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JHARKHAND GAZETTE
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COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

29th June, 2017

NOTIFICATION No. 11 / 2017 State Tax (Rate)

S.O. 41 Dated 29th June-- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Jharkhand Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the State Tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

Table

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	All Services		
2	Section 5	Construction Services		
3	Heading 9954 (Construction services)	(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	9	-
		(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	9	-
		(iii) construction services other than (i) and (ii) above.	9	-
4	Section 6	Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services		
5	Heading 9961	Services in wholesale trade. <i>Explanation</i> -This service does not include sale or purchase of goods but includes: – Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission' – Services of electronic whole sale agents and brokers, – Services of whole sale auctioning houses.	9	-
6	Heading 9962	Services in retail trade. <i>Explanation</i> - This service does not include sale or purchase of goods	9	-
7	Heading 9963 (Accommodation, food and beverage services)	(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred	6	-

	<p>payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, neither having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year nor having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.</p>		
	<p>(ii) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of one thousand rupees and above but less than two thousand five hundred rupees per unit per day or equivalent. <i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	6	-
	<p>(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.</p>	9	-
	<p>(iv) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having the facility of</p>	9	-

	air-conditioning or central air-heating in any part of the establishment, at any time during the year.		
	(v) Supply, by way of or as part of any service or in any other manner whatsoever in outdoor catering wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.	9	-
	(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent. <i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	9	-
	(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) together with renting of such premises.	9	-
	(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having	14	-

		<p>declared tariff of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or equivalent. <i>Explanation.</i>-“declared tariff ” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>		
		(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-
8	Heading 9964 (Passenger transport services)	(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.	2.5	Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service
		<p>(ii) Transport of passengers, with or without accompanied belongings by-</p> <p>(a) air conditioned contract carriage other than motorcab;</p> <p>(b) air conditioned stage carriage;</p> <p>(c) radio taxi.</p> <p><i>Explanation.</i>-</p> <p>(a) “contract carriage” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);</p> <p>(b) “stage carriage” has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ;</p> <p>(c) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio</p>	2.5	Provided that credit of input tax charged on goods or services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]

		Service (GPRS).		
		(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	-
		(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(vii) Passenger transport services other than (i), (ii) (iii), (iv), (v) and (vi) above.	9	-
9	Heading 9965 (Goods transport services)	(i) Transport of goods by rail (other than services specified at item no. (iv)).	2.5	Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service

		(ii) Transport of goods in a vessel.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iv) Transport of goods in containers by rail by any person other than Indian Railways.	6	-
		(v) Goods transport services other than (i), (ii), (iii) and (iv) above.	9	-
10	Heading 9966 (Rental services of transport vehicles)	(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(ii) Rental services of transport vehicles with or without operators, other than (i) above.	9	-
11	Heading 9967 (Supporting services in transport)	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has

		transport of goods by road and issues consignment note, by whatever name called.		not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(ii) Supporting services in transport other than (i) above.	9	-
12	Heading 9968	Postal and courier services.	9	-
13	Heading 9969	Electricity, gas, water and other distribution services.	9	-
14	Section 7	Financial and related services; real estate services; and rental and leasing services.		
15	Heading 9971 (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. Explanation.- (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b) "foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).	6	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of	-

			like goods involving transfer of title in goods	
		(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. <i>Explanation.-</i> (a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; (b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; (c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(v) Financial and related services other than (i), (ii), (iii), and (iv) above.	9	-
16	Heading 9972	Real estate services.	9	-
17	Heading 9973 (Leasing or rental services, with or without operator)	(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	6	-
		(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to <i>Explanation</i> no. (v)]	9	-
		(iii) Transfer of the right to use any goods for any purpose (whether or not	Same rate of	-

	for a specified period) for cash, deferred payment or other valuable consideration.	central tax as on supply of like goods involving transfer of title in goods	
	(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
	(v) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. <i>Explanation.-</i> (a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; (b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; (c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	(vi) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.	Same rate of central tax as	-

			applicabl e on supply of like goods involving transfer of title in goods	
18	Section 8	Business and Production Services		
19	Heading 9981	Research and development services.	9	-
20	Heading 9982	Legal and accounting services.	9	-
21	Heading 9983 (Other professional, technical and business services)	(i) Selling of space for advertisement in print media. (ii) Other professional, technical and business services other than (i) above.	2.5 9	- -
22	Heading 9984	Telecommunications, broadcasting and information supply services.	9	-
23	Heading 9985 (Support services)	(i) Supply of tour operators services. <i>Explanation.-</i> "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.	2.5	1. Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)] 2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for

				such a tour including the charges of accommodation and transportation required for such a tour.
		(ii) Support services other than (i) above	9	-
24	Heading 9986	<p>(i) Support services to agriculture, forestry, fishing, animal husbandry.</p> <p><i>Explanation.</i> – “Support services to agriculture, forestry, fishing, animal husbandry” mean -</p> <p>(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of</p>	Nil	-

		<p>agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.</p>		
		(ii) Support services to mining, electricity, gas and water distribution.	9	-
25	Heading 9987	Maintenance, repair and installation (except construction) services.	9	-
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	<p>(i) Services by way of job work in relation to-</p> <p>(a) Printing of newspapers;</p> <p>(b) Textile yarns (other than of man-made fibres) and textile fabrics;</p> <p>(c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).</p> <p><i>Explanation.-</i> “man made fibres” means staple fibres and filaments</p>	2.5	-

		<p>of organic polymers produced by manufacturing processes either,-</p> <p>(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or</p> <p>(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.</p>		
		(ii) Manufacturing services on physical inputs (goods) owned by others, other than (i) above.	9	-
27	Heading 9989	Other manufacturing services; publishing, printing and reproduction services; materials recovery services.	9	-
28	Section 9	Community, Social and Personal Services and other miscellaneous services		
29	Heading 9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-
30	Heading 9992	Education services.	9	-
31	Heading 9993	Human health and social care services.	9	-
32	Heading 9994	Sewage and waste collection, treatment and disposal and other environmental protection services.	9	-
33	Heading 9995	Services of membership organisations.	9	-
34	Heading 9996 (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama.	9	-
		(ii) Services by way of admission exhibition of cinematograph films	9	-

		where price of admission ticket is one hundred rupees or less.		
		(iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like.	14	-
		(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	-
		(v) Gambling.	14	-
		(vi) Recreational, cultural and sporting services other than (i), (ii), (iii), (iv) and (v) above.	9	-
35	Heading 9997	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	-
36	Heading 9998	Domestic services.	9	-
37	Heading 9999	Services provided by extraterritorial organisations and bodies.	9	-

2. In case of supply of service specified in column (3) of the entry at item (i) against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation .- For the purposes of paragraph 2, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be.

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

4. *Explanation*.- For the purposes of this notification,-

- (i) Goods includes capital goods.
- (ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the annexed scheme of classification of services (Annexure).

(iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.

(iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-

(a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and

(b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.

(v) "information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.

(vi) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training.

(vii) "agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market.

(viii) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce.

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

[File.No Va Kar / GST / 04/ 2017]
By the order of the Governor of
Jharkhand,

K.K. Khandelwal,
Principal Secretary-cum-Commissioner

Annexure: Scheme of Classification of Services			
S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
1	Chapter 99		All Services
2	Section 5		Construction Services
3	Heading 9954		Construction services
4	Group 99541		Construction services of buildings
5		9954 11	Construction services of single dwelling or multi dwelling or multi-storied residential buildings
6		9954 12	Construction services of other residential buildings such as old age homes, homeless shelters, hostels and the like
7		9954 13	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
8		9954 14	Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings
9		9954 15	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings
10		9954 16	Construction services of other buildings nowhere else classified
11		9954 19	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above

12	Group 99542		General construction services of civil engineering works
13		9954 21	General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels
14		9954 22	General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks
15		9954 23	General construction services of long-distance underground/ overland/ submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works
16		9954 24	General construction services of local water and sewage pipelines, electricity and communication cables and related works
17		9954 25	General construction services of mines and industrial plants
18		9954 26	General Construction services of Power Plants and its related infrastructure
19		9954 27	General construction services of outdoor sport and recreation facilities
20		9954 28	General construction services of other civil engineering works nowhere else classified
21		9954 29	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above
22	Group 99543		Site preparation services
23		9954 31	Demolition services
24		9954 32	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling and boring and core extraction, digging of trenches
25		9954 33	Excavating and earthmoving services
26		9954 34	Water well drilling services and septic system installation services
27		9954 35	Other site preparation services nowhere else classified

28		9954 39	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
29	Group 99544		Assembly and erection of prefabricated constructions
30		9954 41	Installation, assembly and erection services of prefabricated buildings
31		9954 42	Installation, assembly and erection services of other prefabricated structures and constructions
32		9954 43	Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like)
33		9954 44	Other assembly and erection services nowhere else classified
34		9954 49	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
35	Group 99545		Special trade construction services
36		9954 51	Pile driving and foundation services
37		9954 52	Building framing and roof framing services
38		9954 53	Roofing and waterproofing services
39		9954 54	Concrete services
40		9954 55	Structural steel erection services
41		9954 56	Masonry services
42		9954 57	Scaffolding services
43		9954 58	Other special trade construction services nowhere else classified
44		9954 59	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
45	Group 99546		Installation services

46		9954 61	Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services
47		9954 62	Water plumbing and drain laying services
48		9954 63	Heating, ventilation and air conditioning equipment installation services
49		9954 64	Gas fitting installation services
50		9954 65	Insulation services
51		9954 66	Lift and escalator installation services
52		9954 68	Other installation services nowhere else classified
53		9954 69	Services involving repair, alterations, additions, replacements, maintenance of the installations covered above
54	Group 99547		Building completion and finishing services
55		9954 71	Glazing services
56		9954 72	Plastering services
57		9954 73	Painting services
58		9954 74	Floor and wall tiling services
59		9954 75	Other floor laying, wall covering and wall papering services
60		9954 76	Joinery and carpentry services
61		9954 77	Fencing and railing services
62		9954 78	Other building completion and finishing services nowhere else classified
63		9954 79	Services involving repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above
64	Section 6		Distributive Trade Services ; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services

65	Heading 9961		Services in wholesale trade
66	Group 99611		
67		9961 11	Services provided for a fee or commission or on contract basis on wholesale trade
68	Heading 9962		Services in retail trade
69	Group 99621		
70		9962 11	Services provided for a fee or commission or on contract basis on retail trade
71	Heading 9963		Accommodation, food and beverage services
72	Group 99631		Accommodation services
73		9963 11	Room or unit accommodation services provided by Hotels, Inn, Guest House, Club and the like
74		9963 12	Camp site services
75		9963 13	Recreational and vacation camp services
76	Group 99632		Other accommodation services
77		9963 21	Room or unit accommodation services for students in student residences
78		9963 22	Room or unit accommodation services provided by Hostels, Camps, Paying Guest and the like
79		9963 29	Other room or unit accommodation services nowhere else classified
80	Group 99633		Food, edible preparations, alcoholic and non-alcoholic beverages serving services
81		9963 31	Services provided by restaurants, cafes and similar eating facilities including takeaway services, room services and door delivery of food
82		9963 32	Services provided by Hotels, Inn, Guest House, Club and the like including room services, takeaway services and door delivery of food
83		9963 33	Services provided in canteen and other similar establishments

84		9963 34	Catering Services in exhibition halls, events, marriage halls and other outdoor/indoor functions
85		9963 35	Catering services in trains, flights and the like
86		9963 36	Preparation or supply services of food, edible preparations, alcoholic and non-alcoholic beverages to airlines and other transportation operators
87		9963 37	Other contract food services
88		9963 39	Other food, edible preparations, alcoholic and non-alcoholic beverages serving services nowhere else classified
89	Heading 9964		Passenger transport services
90	Group 99641		Local transport and sightseeing transportation services of passengers
91		9964 11	Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles
92		9964 12	Taxi services including radio taxi and other similar services
93		9964 13	Non-scheduled local bus and coach charter services
94		9964 14	Other land transportation services of passengers
95		9964 15	Local water transport services of passengers by ferries, cruises and the like
96		9964 16	Sightseeing transportation services by rail, land, water and air
97		9964 19	Other local transportation services of passengers nowhere else classified
98	Group 99642		Long-distance transport services of passengers
99		9964 21	Long-distance transport services of passengers through rail network by railways, metro and the like
10 0		9964 22	Long-distance transport services of passengers through road by bus, car, non-scheduled long distance bus and coach services, stage carriage and the like

10 1		9964 23	Taxi services including radio taxi and other similar services
10 2		9964 24	Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships and the like
10 3		9964 25	Domestic/ international scheduled air transport services of passengers
10 4		9964 26	Domestic/ international non-scheduled air transport services of passengers
10 5		9964 27	Space transport services of passengers
10 6		9964 29	Other long-distance transportation services of passengers nowhere else classified
10 7	Heading 9965		Goods Transport Services
10 8	Group 99651		Land transport services of Goods
10 9		9965 11	Road transport services of Goods including letters, parcels, live animals, household and office furniture, containers and the like by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles
11 0		9965 12	Railway transport services of Goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like
11 1		9965 13	Transport services of petroleum and natural gas, water, sewerage and other goods via pipeline
11 2		9965 19	Other land transport services of goods nowhere else classified
11 3	Group 99652		Water transport services of goods
11 4		9965 21	Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships and the like
11 5		9965 22	Inland water transport services of goods by refrigerator vessels, tankers and other vessels
11 6	Group 99653		Air and space transport services of goods
11 7		9965 31	Air transport services of letters and parcels and other goods

11 8		9965 32	Space transport services of freight
11 9	Heading 9966		Rental services of transport vehicles with or without operators
12 0	Group 99660		Rental services of transport vehicles with or without operators
12 1		9966 01	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator
12 2		9966 02	Rental services of water vessels including passenger vessels, freight vessels and the like with or without operator
12 3		9966 03	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like with or without operator
12 4		9966 09	Rental services of other transport vehicles nowhere else classified with or without operator
12 5	Heading 9967		Supporting services in transport
12 6	Group 99671		Cargo handling services
12 7		9967 11	Container handling services
12 8		9967 12	Customs house agent services
12 9		9967 13	Clearing and forwarding services
13 0		9967 19	Other cargo and baggage handling services
13 1	Group 99672		Storage and warehousing services
13 2		9967 21	Refrigerated storage services
13 3		9967 22	Bulk liquid or gas storage services
13 4		9967 29	Other storage and warehousing services
13 5	Group 99673		Supporting services for railway transport
13 6		9967 31	Railway pushing or towing services
13 7		9967 39	Other supporting services for railway transport nowhere else classified

13 8	Group 99674		Supporting services for road transport
13 9		9967 41	Bus station services
14 0		9967 42	Operation services of national highways, state highways, expressways, roads and streets; bridges and tunnel operation services
14 1		9967 43	Parking lot services
14 2		9967 44	Towing services for commercial and private vehicles
14 3		9967 49	Other supporting services for road transport nowhere else classified
14 4	Group 99675		Supporting services for water transport (coastal, transoceanic and inland waterways)
14 5		9967 51	Port and waterway operation services (excluding cargo handling) such as operation services of ports, docks, light houses, light ships and the like
14 6		9967 52	Pilotage and berthing services
14 7		9967 53	Vessel salvage and refloating services
14 8		9967 59	Other supporting services for water transport nowhere else classified
14 9	Group 99676		Supporting services for air or space transport
15 0		9967 61	Airport operation services (excluding cargo handling)
15 1		9967 62	Air traffic control services
15 2		9967 63	Other supporting services for air transport
15 3		9967 64	Supporting services for space transport
15 4	Group 99679		Other supporting transport services
15 5		9967 91	Goods transport agency services for road transport
15 6		9967 92	Goods transport agency services for other modes of transport
15 7		9967 93	Other goods transport services

15 8		9967 99	Other supporting transport services nowhere else classified
15 9	Heading 9968		Postal and courier services
16 0	Group 99681		Postal and courier services
16 1		9968 11	Postal services including post office counter services, mail box rental services
16 2		9968 12	Courier services
16 3		9968 13	Local delivery services
16 4		9968 19	Other Delivery Services nowhere else classified
16 5	Heading 9969		Electricity, gas, water and other distribution services
16 6	Group 99691		Electricity and gas distribution services
16 7		9969 11	Electricity transmission services
16 8		9969 12	Electricity distribution services
16 9		9969 13	Gas distribution services
17 0	Group 99692		Water distribution and other services
17 1		9969 21	Water distribution services
17 2		9969 22	Services involving distribution of steam, hot water and air conditioning supply and the like
17 3		9969 29	Other similar services
17 4	Section 7		Financial and related services; real estate services; and rental and leasing services
17 5	Heading 9971		Financial and related services
17 6	Group 99711		Financial services (except investment banking, insurance services and pension services)
17 7		9971 11	Central banking services
17 8		9971 12	Deposit services

17 9		9971 13	Credit-granting services including stand-by commitment, guarantees and securities
18 0		9971 14	Financial leasing services
18 1		9971 19	Other financial services (except investment banking, insurance services and pension services)
18 2	Group 99712		Investment banking services
18 3		9971 20	Investment banking services
18 4	Group 99713		Insurance and pension services (excluding reinsurance services)
18 5		9971 31	pension services
18 6		9971 32	Life insurance services (excluding reinsurance services)
18 7		9971 33	Accident and health insurance services
18 8		9971 34	Motor vehicle insurance services
18 9		9971 35	Marine, aviation, and other transport insurance services
19 0		9971 36	Freight insurance services and travel insurance services
19 1		9971 37	Other property insurance services
19 2		9971 39	Other non-life insurance services (excluding reinsurance services)
19 3	Group 99714		Reinsurance services
19 4		9971 41	Life reinsurance services
19 5		9971 42	Accident and health reinsurance services
19 6		9971 43	Motor vehicle reinsurance services
19 7		9971 44	Marine, aviation and other transport reinsurance services
19 8		9971 45	Freight reinsurance services
19 9		9971 46	Other property reinsurance services

20 0		9971 49	Other non-life reinsurance services
20 1	Group 99715		Services auxiliary to financial services (other than to insurance and pensions)
20 2		9971 51	Services related to investment banking such as mergers and acquisition services, corporate finance and venture capital services
20 3		9971 52	Brokerage and related securities and commodities services including commodity exchange services
20 4		9971 53	Portfolio management services except pension funds
20 5		9971 54	Trust and custody services
20 6		9971 55	Services related to the administration of financial markets
20 7		9971 56	Financial consultancy services
20 8		9971 57	Foreign exchange services
20 9		9971 58	Financial transactions processing and clearing house services
21 0		9971 59	Other services auxiliary to financial services
21 1	Group 99716		Services auxiliary to insurance and pensions
21 2		9971 61	Services auxiliary to insurance and pensions
21 3		9971 62	Insurance claims adjustment services
21 4		9971 63	Actuarial services
21 5		9971 64	Pension fund management services
21 6		9971 69	Other services auxiliary to insurance and pensions
21 7	Group 99717		Services of holding financial assets
21 8		9971 71	Services of holding equity of subsidiary companies
21 9		9971 72	Services of holding securities and other assets of trusts and funds and similar financial entities

22 0	Heading 9972		Real estate services
22 1	Group 99721		Real estate services involving owned or leased property
22 2		9972 11	Rental or leasing services involving own or leased residential property
22 3		9972 12	Rental or leasing services involving own or leased non-residential property
22 4		9972 13	Trade services of buildings
22 5		9972 14	Trade services of time-share properties
22 6		9972 15	Trade services of vacant and subdivided land
22 7	Group 99722		Real estate services on a fee or commission basis or on contract basis
22 8		9972 21	Property management services on a fee or commission basis or on contract basis
22 9		9972 22	Building sales on a fee or commission basis or on contract basis
23 0		9972 23	Land sales on a fee or commission basis or on contract basis
23 1		9972 24	Real estate appraisal services on a fee or commission basis or on contract basis
23 2	Heading 9973		Leasing or rental services with or without operator
23 3	Group 99731		Leasing or rental services concerning machinery and equipment with or without operator
23 4		9973 11	Leasing or rental services concerning transport equipments including containers, with or without operator
23 5		9973 12	Leasing or rental services concerning agricultural machinery and equipment with or without operator
23 6		9973 13	Leasing or rental services concerning construction machinery and equipment with or without operator
23 7		9973 14	Leasing or rental services concerning office machinery and equipment (except computers) with or without operator
23 8		9973 15	Leasing or rental services concerning computers with or without operators

23 9		9973 16	Leasing or rental services concerning telecommunications equipment with or without operator
24 0		9973 19	Leasing or rental services concerning other machinery and equipments with or without operator
24 1	Group 99732		Leasing or rental services concerning other goods
24 2		9973 21	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (home entertainment equipment)
24 3		9973 22	Leasing or rental services concerning video tapes and disks (home entertainment equipment)
24 4		9973 23	Leasing or rental services concerning furniture and other household appliances
24 5		9973 24	Leasing or rental services concerning pleasure and leisure equipment
24 6		9973 25	Leasing or rental services concerning household linen
24 7		9973 26	Leasing or rental services concerning textiles, clothing and footwear
24 8		9973 27	Leasing or rental services concerning do-it-yourself machinery and equipment
24 9		9973 29	Leasing or rental services concerning other goods
25 0	Group 99733		Licensing services for the right to use intellectual property and similar products
25 1		9973 31	Licensing services for the right to use computer software and databases
25 2		9973 32	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme and the like
25 3		9973 33	Licensing services for the right to reproduce original art works
25 4		9973 34	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals
25 5		9973 35	Licensing services for the right to use research and development products
25 6		9973 36	Licensing services for the right to use trademarks and franchises

25 7		9973 37	Licensing services for the right to use minerals including its exploration and evaluation
25 8		9973 38	Licensing services for right to use other natural resources including telecommunication spectrum
25 9		9973 39	Licensing services for the right to use other intellectual property products and other resources nowhere else classified
26 0	Section 8		Business and Production Services
26 1	Heading 9981		Research and development services
26 2	Group 99811		Research and experimental development services in natural sciences and engineering
26 3		9981 11	Research and experimental development services in natural sciences
26 4		9981 12	Research and experimental development services in engineering and technology
26 5		9981 13	Research and experimental development services in medical sciences and pharmacy
26 6		9981 14	Research and experimental development services in agricultural sciences
26 7	Group 99812		Research and experimental development services in social sciences and humanities
26 8		9981 21	Research and experimental development services in social sciences
26 9		9981 22	Research and experimental development services in humanities
27 0	Group 99813		Interdisciplinary research services
27 1		9981 30	Interdisciplinary research and experimental development services
27 2	Group 99814		Research and development originals
27 3		9981 41	Research and development originals in pharmaceuticals
27 4		9981 42	Research and development originals in agriculture
27 5		9981 43	Research and development originals in biotechnology
27 6		9981 44	Research and development originals in computer related sciences

27 7		9981 45	Research and development originals in other fields nowhere else classified
27 8	Heading 9982		Legal and accounting services
27 9	Group 99821		Legal services
28 0		9982 11	Legal advisory and representation services concerning criminal law
28 1		9982 12	Legal advisory and representation services concerning other fields of law
28 2		9982 13	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights
28 3		9982 14	Legal documentation and certification services concerning other documents
28 4		9982 15	Arbitration and conciliation services
28 5		9982 16	Other legal services nowhere else classified
28 6	Group 99822		Accounting, auditing and bookkeeping services
28 7		9982 21	Financial auditing services
28 8		9982 22	Accounting and bookkeeping services
28 9		9982 23	Payroll services
29 0		9982 24	Other similar services nowhere else classified
29 1	Group 99823		Tax consultancy and preparation services
29 2		9982 31	Corporate tax consulting and preparation services
29 3		9982 32	Individual tax preparation and planning services
29 4	Group 99824		Insolvency and receivership services
29 5		9982 40	Insolvency and receivership services
29 6	Heading 9983		Other professional, technical and business services
29 7	Group 99831		Management consulting and management services; information technology services

29 8		9983 11	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management
29 9		9983 12	Business consulting services including public relations services
30 0		9983 13	Information technology consulting and support services
30 1		9983 14	Information technology design and development services
30 2		9983 15	Hosting and information technology infrastructure provisioning services
30 3		9983 16	Information technology infrastructure and network management services
30 4		9983 19	Other information technology services nowhere else classified
30 5	Group 99832		Architectural services, urban and land planning and landscape architectural services
30 6		9983 21	Architectural advisory services
30 7		9983 22	Architectural services for residential building projects
30 8		9983 23	Architectural services for non-residential building projects
30 9		9983 24	Historical restoration architectural services
31 0		9983 25	Urban planning services
31 1		9983 26	Rural land planning services
31 2		9983 27	Project site master planning services
31 3		9983 28	Landscape architectural services and advisory services
31 4	Group 99833		Engineering services
31 5		9983 31	Engineering advisory services
31 6		9983 32	Engineering services for building projects
31 7		9983 33	Engineering services for industrial and manufacturing projects

31 8		9983 34	Engineering services for transportation projects
31 9		9983 35	Engineering services for power projects
32 0		9983 36	Engineering services for telecommunications and broadcasting projects
32 1		9983 37	Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects
32 2		9983 38	Engineering services for other projects nowhere else classified
32 3		9983 39	Project management services for construction projects
32 4	Group 99834		Scientific and other technical services
32 5		9983 41	Geological and geophysical consulting services
32 6		9983 42	Subsurface surveying services
32 7		9983 43	Mineral exploration and evaluation
32 8		9983 44	Surface surveying and map-making services
32 9		9983 45	Weather forecasting and meteorological services
33 0		9983 46	Technical testing and analysis services
33 1		9983 47	Certification of ships, aircraft, dams, and the like
33 2		9983 48	Certification and authentication of works of art
33 3		9983 49	Other technical and scientific services nowhere else classified
33 4	Group 99835		Veterinary services
33 5		9983 51	Veterinary services for pet animals
33 6		9983 52	Veterinary services for livestock
33 7		9983 59	Other veterinary services nowhere else classified
33 8	Group 99836		Advertising services and provision of advertising space or time

33 9		9983 61	Advertising Services
34 0		9983 62	Purchase or sale of advertising space or time, on commission
34 1		9983 63	Sale of advertising space in print media (except on commission)
34 2		9983 64	Sale of television and radio advertising time
34 3		9983 65	Sale of internet advertising space
34 4		9983 66	Sale of other advertising space or time (except on commission)
34 5	Group 99837		Market research and public opinion polling services
34 6		9983 71	Market research services
34 7		9983 72	Public opinion polling services
34 8	Group 99838		Photography and videography and their processing services
34 9		9983 81	Portrait photography services
35 0		9983 82	Advertising and related photography services
35 1		9983 83	Event photography and event videography services
35 2		9983 84	Specialty photography services
35 3		9983 85	Restoration and retouching services of photography
35 4		9983 86	Photographic and videographic processing services
35 5		9983 87	Other photography and videography and their processing services nowhere else classified
35 6	Group 99839		Other professional, technical and business services
35 7		9983 91	Specialty design services including interior design, fashion design, industrial design and other specialty design services
35 8		9983 92	Design originals
35 9		9983 93	Scientific and technical consulting services

36 0		9983 94	Original compilations of facts or information
36 1		9983 95	Translation and interpretation services
36 2		9983 96	Trademarks and franchises
36 3		9983 97	Sponsorship services and brand promotion services
36 4		9983 99	Other professional, technical and business services nowhere else classified
36 5	Heading 9984		Telecommunications, broadcasting and information supply services
36 6	Group 99841		Telephony and other telecommunications services
36 7		9984 11	Carrier services
36 8		9984 12	Fixed telephony services
36 9		9984 13	Mobile telecommunications services
37 0		9984 14	Private network services
37 1		9984 15	Data transmission services
37 2		9984 19	Other telecommunications services including fax services, telex services nowhere else classified
37 3	Group 99842		Internet telecommunications services
37 4		9984 21	Internet backbone services
37 5		9984 22	Internet access services in wired and wireless mode
37 6		9984 23	Fax, telephony over the internet
37 7		9984 24	Audio conferencing and video conferencing over the internet
37 8		9984 29	Other internet telecommunications services nowhere else classified
37 9	Group 99843		On-line content services
38 0		9984 31	On-line text based information such as online books, newspapers, periodicals, directories and the like

38 1		9984 32	On-line audio content
38 2		9984 33	On-line video content
38 3		9984 34	Software downloads
38 4		9984 39	Other on-line contents nowhere else classified
38 5	Group 99844		News agency services
38 6		9984 41	News agency services to newspapers and periodicals
38 7		9984 42	Services of independent journalists and press photographers
38 8		9984 43	News agency services to audiovisual media
38 9	Group 99845		Library and archive services
39 0		9984 51	Library services
39 1		9984 52	Operation services of public archives including digital archives
39 2		9984 53	Operation services of historical archives including digital archives
39 3	Group 99846		Broadcasting, programming and programme distribution services
39 4		9984 61	Radio broadcast originals
39 5		9984 62	Television broadcast originals
39 6		9984 63	Radio channel programmes
39 7		9984 64	Television channel programmes
39 8		9984 65	Broadcasting services
39 9		9984 66	Home programme distribution services
40 0	Heading 9985		Support services
40 1	Group 99851		Employment services including personnel search, referral service and labour supply service

40 2		9985 11	Executive or retained personnel search services
40 3		9985 12	Permanent placement services, other than executive search services
40 4		9985 13	Contract staffing services
40 5		9985 14	Temporary staffing services
40 6		9985 15	Long-term staffing (pay rolling) services
40 7		9985 16	Temporary staffing-to-permanent placement services
40 8		9985 17	Co-employment staffing services
40 9		9985 19	Other employment and labour supply services nowhere else classified
41 0	Group 99852		Investigation and security services
41 1		9985 21	Investigation services
41 2		9985 22	Security consulting services
41 3		9985 23	Security systems services
41 4		9985 24	Armoured car services
41 5		9985 25	Guard services
41 6		9985 26	Training of guard dogs
41 7		9985 27	Polygraph services
41 8		9985 28	Fingerprinting services
41 9		9985 29	Other security services nowhere else classified
42 0	Group 99853		Cleaning services
42 1		9985 31	Disinfecting and exterminating services
42 2		9985 32	Window cleaning services
42 3		9985 33	General cleaning services

42 4		9985 34	Specialised cleaning services for reservoirs and tanks
42 5		9985 35	Sterilisation of objects or premises (operating rooms)
42 6		9985 36	Furnace and chimney cleaning services
42 7		9985 37	Exterior cleaning of buildings of all types
42 8		9985 38	Cleaning of transportation equipment
42 9		9985 39	Other cleaning services nowhere else classified
43 0	Group 99854		Packaging services
43 1		9985 40	Packaging services of goods for others
43 2		9985 41	Parcel packing and gift wrapping
43 3		9985 42	Coin and currency packing services
43 4		9985 49	Other packaging services nowhere else classified
43 5	Group 99855		Travel arrangement, tour operator and related services
43 6		9985 51	Reservation services for transportation
43 7		9985 52	Reservation services for accommodation, cruises and package tours
43 8		9985 53	Reservation services for convention centres, congress centres and exhibition halls
43 9		9985 54	Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services
44 0		9985 55	Tour operator services
44 1		9985 56	Tourist guide services
44 2		9985 57	Tourism promotion and visitor information services
44 3		9985 59	Other travel arrangement and related services nowhere else classified
44 4	Group 99859		Other support services

44 5		9985 91	Credit reporting and rating services
44 6		9985 92	Collection agency services
44 7		9985 93	Telephone-based support services
44 8		9985 94	Combined office administrative services
44 9		9985 95	Specialised office support services such as duplicating services, mailing services, document preparation and the like
45 0		9985 96	Events, exhibitions, conventions and trade shows organisation and assistance services
45 1		9985 97	Landscape care and maintenance services
45 2		9985 98	Other information services nowhere else classified
45 3		9985 99	Other support services nowhere else classified
45 4	Heading 9986		Support services to agriculture, hunting, forestry, fishing, mining and utilities
45 5	Group 99861		Support services to agriculture, hunting, forestry and fishing
45 6		9986 11	Support services to crop production
45 7		9986 12	Animal husbandry services
45 8		9986 13	Support services to hunting
45 9		9986 14	Support services to forestry and logging
46 0		9986 15	Support services to fishing
46 1		9986 19	Other support services to agriculture, hunting, forestry and fishing
46 2	Group 99862		Support services to mining
46 3		9986 21	Support services to oil and gas extraction
46 4		9986 22	Support services to other mining nowhere else classified
46 5	Group 99863		Support services to electricity, gas and water distribution

46 6		9986 31	Support services to electricity transmission and distribution
46 7		9986 32	Support services to gas distribution
46 8		9986 33	Support services to water distribution
46 9		9986 34	Support services to distribution services of steam, hot water and air-conditioning supply
47 0	Heading 9987		Maintenance, repair and installation (except construction) services
47 1	Group 99871		Maintenance and repair services of fabricated metal products, machinery and equipment
47 2		9987 11	Maintenance and repair services of fabricated metal products, except machinery and equipment
47 3		9987 12	Maintenance and repair services of office and accounting machinery
47 4		9987 13	Maintenance and repair services of computers and peripheral equipment
47 5		9987 14	Maintenance and repair services of transport machinery and equipment
47 6		9987 15	Maintenance and repair services of electrical household appliances
47 7		9987 16	Maintenance and repair services of telecommunication equipments and apparatus
47 8		9987 17	Maintenance and repair services of commercial and industrial machinery
47 9		9987 18	Maintenance and repair services of elevators and escalators
48 0		9987 19	Maintenance and repair services of other machinery and equipments
48 1	Group 99872		Repair services of other goods
48 2		9987 21	Repair services of footwear and leather goods
48 3		9987 22	Repair services of watches, clocks and jewellery
48 4		9987 23	Repair services of garments and household textiles
48 5		9987 24	Repair services of furniture
48 6		9987 25	Repair services of bicycles

48 7		9987 26	Maintenance and repair services of musical instruments
48 8		9987 27	Repair services for photographic equipment and cameras
48 9		9987 29	Maintenance and repair services of other goods nowhere else classified
49 0	Group 99873		Installation services (other than construction)
49 1		9987 31	Installation services of fabricated metal products, except machinery and equipment
49 2		9987 32	Installation services of industrial, manufacturing and service industry machinery and equipment
49 3		9987 33	Installation services of office and accounting machinery and computers
49 4		9987 34	Installation services of radio, television and communications equipment and apparatus
49 5		9987 35	Installation services of professional medical machinery and equipment, and precision and optical instruments
49 6		9987 36	Installation services of electrical machinery and apparatus nowhere else classified
49 7		9987 39	Installation services of other goods nowhere else classified
49 8	Heading 9988		Manufacturing services on physical inputs (goods) owned by others
49 9	Group 99881		Food, beverage and tobacco manufacturing services
50 0		9988 11	Meat processing services
50 1		9988 12	Fish processing services
50 2		9988 13	Fruit and vegetables processing services
50 3		9988 14	Vegetable and animal oil and fat manufacturing services
50 4		9988 15	Dairy product manufacturing services
50 5		9988 16	Other food product manufacturing services
50 6		9988 17	Prepared animal feeds manufacturing services
50 7		9988 18	Beverage manufacturing services

50 8		9988 19	Tobacco manufacturing services nowhere else classified
50 9	Group 99882		Textile, wearing apparel and leather manufacturing services
51 0		9988 21	Textile manufacturing services
51 1		9988 22	Wearing apparel manufacturing services
51 2		9988 23	Leather and leather product manufacturing services
51 3	Group 99883		Wood and paper manufacturing services
51 4		9988 31	Wood and wood product manufacturing services
51 5		9988 32	Paper and paper product manufacturing services
51 6	Group 99884		Petroleum, chemical and pharmaceutical product manufacturing services
51 7		9988 41	Coke and refined petroleum product manufacturing services
51 8		9988 42	Chemical product manufacturing services
51 9		9988 43	Pharmaceutical product manufacturing services
52 0	Group 99885		Rubber, plastic and other non-metallic mineral product manufacturing service
52 1		9988 51	Rubber and plastic product manufacturing services
52 2		9988 52	Plastic product manufacturing services
52 3		9988 53	Other non-metallic mineral product manufacturing services
52 4	Group 99886		Basic metal manufacturing services
52 5		9988 60	Basic metal manufacturing services
52 6	Group 99887		Fabricated metal product, machinery and equipment manufacturing services
52 7		9988 71	Structural metal product, tank, reservoir and steam generator manufacturing services
52 8		9988 72	Weapon and ammunition manufacturing services
52 9		9988 73	Other fabricated metal product manufacturing and metal treatment services

53 0		9988 74	Computer, electronic and optical product manufacturing services
53 1		9988 75	Electrical equipment manufacturing services
53 2		9988 76	General-purpose machinery manufacturing services nowhere else classified
53 3		9988 77	Special-purpose machinery manufacturing services
53 4	Group 99888		Transport equipment manufacturing services
53 5		9988 81	Motor vehicle and trailer manufacturing services
53 6		9988 82	Other transport equipment manufacturing services
53 7	Group 99889		Other manufacturing services
53 8		9988 91	Furniture manufacturing services
53 9		9988 92	Jewellery manufacturing services
54 0		9988 93	Imitation jewellery manufacturing services
54 1		9988 94	Musical instrument manufacturing services
54 2		9988 95	Sports goods manufacturing services
54 3		9988 96	Game and toy manufacturing services
54 4		9988 97	Medical and dental instrument and supply manufacturing services
54 5		9988 98	Other manufacturing services nowhere else classified
54 6	Heading 9989		Other manufacturing services; publishing, printing and reproduction services; materials recovery services
54 7	Group 99891		Publishing, printing and reproduction services
54 8		9989 11	Publishing, on a fee or contract basis
54 9		9989 12	Printing and reproduction services of recorded media, on a fee or contract basis
55 0	Group 99892		Moulding, pressing, stamping, extruding and similar plastic manufacturing services

55 1		9989 20	Moulding, pressing, stamping, extruding and similar plastic manufacturing services
55 2	Group 99893		Casting, forging, stamping and similar metal manufacturing services
55 3		9989 31	Iron and steel casting services
55 4		9989 32	Non-ferrous metal casting services
55 5		9989 33	Metal forging, pressing, stamping, roll forming and powder metallurgy services
55 6	Group 99894		Materials recovery (recycling) services, on a fee or contract basis
55 7		9989 41	Metal waste and scrap recovery (recycling) services, on a fee or contract basis
55 8		9989 42	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis
55 9	Section 9		Community, social and personal services and other miscellaneous services
56 0	Heading 9991		Public administration and other services provided to the community as a whole; compulsory social security services
56 1	Group 99911		Administrative services of the government
56 2		9991 11	Overall Government public services
56 3		9991 12	Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service
56 4		9991 13	Public administrative services related to the more efficient operation of business
56 5		9991 19	Other administrative services of the government nowhere else classified
56 6	Group 99912		Public administrative services provided to the community as a whole
56 7		9991 21	Public administrative services related to External Affairs, Diplomatic and Consular services abroad
56 8		9991 22	Services related to foreign economic aid
56 9		9991 23	Services related to foreign military aid
57 0		9991 24	Military defence services

57 1		9991 25	Civil defence services
57 2		9991 26	Police and fire protection services
57 3		9991 27	Public administrative services related to law courts
57 4		9991 28	Administrative services related to the detention or rehabilitation of criminals
57 5		9991 29	Public administrative services related to other public order and safety affairs nowhere else classified
57 6	Group 99913		Administrative services related to compulsory social security schemes
57 7		9991 31	Administrative services related to sickness, maternity or temporary disablement benefit schemes
57 8		9991 32	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees
57 9		9991 33	Administrative services related to unemployment compensation benefit schemes
58 0		9991 34	Administrative services related to family and child allowance programmes
58 1	Heading 9992		Education services
58 2	Group 99921		Pre-primary education services
58 3		9992 10	Pre-primary education services
58 4	Group 99922		Primary education services
58 5		9992 20	Primary education services
58 6	Group 99923		Secondary Education Services
58 7		9992 31	Secondary education services, general
58 8		9992 32	Secondary education services, technical and vocational
58 9	Group 99924		Higher education services

59 0		9992 41	Higher education services, general
59 1		9992 42	Higher education services, technical
59 2		9992 43	Higher education services, vocational
59 3		9992 49	Other higher education services
59 4	Group 99925		Specialised education services
59 5		9992 59	Specialised education services
59 6	Group 99929		Other education and training services and educational support services
59 7		9992 91	Cultural education services
59 8		9992 92	Sports and recreation education services
59 9		9992 93	Commercial training and coaching services
60 0		9992 94	Other education and training services nowhere else classified
60 1		9992 95	services involving conduct of examination for admission to educational institutions
60 2		9992 99	Other educational support services
60 3	Heading 9993		Human health and social care services
60 4	Group 99931		Human health services
60 5		9993 11	Inpatient services
60 6		9993 12	Medical and dental services
60 7		9993 13	Childbirth and related services
60 8		9993 14	Nursing and physiotherapeutic services
60 9		9993 15	Ambulance services
61 0		9993 16	Medical laboratory and diagnostic-imaging services
61 1		9993 17	Blood, sperm and organ bank services

61 2		9993 19	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture and the like
61 3	Group 99932		Residential care services for the elderly and disabled
61 4		9993 21	Residential health-care services other than by hospitals
61 5		9993 22	Residential care services for the elderly and persons with disabilities
61 6	Group 99933		Other social services with accommodation
61 7		9993 31	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse
61 8		9993 32	Other social services with accommodation for children
61 9		9993 33	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse
62 0		9993 34	Other social services with accommodation for adults
62 1	Group 99934		Social services without accommodation for the elderly and disabled
62 2		9993 41	Vocational rehabilitation services
62 3		9993 49	Other social services without accommodation for the elderly and disabled nowhere else classified
62 4	Group 99935		Other social services without accommodation
62 5		9993 51	Child day-care services
62 6		9993 52	Guidance and counseling services nowhere else classified related to children
62 7		9993 53	Welfare services without accommodation
62 8		9993 59	Other social services without accommodation nowhere else classified
62 9	Heading 9994		Sewage and waste collection, treatment and disposal and other environmental protection services
63 0	Group 99941		Sewerage, sewage treatment and septic tank cleaning services

63 1		9994 11	Sewerage and sewage treatment services
63 2		9994 12	Septic tank emptying and cleaning services
63 3	Group 99942		Waste collection services
63 4		9994 21	Collection services of hazardous waste
63 5		9994 22	Collection services of non-hazardous recyclable materials
63 6		9994 23	General waste collection services, residential
63 7		9994 24	General waste collection services, other nowhere else classified
63 8	Group 99943		Waste treatment and disposal services
63 9		9994 31	Waste preparation, consolidation and storage services
64 0		9994 32	Hazardous waste treatment and disposal services
64 1		9994 33	Non-hazardous waste treatment and disposal services
64 2	Group 99944		Remediation services
64 3		9994 41	Site remediation and clean-up services
64 4		9994 42	Containment, control and monitoring services and other site remediation services
64 5		9994 43	Building remediation services
64 6		9994 49	Other remediation services nowhere else classified
64 7	Group 99945		Sanitation and similar services
64 8		9994 51	Sweeping and snow removal services
64 9		9994 59	Other sanitation services nowhere else classified
65 0	Group 99949		Others
65 1		9994 90	Other environmental protection services nowhere else classified
65 2	Heading 9995		Services of membership organisations

65 3	Group 99951		Services furnished by business, employers and professional organisations Services
65 4		9995 11	Services furnished by business and employers organisations
65 5		9995 12	Services furnished by professional organisations
65 6	Group 99952		Services furnished by trade unions
65 7		9995 20	Services furnished by trade unions
65 8	Group 99959		Services furnished by other membership organisations
65 9		9995 91	Religious services
66 0		9995 92	Services furnished by political organisations
66 1		9995 93	Services furnished by human rights organisations
66 2		9995 94	Cultural and recreational associations
66 3		9995 95	Services furnished by environmental advocacy groups
66 4		9995 96	Services provided by youth associations
66 5		9995 97	Other civic and social organisations
66 6		9995 98	Home owners associations
66 7		9995 99	Services provided by other membership organisations nowhere else classified
66 8	Heading 9996		Recreational, cultural and sporting services
66 9	Group 99961		Audiovisual and related services
67 0		9996 11	Sound recording services
67 1		9996 12	Motion picture, videotape, television and radio programme production services
67 2		9996 13	Audiovisual post-production services
67 3		9996 14	Motion picture, videotape and television programme distribution services
67 4		9996 15	Motion picture projection services

67 5	Group 99962		Performing arts and other live entertainment event presentation and promotion services
67 6		9996 21	Performing arts event promotion and organisation services
67 7		9996 22	Performing arts event production and presentation services
67 8		9996 23	Performing arts facility operation services
67 9		9996 29	Other performing arts and live entertainment services nowhere else classified
68 0	Group 99963		Services of performing and other artists
68 1		9996 31	Services of performing artists including actors, readers, musicians, singers, dancers, television personalities, independent models and the like
68 2		9996 32	Services of authors, composers, sculptors and other artists, except performing artists
68 3		9996 33	Original works of authors, composers and other artists except performing artists, painters and sculptors
68 4	Group 99964		Museum and preservation services
68 5		9996 41	Museum and preservation services of historical sites and buildings
68 6		9996 42	Botanical, zoological and nature reserve services
68 7	Group 99965		Sports and recreational sports services
68 8		9996 51	Sports and recreational sports event promotion and organisation services
68 9		9996 52	Sports and recreational sports facility operation services
69 0		9996 59	Other sports and recreational sports services nowhere else classified
69 1	Group 99966		Services of athletes and related support services
69 2		9996 61	Services of athletes
69 3		9996 62	Support services related to sports and recreation
69 4	Group 99969		Other amusement and recreational services

69 5		9996 91	Amusement park and similar attraction services
69 6		9996 92	Gambling and betting services including similar online services
69 7		9996 93	Coin-operated amusement machine services
69 8		9996 94	Lottery services
69 9		9996 99	Other recreation and amusement services nowhere else classified
70 0	Heading 9997		Other services
70 1	Group 99971		Washing, cleaning and dyeing services
70 2		9997 11	Coin-operated laundry services
70 3		9997 12	Dry-cleaning services (including fur product cleaning services)
70 4		9997 13	Other textile cleaning services
70 5		9997 14	Pressing services
70 6		9997 15	Dyeing and colouring services
70 7		9997 19	Other washing, cleaning and dyeing services nowhere else classified
70 8	Group 99972		Beauty and physical well-being services
70 9		9997 21	Hairdressing and barbers services
71 0		9997 22	Cosmetic treatment (including cosmetic or plastic surgery), manicuring and pedicuring services
71 1		9997 23	Physical well-being services including health club and fitness centre
71 2		9997 29	Other beauty treatment services nowhere else classified
71 3	Group 99973		Funeral, cremation and undertaking services
71 4		9997 31	Cemeteries and cremation services
71 5		9997 32	Undertaking services

71 6	Group 99979		Other miscellaneous services
71 7		9997 91	Services involving commercial use or exploitation of any event
71 8		9997 92	Agreeing to do an act
71 9		9997 93	Agreeing to refrain from doing an act
72 0		9997 94	Agreeing to tolerate an act
72 1		9997 95	Conduct of religious ceremonies or rituals by persons
72 2		9997 99	Other services nowhere else classified
72 3	Heading 9998		Domestic services
72 4	Group 99980		Domestic services
72 5		9998 00	Domestic services both part time and full time
72 6	Heading 9999		Services provided by extraterritorial organisations and bodies
72 7	Group 99990		Services provided by extraterritorial organisations and bodies
72 8		9999 00	Services provided by extraterritorial organisations and bodies

वाणिज्य-कर विभाग

29 जून, 2017

अधिसूचना संख्या 11/2017-राज्य कर (दर)

एस० ओ० 41 दिनांक 29 जून, 2017--राज्य सरकार, झारखण्ड माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 9 की उपधारा (1), धारा 11 की उपधारा (11), धारा 15 की उपधारा (5) और धारा 16 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर और यह समाधान हो जाने पर कि ऐसा करना लोकहित में आवश्यक है, यह अधिसूचित करती है कि राज्य कर, नीचे