services concerning other documents. |
| | 998215 | Arbitration and conciliation services |
| | 998216 | Other legal services n.e.c. |
| Group 99822 | | Accounting, auditing and bookkeeping services |
| | 998221 | Financial auditing services |
| | 998222 | Accounting and bookkeeping services |
| | 998223 | Payroll services |
| | 998224 | Other similar services n.e.c |
| Group 99823 | | Tax consultancy and preparation services |
| | 998231 | Corporate tax consulting and preparation services |
| | 998232 | Individual tax preparation and planning services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

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|-------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Group 99824 | | Insolvency and receivership services |
| | 998240 | Insolvency and receivership services |
| Heading no. 9983 | | Other professional, technical and business services |
| Group 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. |
| | 998312 | Business consulting services including public relations services |
| | 998313 | Information technology (IT) consulting and support services |
| | 998314 | Information technology (IT) design and development services |
| | 998315 | Hosting and information technology (IT) infrastructure provisioning services |
| | 998316 | IT infrastructure and network management services |
| | 998319 | Other information technology services n.e.c |
| Group 99832 | | Architectural services, urban and land planning and landscape architectural services |
| | 998321 | Architectural advisory services |
| | 998322 | Architectural services for residential building projects |
| | 998323 | Architectural services for non-residential building projects |
| | 998324 | Historical restoration architectural services |
| | 998325 | Urban planning services |
| | 998326 | Rural land planning services |
| | 998327 | Project site master planning services |
| | 998328 | Landscape architectural services and advisory services |
| Group 99833 | | Engineering services |
| | 998331 | Engineering advisory services |
| | 998332 | Engineering services for building projects |
| | 998333 | Engineering services for industrial and manufacturing projects |
| | 998334 | Engineering services for transportation projects |
| | 998335 | Engineering services for power projects |

NEW SCHEME OF CLASSIFICATION OF SERVICES

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|----------------------------|------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| | 998336 | Engineering services for telecommunications and broadcasting projects |
| | 998337 | Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects. |
| | 998338 | Engineering services for other projects n.e.c. |
| | 998339 | Project management services for construction projects |
| | | |
| Group 99834 | | Scientific and other technical services |
| | 998341 | Geological and geophysical consulting services |
| | 998342 | Subsurface surveying services |
| | 998343 | Mineral exploration and evaluation |
| | 998344 | Surface surveying and map-making services |
| | 998345 | Weather forecasting and meteorological services |
| | 998346 | Technical testing and analysis services |
| | 998347 | Certification of ships, aircraft, dams, etc. |
| | 998348 | Certification and authentication of works of art |
| | 998349 | Other technical and scientific services n.e.c. |
| | | |
| Group 99835 | | Veterinary services |
| | 998351 | Veterinary services for pet animals |
| | 998352 | Veterinary services for livestock |
| | 998359 | Other veterinary services n.e.c. |
| | | |
| Group 99836 | | Advertising services and provision of advertising space or time. |
| | 998361 | Advertising Services |
| | 998362 | Purchase or sale of advertising space or time, on commission |
| | 998363 | Sale of advertising space in print media (except on commission) |
| | 998364 | Sale of TV and radio advertising time |
| | 998365 | Sale of Internet advertising space |
| | 998366 | Sale of other advertising space or time (except on commission) |
| | | |
| Group 99837 | | Market research and public opinion polling services |
| | 998371 | Market research services |
| | 998372 | Public opinion polling services |

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|-------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------|
| Group 99838 | | Photography & Videography and their processing services |
| | 998381 | Portrait photography services |
| | 998382 | Advertising and related photography services |
| | 998383 | Event photography and event videography services |
| | 998384 | Specialty photography services |
| | 998385 | Restoration and retouching services of photography |
| | 998386 | Photographic & videographic processing services |
| | 998387 | Other Photography & Videography and their processing services n.e.c. |
| Group 99839 | | Other professional, technical and business services. |
| | 998391 | Specialty design services including interior design, fashion design, industrial design and other specialty design services |
| | 998392 | Design originals |
| | 998393 | Scientific and technical consulting services |
| | 998394 | Original compilations of facts/information |
| | 998395 | Translation and interpretation services |
| | 998396 | Trademarks and franchises |
| | 998397 | Sponsorship Services & Brand Promotion Services |
| | 998399 | Other professional, technical and business services n.e.c. |
| Heading no. 9984 | | Telecommunications, broadcasting and information supply services |
| Group 99841 | | Telephony and other telecommunications services |
| | 998411 | Carrier services |
| | 998412 | Fixed telephony services |
| | 998413 | Mobile telecommunications services |
| | 998414 | Private network services |
| | 998415 | Data transmission services |
| | 998419 | Other telecommunications services including Fax services, Telex services n.e.c. |
| Group 99842 | | Internet telecommunications services |
| | 998421 | Internet backbone services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|----------------------------|------------------------------|-----------------------------------------------------------------------------------------------|
| | 998422 | Internet access services in wired and wireless mode. |
| | 998423 | Fax, telephony over the Internet |
| | 998424 | Audio conferencing and video conferencing over the Internet |
| | 998429 | Other Internet telecommunications services n.e.c. |
| | | |
| Group 99843 | | On-line content services |
| | 998431 | On-line text based information such as online books, newspapers, periodicals, directories etc |
| | 998432 | On-line audio content |
| | 998433 | On-line video content |
| | 998434 | Software downloads |
| | 998439 | Other on-line contents n.e.c. |
| | | |
| Group 99844 | | News agency services |
| | 998441 | News agency services to newspapers and periodicals |
| | 998442 | Services of independent journalists and press photographers |
| | 998443 | News agency services to audiovisual media |
| | | |
| Group 99845 | | Library and archive services |
| | 998451 | Library services |
| | 998452 | Operation services of public archives including digital archives |
| | 998453 | Operation services of historical archives including digital archives |
| | | |
| Group 99846 | | Broadcasting, programming and programme distribution services |
| | 998461 | Radio broadcast originals |
| | 998462 | Television broadcast originals |
| | 998463 | Radio channel programmes |
| | 998464 | Television channel programmes |
| | 998465 | Broadcasting services |
| | 998466 | Home programme distribution services |
| | | |
| Heading no. 9985 | | Support services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|----------------------------|------------------------------|----------------------------------------------------------------------------------------------------|
| Group 99851 | | Employment services including personnel search/referral service & labour supply service |
| | 998511 | Executive/retained personnel search services |
| | 998512 | Permanent placement services, other than executive search services |
| | 998513 | Contract staffing services |
| | 998514 | Temporary staffing services |
| | 998515 | Long-term staffing (pay rolling) services |
| | 998516 | Temporary staffing-to-permanent placement services |
| | 998517 | Co-employment staffing services |
| | 998519 | Other employment & labour supply services n.e.c |
| | | |
| Group 99852 | | Investigation and security services |
| | 998521 | Investigation services |
| | 998522 | Security consulting services |
| | 998523 | Security systems services |
| | 998524 | Armoured car services |
| | 998525 | Guard services |
| | 998526 | Training of guard dogs |
| | 998527 | Polygraph services |
| | 998528 | Fingerprinting services |
| | 998529 | Other security services n.e.c. |
| | | |
| Group 99853 | | Cleaning services |
| | 998531 | Disinfecting and exterminating services |
| | 998532 | Window cleaning services |
| | 998533 | General cleaning services |
| | 998534 | Specialized cleaning services for reservoirs and tanks |
| | 998535 | Sterilization of objects or premises (operating rooms) |
| | 998536 | Furnace and chimney cleaning services |
| | 998537 | Exterior cleaning of buildings of all types |
| | 998538 | Cleaning of transportation equipment |
| | 998539 | Other cleaning services n.e.c. |
| | | |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|----------------------------|------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| Group 99854 | | Packaging services |
| | 998540 | Packaging services of goods for others |
| | 998541 | Parcel packing and gift wrapping |
| | 998542 | Coin and currency packing services |
| | 998549 | Other packaging services n.e.c |
| | | |
| Group 99855 | | Travel arrangement, tour operator and related services |
| | 998551 | Reservation services for transportation |
| | 998552 | Reservation services for accommodation, cruises and package tours |
| | 998553 | Reservation services for convention centres, congress centres and exhibition halls |
| | 998554 | Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services |
| | 998555 | Tour operator services |
| | 998556 | Tourist guide services |
| | 998557 | Tourism promotion and visitor information services |
| | 998559 | Other travel arrangement and related services n.e.c |
| | | |
| Group 99859 | | Other support services |
| | 998591 | Credit reporting & rating services |
| | 998592 | Collection agency services |
| | 998593 | Telephone-based support services |
| | 998594 | Combined office administrative services |
| | 998595 | Specialized office support services such as duplicating services, mailing services, document preparation etc |
| | 998596 | Events, Exhibitions, Conventions and trade shows organisation and assistance services |
| | 998597 | Landscape care and maintenance services |
| | 998598 | Other information services n.e.c. |
| | 998599 | Other support services n.e.c. |
| | | |
| Heading no.9986 | | Support services to agriculture, hunting, forestry, fishing, mining and utilities. |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|-------------------------|-----------------------|-----------------------------------------------------------------------------------------------|
| Group 99861 | | Support services to agriculture, hunting, forestry and fishing |
| | 998611 | Support services to crop production |
| | 998612 | Animal husbandry services |
| | 998613 | Support services to hunting |
| | 998614 | Support services to forestry and logging |
| | 998615 | Support services to fishing |
| | 998619 | Other support services to agriculture, hunting, forestry and fishing |
| | | |
| Group 99862 | | Support services to mining |
| | 998621 | Support services to oil and gas extraction |
| | 998622 | Support services to other mining n.e.c. |
| | | |
| Group 99863 | | Support services to electricity, gas and water distribution |
| | 998631 | Support services to electricity transmission and distribution |
| | 998632 | Support services to gas distribution |
| | 998633 | Support services to water distribution |
| | 998634 | Support services to Distribution services of steam, hot water and air-conditioning supply |
| | | |
| Heading no. 9987 | | Maintenance, repair and installation (except construction) services |
| Group 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. |
| | 998712 | Maintenance and repair services of office and accounting machinery |
| | 998713 | Maintenance and repair services of computers and peripheral equipment |
| | 998714 | Maintenance and repair services of transport machinery and equipment |
| | 998715 | Maintenance and repair services of electrical household appliances |
| | 998716 | Maintenance and repair services of telecommunication equipments and apparatus |
| | 998717 | Maintenance and repair services of commercial and industrial machinery. |
| | 998718 | Maintenance and repair services of elevators and escalators |
| | 998719 | Maintenance and repair services of other machinery and equipments |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|-------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------|
| Group 99872 | | Repair services of other goods |
| | 998721 | Repair services of footwear and leather goods |
| | 998722 | Repair services of watches, clocks and jewellery |
| | 998723 | Repair services of garments and household textiles |
| | 998724 | Repair services of furniture |
| | 998725 | Repair services of bicycles |
| | 998726 | Maintenance and repair services of musical instruments |
| | 998727 | Repair services for photographic equipment and cameras |
| | 998729 | Maintenance and repair services of other goods n.e.c. |
| Group 99873 | | Installation services (other than construction) |
| | 998731 | Installation services of fabricated metal products, except machinery and equipment. |
| | 998732 | Installation services of industrial, manufacturing and service industry machinery and equipment. |
| | 998733 | Installation services of office and accounting machinery and computers |
| | 998734 | Installation services of radio, television and communications equipment and apparatus. |
| | 998735 | Installation services of professional medical machinery and equipment, and precision and optical instruments. |
| | 998736 | Installation services of electrical machinery and apparatus n.e.c. |
| | 998739 | Installation services of other goods n.e.c. |
| Heading no. 9988 | | Manufacturing services on physical inputs (goods) owned by others |
| Group 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 |
| | 998817 | Prepared animal feeds manufacturing services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|----------------------------|------------------------------|--------------------------------------------------------------------------------------|
| | 998818 | Beverage manufacturing services |
| | 998819 | Tobacco manufacturing services n.e.c. |
| | | |
| Group 99882 | | Textile, wearing apparel and leather manufacturing services |
| | 998821 | Textile manufacturing services |
| | 998822 | Wearing apparel manufacturing services |
| | 998823 | Leather and leather product manufacturing services |
| | | |
| Group 99883 | | Wood and paper manufacturing services |
| | 998831 | Wood and wood product manufacturing services |
| | 998832 | Paper and paper product manufacturing services |
| | | |
| Group 99884 | | Petroleum, chemical and pharmaceutical product manufacturing services |
| | 998841 | Coke and refined petroleum product manufacturing services |
| | 998842 | Chemical product manufacturing services |
| | 998843 | Pharmaceutical product manufacturing services |
| | | |
| | | |
| Group 99885 | | Rubber, plastic and other non-metallic mineral product manufacturing service |
| | 998851 | Rubber and plastic product manufacturing services |
| | 998852 | Plastic product manufacturing services |
| | 998853 | Other non-metallic mineral product manufacturing services |
| | | |
| Group 99886 | | Basic metal manufacturing services |
| | 998860 | Basic metal manufacturing services |
| | | |
| Group 99887 | | Fabricated metal product, machinery and equipment manufacturing services |
| | 998871 | Structural metal product, tank, reservoir and steam generator manufacturing services |
| | 998872 | Weapon and ammunition manufacturing services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|-------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------|
| | 998873 | Other fabricated metal product manufacturing and metal treatment services |
| | 998874 | Computer, electronic and optical product manufacturing services |
| | 998875 | Electrical equipment manufacturing services |
| | 998876 | General-purpose machinery manufacturing services n.e.c. |
| | 998877 | Special-purpose machinery manufacturing services |
| | | |
| Group 99888 | | Transport equipment manufacturing services |
| | 998881 | Motor vehicle and trailer manufacturing services |
| | 998882 | Other transport equipment manufacturing services |
| | | |
| Group 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 |
| | 998898 | Other manufacturing services n.e.c. |
| | | |
| Heading no. 9989 | | Other manufacturing services; publishing, printing and reproduction services; materials recovery services |
| Group 99891 | | Publishing, printing and reproduction services |
| | 998911 | Publishing, on a fee or contract basis |
| | 998912 | Printing and reproduction services of recorded media, on a fee or contract basis |
| | | |
| Group 99892 | | Moulding, pressing, stamping, extruding and similar plastic manufacturing services |
| | 998920 | Moulding, pressing, stamping, extruding and similar plastic manufacturing services |
| | | |
| Group 99893 | | Casting, forging, stamping and similar metal manufacturing services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|-----------------------------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 998931 | Iron and steel casting services |
| | 998932 | Non-ferrous metal casting services |
| | 998933 | Metal forging, pressing, stamping, roll forming and powder metallurgy services |
| | | |
| Group 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 |
| | 998942 | Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis |
| | | |
| Section 9 : Community, Social & Personal Services and other miscellaneous services | | |
| | | |
| Heading No. 9991 | | Public administration and other services provided to the community as a whole; compulsory social security services |
| | | |
| Group 99911 | | Administrative services of the government |
| | 999111 | Overall Government public services |
| | 999112 | Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service. |
| | 999113 | Public administrative services related to the more efficient operation of business. |
| | 999119 | Other administrative services of the government n.e.c. |
| | | |
| Group 99912 | | Public administrative services provided to the community as a whole |
| | 999121 | Public administrative services related to external affairs, diplomatic and consular services abroad. |
| | 999122 | Services related to foreign economic aid |
| | 999123 | Services related to foreign military aid |
| | 999124 | Military defence services |
| | 999125 | Civil defence services |
| | 999126 | Police and fire protection services |
| | 999127 | Public administrative services related to law courts |
| | 999128 | Administrative services related to the detention or rehabilitation of criminals. |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|-------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 999129 | Public administrative services related to other public order and safety affairs n.e.c. |
| Group 99913 | | Administrative services related to compulsory social security schemes. |
| | 999131 | Administrative services related to sickness, maternity or temporary disablement benefit schemes. |
| | 999132 | Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees |
| | 999133 | Administrative services related to unemployment compensation benefit schemes |
| | 999134 | Administrative services related to family and child allowance programmes |
| Heading no. 9992 | | Education services |
| Group 99921 | | Pre-primary education services |
| | 999210 | Pre-primary education services |
| Group 99922 | | Primary education services |
| | 999220 | Primary education services |
| Group 99923 | | Secondary Education Services |
| | 999231 | Secondary education services, general |
| | 999232 | Secondary education services, technical and vocational. |
| Group 99924 | | Higher education services |
| | 999241 | Higher education services, general |
| | 999242 | Higher education services, technical |
| | 999243 | Higher education services, vocational |
| | 999249 | Other higher education services |
| Group 99925 | | Specialised education services |
| | 999259 | Specialised education services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|-------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------|
| Group 99929 | | Other education & training services and educational support services |
| | 999291 | Cultural education services |
| | 999292 | Sports and recreation education services |
| | 999293 | Commercial training and coaching services |
| | 999294 | Other education and training services n.e.c. |
| | 999295 | services involving conduct of examination for admission to educational institutions |
| | 999299 | Other Educational support services |
| | | |
| Heading no. 9993 | | Human health and social care services |
| Group 99931 | | Human health services |
| | 999311 | Inpatient services |
| | 999312 | Medical and dental services |
| | 999313 | Childbirth and related services |
| | 999314 | Nursing and Physiotherapeutic services |
| | 999315 | Ambulance services |
| | 999316 | Medical Laboratory and Diagnostic-imaging services |
| | 999317 | Blood, sperm and organ bank services |
| | 999319 | Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture etc. |
| | | |
| Group 99932 | | Residential care services for the elderly and disabled |
| | 999321 | Residential health-care services other than by hospitals |
| | 999322 | Residential care services for the elderly and persons with disabilities |
| | | |
| Group 99933 | | Other social services with accommodation |
| | 999331 | Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse |
| | 999332 | Other social services with accommodation for children |
| | 999333 | Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse |
| | 999334 | Other social services with accommodation for adults |
| | | |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|------------------------|-----------------------|--------------------------------------------------------------------------------------------------------|
| Group 99934 | | Social services without accommodation for the elderly and disabled |
| | 999341 | Vocational rehabilitation services |
| | 999349 | Other social services without accommodation for the elderly and disabled n.e.c. |
| Group 99935 | | Other social services without accommodation |
| | 999351 | Child day-care services |
| | 999352 | Guidance and counseling services n.e.c. related to children |
| | 999353 | Welfare services without accommodation |
| | 999359 | Other social services without accommodation n.e.c. |
| Heading no.9994 | | Sewage and waste collection, treatment and disposal and other environmental protection services |
| Group 99941 | | Sewerage, sewage treatment and septic tank cleaning services |
| | 999411 | Sewerage and sewage treatment services |
| | 999412 | Septic tank emptying and cleaning services |
| Group 99942 | | Waste collection services |
| | 999421 | Collection services of hazardous waste |
| | 999422 | Collection services of non-hazardous recyclable materials |
| | 999423 | General waste collection services, residential |
| | 999424 | General waste collection services, other n.e.c. |
| Group 99943 | | Waste treatment and disposal services |
| | 999431 | Waste preparation, consolidation and storage services |
| | 999432 | Hazardous waste treatment and disposal services |
| | 999433 | Non-hazardous waste treatment and disposal services |
| Group 99944 | | Remediation services |
| | 999441 | Site remediation and clean-up services |
| | 999442 | Containment, control and monitoring services and other site remediation services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|------------------------|-----------------------|------------------------------------------------------------------------------------------|
| | 999443 | Building remediation services |
| | 999449 | Other remediation services n.e.c. |
| Group 99945 | | Sanitation and similar services |
| | 999451 | Sweeping and snow removal services |
| | 999459 | Other sanitation services n.e.c. |
| Group 99949 | | Others |
| | 999490 | Other environmental protection services n.e.c. |
| Heading no.9995 | | Services of membership organizations |
| Group 99951 | | Services furnished by business, employers and professional organizations Services |
| | 999511 | Services furnished by business and employers organizations |
| | 999512 | Services furnished by professional organizations |
| Group 99952 | | Services furnished by trade unions |
| | 999520 | Services furnished by trade unions |
| Group 99959 | | Services furnished by other membership organizations |
| | 999591 | Religious services |
| | 999592 | Services furnished by political organizations |
| | 999593 | Services furnished by human rights organizations |
| | 999594 | Cultural and recreational associations |
| | 999595 | Services furnished by environmental advocacy groups |
| | 999596 | Services provided by youth associations |
| | 999597 | Other civic and social organizations |
| | 999598 | Home owners associations |
| | 999599 | Services provided by other membership organizations n.e.c. |
| Heading No.9996 | | Recreational, cultural and sporting services |
| Group 99961 | | Audiovisual and related services |
| | 999611 | Sound recording services |

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|--------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------|
| | 999612 | Motion picture, videotape, television and radio programme production services |
| | 999613 | Audiovisual post-production services |
| | 999614 | Motion picture, videotape and television programme distribution services |
| | 999615 | Motion picture projection services |
| | | |
| Group 99962 | | Performing arts and other live entertainment event presentation and promotion services |
| | 999621 | Performing arts event promotion and organization services |
| | 999622 | Performing arts event production and presentation services |
| | 999623 | Performing arts facility operation services |
| | 999629 | Other performing arts and live entertainment services n.e.c. |
| | | |
| Group 99963 | | Services of performing and other artists |
| | 999631 | Services of performing artists including actors, readers, musicians, singers, dancers, TV personalities, independent models etc |
| | 999632 | Services of authors, composers, sculptors and other artists, except performing artists |
| | 999633 | Original works of authors, composers and other artists except performing artists, painters and sculptors |
| | | |
| Group 99964 | | Museum and preservation services |
| | 999641 | Museum and preservation services of historical sites and buildings |
| | 999642 | Botanical, zoological and nature reserve services |
| | | |
| Group 99965 | | Sports and recreational sports services |
| | 999651 | Sports and recreational sports event promotion and organization services |
| | 999652 | Sports and recreational sports facility operation services |
| | 999659 | Other sports and recreational sports services n.e.c. |
| | | |
| Group 99966 | | Services of athletes and related support services |
| | 999661 | Services of athletes |
| | 999662 | Support services related to sports and recreation |
| | | |

NEW SCHEME OF CLASSIFICATION OF SERVICES

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

NEW SCHEME OF CLASSIFICATION OF SERVICES

| Heading & Group | Service Code (Tariff) | Service Description |
|----------------------------|------------------------------|------------------------------------------------------------------------|
| | 999799 | Other services n.e.c. |
| Heading No. 9998 | | Domestic services |
| Group 99980 | | Domestic services |
| | 999800 | Domestic services both part time & full time |
| Heading No. 9999 | | Services provided by extraterritorial organizations and bodies. |
| Group 99990 | | Services provided by extraterritorial organizations and bodies. |
| | 999900 | Services provided by extraterritorial organizations and bodies |