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കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 72/2017/TAXES.

30th June, 2017
Dated, Thiruvananthapuram, 16th Mithunam, 1192
9th Ashadha, 1939.

S. R. O. No. 370/2017.—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 Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala, 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

| <i>Sl. No.</i> | <i>Chapter, Section or Heading</i> | <i>Description of Service</i> | <i>Rate (per cent.)</i> | <i>Condition</i> |
|----------------|---|---|-------------------------|------------------|
| (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 | .. |

| (1) | (2) | (3) | (4) | (5) |
|-----|--------------|--|-----|-----|
| | | (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 | <p>Services in wholesale trade. <i>Explanation.</i>—This service does not include sale or purchase of goods but includes:</p> <ul style="list-style-type: none"> – 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 | <p>Services in retail trade. <i>Explanation.</i>—This service does not include sale or purchase of goods</p> | 9 | .. |

| (1) | (2) | (3) | (4) | (5) |
|-----|---|--|-----|-----|
| 7 | Heading 9963 (Accommodation, food and beverage services) | <p>(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 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.</p> | 6 | .. |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|---|-----|-----|
| | | <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. | 6 | - |
| | | (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. | 9 | .. |
| | | (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 | | |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|---|-----|-----|
| | | 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 air-conditioning or central air-heating in any part of the establishment, at any time during the year. | 9 | .. |
| | | (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 | | |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|---|-----|-----|
| | | rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent. | 9 | .. |
| | | <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. | | |
| | | (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 | .. |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|--|-----|-----|
| | | (viii) Accommodation in hotels including five star 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 seven thousand and five hundred rupees and above per unit per day or equivalent. | 14 | .. |
| | | <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. | | |
| | | (ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above. | 9 | .. |

| (1) | (2) | (3) | (4) | (5) |
|--|--|-----|---|-----|
| 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 | |
| | (ii) Transport of passengers, with or without accompanied belongings by- (a) air conditioned contract carriage other than motorcab; (b) air conditioned stage carriage; (c) radio taxi. | 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)] | |
| | <i>Explanation.—</i> | | | |
| | (a) “contract carriage” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); | | | |
| | (b) “stage carriage” has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); | | | |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|---|-----|---|
| | | (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 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)] |

| (1) | (2) | (3) | (4) | (5) |
|---|-----|--|-----|--|
| | | (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 |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|---|-----|--|
| | | (ii) Transport of goods in a vessel. | 2.5 | <p>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)]</p> |
| | | (iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). | 2.5 | <p>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)]</p> |
| | | <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. | | |

| (1) | (2) | (3) | (4) | (5) |
|-----|--|--|-----|---|
| | | (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). | 2.5 | Provided that credit of input tax charged on goods and |

| (1) | (2) | (3) | (4) | (5) |
|-----|---|--|-----|---|
| | | <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. | | services used in supplying the service has 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. <i>Explanation.</i> —(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 | 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)] |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|---|---|-----|
| | | <p>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;</p> <p>(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).</p> | | |
| | | <p>(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.</p> | <p>Same rate of central tax as on supply of like goods involving transfer of title in goods</p> | |
| | | <p>(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.</p> | <p>Same rate of central tax as on supply of like goods involving transfer of title in goods</p> | |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|---|-----|--|
| | | <p>(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.</p> | 2.5 | <p>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)]</p> |
| | | <p><i>Explanation.</i>—</p> | | |
| | | <p>(a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;</p> | | |
| | | <p>(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;</p> | | |
| | | <p>(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</p> | | |

| (1) | (2) | (3) | (4) | (5) |
|-----|---|---|--|-----|
| | | regular or frequent that they constitute a recognisably systematic series, not open to use by passengers. | | |
| | | (v) Financial and related services other than (i), (ii), (iii), and (iv) above. | 9 | .. |
| 16 | Heading9972 | Real estate services. | 9 | .. |
| 17 | Heading9973 (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 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 | .. |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|--|--|--|
| | | (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. | 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)] |
| | | <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 under taken between the same two or more places operated according to a published time table or with flights so regular or frequent that they | | |

| (1) | (2) | (3) | (4) | (5) |
|-----|--------------|---|---|-----|
| | | 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. | | |
| | | (vi) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above. | Same rate of central tax as applicable 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 | .. |

| (1) | (2) | (3) | (4) | (5) |
|-----|---|--|-----|---|
| 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 | .. |
| 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 |

| (1) | (2) | (3) | (4) | (5) |
|-----|--------------|--|-----|--|
| | | | | 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 | (i) Support services to agriculture, forestry, fishing, animal husbandry. <i>Explanation.</i> —“Support services to agriculture, forestry, fishing, animal husbandry” mean— (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 | Nil | .. |

| | | | | |
|-----|-----|-----|-----|-----|
| (1) | (2) | (3) | (4) | (5) |
|-----|-----|-----|-----|-----|

o r

other similar products or
agricultural produce by way
of—

- (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;
 - (b) supply of farm labour;
 - (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;
 - (d) renting or leasing of agro machinery or vacant land with or
-

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|---|-----|-----|
| | | without a structure incidental to its use; | | |
| | | (e) loading, unloading, packing, storage or warehousing of agricultural produce; | | |
| | | (f) agricultural extension services; | | |
| | | (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce. | | |
| | | (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. | | |
| | | (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 | | |

| (1) | (2) | (3) | (4) | (5) |
|-----|---|--|-----|-----|
| | | (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] | (i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textile yarns (other than of man-made fibres) and textile fabrics; (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 (51 of 1975); (d) Printing of books (including Braille books) journals and periodicals; (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). | 2.5 | .. |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|---|-----|-----|
| | | <p><i>(Explanation.—</i> “man made fibres” means staple fibres and filaments 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> | | |

| (1) | (2) | (3) | (4) | (5) |
|-----|---|---|-----|-----|
| | | (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 | .. |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----|--|-----|-----|
| | | (ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less. | 9 | .. |
| | | (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 | .. |

| (1) | (2) | (3) | (4) | (5) |
|-----|-----------------|---|-----|-----|
| 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.

Annexure: Scheme of Classification of Services

| <i>Sl. No.</i> | <i>Chapter, Section, Heading or Group</i> | <i>Service Code (Tariff)</i> | <i>Service Description</i> |
|----------------|---|------------------------------|---|
| (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 | | 995411 | Construction services of single dwelling or multi dwelling or multi-storied residential buildings |
| 6 | | 995412 | Construction services of other residential buildings such as old age homes, homeless shelters, hostels and the like |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|---|
| 7 | | 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 |
| 8 | | 995414 | 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 | | 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 |
| 10 | | 995416 | Construction services of other buildings nowhere else classified |
| 11 | | 995419 | 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 | | 995421 | General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 14 | | 995422 | General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks |
| 15 | | 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 |
| 16 | | 995424 | General construction services of local water and sewage pipelines, electricity and communication cables and related works |
| 17 | | 995425 | General construction services of mines and industrial plants |
| 18 | | 995426 | General construction services of power plants and its related infrastructure |
| 19 | | 995427 | General construction services of outdoor sport and recreation facilities |
| 20 | | 995428 | General construction services of other civil engineering works nowhere else classified |
| 21 | | 995429 | Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above |
| 22 | Group 99543 | | Site preparation services |
| 23 | | 995431 | Demolition services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 24 | | 995432 | 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 | | 995433 | Excavating and earthmoving services |
| 26 | | 995434 | Water well drilling services and septic system installation services |
| 27 | | 995435 | Other site preparation services nowhere else classified |
| 28 | | 995439 | Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above |
| 29 | Group 99544 | | Assembly and erection of prefabricated constructions |
| 30 | | 995441 | Installation, assembly and erection services of prefabricated buildings |
| 31 | | 995442 | Installation, assembly and erection services of other prefabricated structures and constructions |
| 32 | | 995443 | Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like) |
| 33 | | 995444 | Other assembly and erection services nowhere else classified |
| 34 | | 995449 | Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|---|
| 35 | Group 99545 | | Special trade construction services |
| 36 | | 995451 | Pile driving and foundation services |
| 37 | | 995452 | Building framing and roof framing services |
| 38 | | 995453 | Roofing and waterproofing services |
| 39 | | 995454 | Concrete services |
| 40 | | 995455 | Structural steel erection services |
| 41 | | 995456 | Masonry services |
| 42 | | 995457 | Scaffolding services |
| 43 | | 995458 | Other special trade construction services nowhere else classified |
| 44 | | 995459 | Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above |
| 45 | Group 99546 | | Installation services |
| 46 | | 995461 | Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services |
| 47 | | 995462 | Water plumbing and drain laying services |
| 48 | | 995463 | Heating, ventilation and air conditioning equipment installation services |
| 49 | | 995464 | Gas fitting installation services |
| 50 | | 995465 | Insulation services |
| 51 | | 995466 | Lift and escalator installation services |
| 52 | | 995468 | Other installation services nowhere else classified |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|---|
| 53 | | 995469 | Services involving repair, alterations, additions, replacements, maintenance of the installations covered above |
| 54 | Group 99547 | | Building completion and finishing services |
| 55 | | 995471 | Glazing services |
| 56 | | 995472 | Plastering services |
| 57 | | 995473 | Painting services |
| 58 | | 995474 | Floor and wall tiling services |
| 59 | | 995475 | Other floor laying, wall covering and wall papering services |
| 60 | | 995476 | Joinery and carpentry services |
| 61 | | 995477 | Fencing and railing services |
| 62 | | 995478 | Other building completion and finishing services nowhere else classified |
| 63 | | 995479 | 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 | | 996111 | Services provided for a fee or commission or on contract basis on wholesale trade |
| 68 | Heading 9962 | | Services in retail trade |
| 69 | Group 99621 | | |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 70 | | 996211 | 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 | | 996311 | Room or unit accommodation services provided by Hotels, Inn, Guest House, Club and the like |
| 74 | | 996312 | Camp site services |
| 75 | | 996313 | Recreational and vacation camp services |
| 76 | Group 99632 | | Other accommodation services |
| 77 | | 996321 | Room or unit accommodation services for students in student residences |
| 78 | | 996322 | Room or unit accommodation services provided by Hostels, Camps, Paying Guest and the like |
| 79 | | 996329 | Other room or unit accommodation services nowhere else classified |
| 80 | Group 99633 | | Food, edible preparations, alcoholic and non-alcoholic beverages serving services |
| 81 | | 996331 | Services provided by restaurants, cafes and similar eating facilities including takeaway services, room services and door delivery of food |
| 82 | | 996332 | Services provided by Hotels, Inn, Guest House, Club and the like including room services, takeaway services and door delivery of food |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|---|
| 83 | | 996333 | Services provided in canteen and other similar establishments |
| 84 | | 996334 | Catering Services in exhibition halls, events, marriage halls and other outdoor/indoor functions |
| 85 | | 996335 | Catering services in trains, flights and the like |
| 86 | | 996336 | Preparation or supply services of food, edible preparations, alcoholic and non-alcoholic beverages to airlines and other transportation operators |
| 87 | | 996337 | Other contract food services |
| 88 | | 996339 | 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 | | 996411 | Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles |
| 92 | | 996412 | Taxi services including radio taxi and other similar services |
| 93 | | 996413 | Non-scheduled local bus and coach charter services |
| 94 | | 996414 | Other land transportation services of passengers |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 95 | | 996415 | Local water transport services of passengers by ferries, cruises and the like |
| 96 | | 996416 | Sightseeing transportation services by rail, land, water and air |
| 97 | | 996419 | Other local transportation services of passengers nowhere else classified |
| 98 | Group 99642 | | Long-distance transport services of passengers |
| 99 | | 996421 | Long-distance transport services of passengers through rail network by railways, metro and the like |
| 100 | | 996422 | Long-distance transport services of passengers through road by bus, car, non-scheduled long distance bus and coach services, stage carriage and the like |
| 101 | | 996423 | Taxi services including radio taxi and other similar services |
| 102 | | 996424 | Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships and the like |
| 103 | | 996425 | Domestic/international scheduled air transport services of passengers |
| 104 | | 996426 | Domestic/ international non-scheduled air transport services of passengers |
| 105 | | 996427 | Space transport services of passengers |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|---|
| 106 | | 996429 | Other long-distance transportation services of passengers nowhere else classified |
| 107 | Heading 9965 | | Goods Transport Services |
| 108 | Group 99651 | | Land transport services of Goods |
| 109 | | 996511 | 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 |
| 110 | | 996512 | Railway transport services of Goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like |
| 111 | | 996513 | Transport services of petroleum and natural gas, water, sewerage and other goods via pipeline |
| 112 | | 996519 | Other land transport services of goods nowhere else classified |
| 113 | Group 99652 | | Water transport services of goods |
| 114 | | 996521 | Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships and the like |
| 115 | | 996522 | Inland water transport services of goods by refrigerator vessels, tankers and other vessels |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 116 | Group 99653 | | Air and space transport services of goods |
| 117 | | 996531 | Air transport services of letters and parcels and other goods |
| 118 | | 996532 | Space transport services of freight |
| 119 | Heading 9966 | | Rental services of transport vehicles with or without operators |
| 120 | Group 99660 | | Rental services of transport vehicles with or without operators |
| 121 | | 996601 | Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator |
| 122 | | 996602 | Rental services of water vessels including passenger vessels, freight vessels and the like with or without operator |
| 123 | | 996603 | Rental services of aircraft including passenger aircrafts, freight aircrafts and the like with or without operator |
| 124 | | 996609 | Rental services of other transport vehicles nowhere else classified with or without operator |
| 125 | Heading 9967 | | Supporting services in transport |
| 126 | Group 99671 | | Cargo handling services |
| 127 | | 996711 | Container handling services |
| 128 | | 996712 | Customs house agent services |
| 129 | | 996713 | Clearing and forwarding services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 130 | | 996719 | Other cargo and baggage handling services |
| 131 | Group 99672 | | Storage and warehousing services |
| 132 | | 996721 | Refrigerated storage services |
| 133 | | 996722 | Bulk liquid or gas storage services |
| 134 | | 996729 | Other storage and warehousing services |
| 135 | Group 99673 | | Supporting services for railway transport |
| 136 | | 996731 | Railway pushing or towing services |
| 137 | | 996739 | Other supporting services for railway transport nowhere else classified |
| 138 | Group 99674 | | Supporting services for road transport |
| 139 | | 996741 | Bus station services |
| 140 | | 996742 | Operation services of national highways, state highways, expressways, roads and streets; bridges and tunnel operation services |
| 141 | | 996743 | Parking lot services |
| 142 | | 996744 | Towing services for commercial and private vehicles |
| 143 | | 996749 | Other supporting services for road transport nowhere else classified |
| 144 | Group 99675 | | Supporting services for water transport (coastal, transoceanic and inland waterways) |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 145 | | 996751 | Port and waterway operation services (excluding cargo handling) such as operation services of ports, docks, light houses, light ships and the like |
| 146 | | 996752 | Pilotage and berthing services |
| 147 | | 996753 | Vessel salvage and refloating services |
| 148 | | 996759 | Other supporting services for water transport nowhere else classified |
| 149 | Group 99676 | | Supporting services for air or space transport |
| 150 | | 996761 | Airport operation services (excluding cargo handling) |
| 151 | | 996762 | Air traffic control services |
| 152 | | 996763 | Other supporting services for air transport |
| 153 | | 996764 | Supporting services for space transport |
| 154 | Group 99679 | | Other supporting transport services |
| 155 | | 996791 | Goods transport agency services for road transport |
| 156 | | 996792 | Goods transport agency services for other modes of transport |
| 157 | | 996793 | Other goods transport services |
| 158 | | 996799 | Other supporting transport services nowhere else classified |
| 159 | Heading 9968 | | Postal and courier services |
| 160 | Group 99681 | | Postal and courier services |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 161 | | 996811 | Postal services including post office counter services, mail box rental services |
| 162 | | 996812 | Courier services |
| 163 | | 996813 | Local delivery services |
| 164 | | 996819 | Other Delivery Services nowhere else classified |
| 165 | Heading 9969 | | Electricity, gas, water and other distribution services |
| 166 | Group 99691 | | Electricity and gas distribution services |
| 167 | | 996911 | Electricity transmission services |
| 168 | | 996912 | Electricity distribution services |
| 169 | | 996913 | Gas distribution services |
| 170 | Group 99692 | | Water distribution and other services |
| 171 | | 996921 | Water distribution services |
| 172 | | 996922 | Services involving distribution of steam, hot water and air conditioning supply and the like |
| 173 | | 996929 | Other similar services |
| 174 | Section 7 | | Financial and related services; real estate services; and rental and leasing services |
| 175 | Heading 9971 | | Financial and related services |
| 176 | Group 99711 | | Financial services (except investment banking, insurance services and pension services) |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|---|
| 177 | | 997111 | Central banking services |
| 178 | | 997112 | Deposit services |
| 179 | | 997113 | Credit-granting services including stand-by commitment, guarantees and securities |
| 180 | | 997114 | Financial leasing services |
| 181 | | 997119 | Other financial services (except investment banking, insurance services and pension services) |
| 182 | Group 99712 | | Investment banking services |
| 183 | | 997120 | Investment banking services |
| 184 | Group 99713 | | Insurance and pension services (excluding reinsurance services) |
| 185 | | 997131 | pension services |
| 186 | | 997132 | Life insurance services (excluding reinsurance services) |
| 187 | | 997133 | Accident and health insurance services |
| 188 | | 997134 | Motor vehicle insurance services |
| 189 | | 997135 | Marine, aviation, and other transport insurance services |
| 190 | | 997136 | Freight insurance services and travel insurance services |
| 191 | | 997137 | Other property insurance services |
| 192 | | 997139 | Other non-life insurance services (excluding reinsurance services) |
| 193 | Group 99714 | | Reinsurance services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|---|
| 194 | | 997141 | Life reinsurance services |
| 195 | | 997142 | Accident and health reinsurance services |
| 196 | | 997143 | Motor vehicle reinsurance services |
| 197 | | 997144 | Marine, aviation and other transport reinsurance services |
| 198 | | 997145 | Freight reinsurance services |
| 199 | | 997146 | Other property reinsurance services |
| 200 | | 997149 | Other non-life reinsurance services |
| 201 | Group 99715 | | Services auxiliary to financial services (other than to insurance and pensions) |
| 202 | | 997151 | Services related to investment banking such as mergers and acquisition services, corporate finance and venture capital services |
| 203 | | 997152 | Brokerage and related securities and commodities services including commodity exchange services |
| 204 | | 997153 | Portfolio management services except pension funds |
| 205 | | 997154 | Trust and custody services |
| 206 | | 997155 | Services related to the administration of financial markets |
| 207 | | 997156 | Financial consultancy services |
| 208 | | 997157 | Foreign exchange services |
| 209 | | 997158 | Financial transactions processing and clearing house services |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 210 | | 997159 | Other services auxiliary to financial services |
| 211 | Group 99716 | | Services auxiliary to insurance and pensions |
| 212 | | 997161 | Services auxiliary to insurance and pensions |
| 213 | | 997162 | Insurance claims adjustment services |
| 214 | | 997163 | Actuarial services |
| 215 | | 997164 | Pension fund management services |
| 216 | | 997169 | Other services auxiliary to insurance and pensions |
| 217 | Group 99717 | | Services of holding financial assets |
| 218 | | 997171 | Services of holding equity of subsidiary companies |
| 219 | | 997172 | Services of holding securities and other assets of trusts and funds and similar financial entities |
| 220 | Heading 9972 | | Real estate services |
| 221 | Group 99721 | | Real estate services involving owned or leased property |
| 222 | | 997211 | Rental or leasing services involving own or leased residential property |
| 223 | | 997212 | Rental or leasing services involving own or leased non-residential property |
| 224 | | 997213 | Trade services of buildings |
| 225 | | 997214 | Trade services of time-share properties |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 226 | | 997215 | Trade services of vacant and subdivided land |
| 227 | Group 99722 | | Real estate services on a fee or commission basis or on contract basis |
| 228 | | 997221 | Property management services on a fee or commission basis or on contract basis |
| 229 | | 997222 | Building sales on a fee or commission basis or on contract basis |
| 230 | | 997223 | Land sales on a fee or commission basis or on contract basis |
| 231 | | 997224 | Real estate appraisal services on a fee or commission basis or on contract basis |
| 232 | Heading 9973 | | Leasing or rental services with or without operator |
| 233 | Group 99731 | | Leasing or rental services concerning machinery and equipment with or without operator |
| 234 | | 997311 | Leasing or rental services concerning transport equipments including containers, with or without operator |
| 235 | | 997312 | Leasing or rental services concerning agricultural machinery and equipment with or without operator |
| 236 | | 997313 | Leasing or rental services concerning construction machinery and equipment with or without operator |
| 237 | | 997314 | Leasing or rental services concerning office machinery and equipment (except computers) with or without operator |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 238 | | 997315 | Leasing or rental services concerning computers with or without operators |
| 239 | | 997316 | Leasing or rental services concerning telecommunications equipment with or without operator |
| 240 | | 997319 | Leasing or rental services concerning other machinery and equipments with or without operator |
| 241 | Group 99732 | | Leasing or rental services concerning other goods |
| 242 | | 997321 | Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (home entertainment equipment) |
| 243 | | 997322 | Leasing or rental services concerning video tapes and disks (home entertainment equipment) |
| 244 | | 997323 | Leasing or rental services concerning furniture and other household appliances |
| 245 | | 997324 | Leasing or rental services concerning pleasure and leisure equipment |
| 246 | | 997325 | Leasing or rental services concerning household linen |
| 247 | | 997326 | Leasing or rental services concerning textiles, clothing and footwear |
| 248 | | 997327 | Leasing or rental services concerning do-it-yourself machinery and equipment |
| 249 | | 997329 | Leasing or rental services concerning other goods |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 250 | Group 99733 | | Licensing services for the right to use intellectual property and similar products |
| 251 | | 997331 | Licensing services for the right to use computer software and databases |
| 252 | | 997332 | Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme and the like |
| 253 | | 997333 | Licensing services for the right to reproduce original art works |
| 254 | | 997334 | Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals |
| 255 | | 997335 | Licensing services for the right to use research and development products |
| 256 | | 997336 | Licensing services for the right to use trademarks and franchises |
| 257 | | 997337 | Licensing services for the right to use minerals including its exploration and evaluation |
| 258 | | 997338 | Licensing services for right to use other natural resources including telecommunication spectrum |
| 259 | | 997339 | Licensing services for the right to use other intellectual property products and other resources nowhere else classified |
| 260 | Section 8 | | Business and Production Services |
| 261 | Heading 9981 | | Research and development services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 262 | Group 99811 | | Research and experimental development services in natural sciences and engineering |
| 263 | | 998111 | Research and experimental development services in natural sciences |
| 264 | | 998112 | Research and experimental development services in engineering and technology |
| 265 | | 998113 | Research and experimental development services in medical sciences and pharmacy |
| 266 | | 998114 | Research and experimental development services in agricultural sciences |
| 267 | Group 99812 | | Research and experimental development services in social sciences and humanities |
| 268 | | 998121 | Research and experimental development services in social sciences |
| 269 | | 998122 | Research and experimental development services in humanities |
| 270 | Group 99813 | | Interdisciplinary research services |
| 271 | | 998130 | Interdisciplinary research and experimental development services |
| 272 | Group 99814 | | Research and development originals |
| 273 | | 998141 | Research and development originals in pharmaceuticals |
| 274 | | 998142 | Research and development originals in agriculture |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 275 | | 998143 | Research and development originals in biotechnology |
| 276 | | 998144 | Research and development originals in computer related sciences |
| 277 | | 998145 | Research and development originals in other fields nowhere else classified |
| 278 | Heading 9982 | | Legal and accounting services |
| 279 | Group 99821 | | Legal services |
| 280 | | 998211 | Legal advisory and representation services concerning criminal law |
| 281 | | 998212 | Legal advisory and representation services concerning other fields of law |
| 282 | | 998213 | Legal documentation and certification services concerning patents, copyrights and other intellectual property rights |
| 283 | | 998214 | Legal documentation and certification services concerning other documents |
| 284 | | 998215 | Arbitration and conciliation services |
| 285 | | 998216 | Other legal services nowhere else classified |
| 286 | Group 99822 | | Accounting, auditing and bookkeeping services |
| 287 | | 998221 | Financial auditing services |
| 288 | | 998222 | Accounting and bookkeeping services |
| 289 | | 998223 | Payroll services |
| 290 | | 998224 | Other similar services nowhere else classified |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 291 | Group 99823 | | Tax consultancy and preparation services |
| 292 | | 998231 | Corporate tax consulting and preparation services |
| 293 | | 998232 | Individual tax preparation and planning services |
| 294 | Group 99824 | | Insolvency and receivership services |
| 295 | | 998240 | Insolvency and receivership services |
| 296 | Heading 9983 | | Other professional, technical and business services |
| 297 | Group 99831 | | Management consulting and management services; information technology services |
| 298 | | 998311 | Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management |
| 299 | | 998312 | Business consulting services including public relations services |
| 300 | | 998313 | Information technology consulting and support services |
| 301 | | 998314 | Information technology design and development services |
| 302 | | 998315 | Hosting and information technology infrastructure provisioning services |
| 303 | | 998316 | Information technology infrastructure and network management services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 304 | | 998319 | Other information technology services nowhere else classified |
| 305 | Group 99832 | | Architectural services, urban and land planning and landscape architectural services |
| 306 | | 998321 | Architectural advisory services |
| 307 | | 998322 | Architectural services for residential building projects |
| 308 | | 998323 | Architectural services for non-residential building projects |
| 309 | | 998324 | Historical restoration architectural services |
| 310 | | 998325 | Urban planning services |
| 311 | | 998326 | Rural land planning services |
| 312 | | 998327 | Project site master planning services |
| 313 | | 998328 | Landscape architectural services and advisory services |
| 314 | Group 99833 | | Engineering services |
| 315 | | 998331 | Engineering advisory services |
| 316 | | 998332 | Engineering services for building projects |
| 317 | | 998333 | Engineering services for industrial and manufacturing projects |
| 318 | | 998334 | Engineering services for transportation projects |
| 319 | | 998335 | Engineering services for power projects |

| (1) | (2) | (3) | (4) | (5) |
|-----|-------------|--------|---|-----|
| 320 | | 998336 | Engineering services for telecommunications and broadcasting projects | |
| 321 | | 998337 | Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects | |
| 322 | | 998338 | Engineering services for other projects nowhere else classified | |
| 323 | | 998339 | Project management services for construction projects | |
| 324 | Group 99834 | | Scientific and other technical services | |
| 325 | | 998341 | Geological and geophysical consulting services | |
| 326 | | 998342 | Subsurface surveying services | |
| 327 | | 998343 | Mineral exploration and evaluation | |
| 328 | | 998344 | Surface surveying and map-making services | |
| 329 | | 998345 | Weather forecasting and meteorological services | |
| 330 | | 998346 | Technical testing and analysis services | |
| 331 | | 998347 | Certification of ships, aircraft, dams, and the like | |
| 332 | | 998348 | Certification and authentication of works of art | |
| 333 | | 998349 | Other technical and scientific services nowhere else classified | |
| 334 | Group 99835 | | Veterinary services | |

| (1) | (2) | (3) | (4) | (5) |
|-----|-------------|--------|---|-----|
| 335 | | 998351 | Veterinary services for pet animals | |
| 336 | | 998352 | Veterinary services for livestock | |
| 337 | | 998359 | Other veterinary services nowhere else classified | |
| 338 | Group 99836 | | Advertising services and provision of advertising space or time | |
| 339 | | 998361 | Advertising Services | |
| 340 | | 998362 | Purchase or sale of advertising space or time, on commission | |
| 341 | | 998363 | Sale of advertising space in print media (except on commission) | |
| 342 | | 998364 | Sale of television and radio advertising time | |
| 343 | | 998365 | Sale of internet advertising space | |
| 344 | | 998366 | Sale of other advertising space or time (except on commission) | |
| 345 | Group 99837 | | Market research and public opinion polling services | |
| 346 | | 998371 | Market research services | |
| 347 | | 998372 | Public opinion polling services | |
| 348 | Group 99838 | | Photography and videography and their processing services | |
| 349 | | 998381 | Portrait photography services | |
| 350 | | 998382 | Advertising and related photography services | |
| 351 | | 998383 | Event photography and event videography services | |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 352 | | 998384 | Specialty photography services |
| 353 | | 998385 | Restoration and retouching services of photography |
| 354 | | 998386 | Photographic and videographic processing services |
| 355 | | 998387 | Other photography and videography and their processing services nowhere else classified |
| 356 | Group 99839 | | Other professional, technical and business services |
| 357 | | 998391 | Specialty design services including interior design, fashion design, industrial design and other specialty design services |
| 358 | | 998392 | Design originals |
| 359 | | 998393 | Scientific and technical consulting services |
| 360 | | 998394 | Original compilations of facts or information |
| 361 | | 998395 | Translation and interpretation services |
| 362 | | 998396 | Trademarks and franchises |
| 363 | | 998397 | Sponsorship services and brand promotion services |
| 364 | | 998399 | Other professional, technical and business services nowhere else classified |
| 365 | Heading 9984 | | Telecommunications, broadcasting and information supply services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 366 | Group 99841 | | Telephony and other telecommunications services |
| 367 | | 998411 | Carrier services |
| 368 | | 998412 | Fixed telephony services |
| 369 | | 998413 | Mobile telecommunications services |
| 370 | | 998414 | Private network services |
| 371 | | 998415 | Data transmission services |
| 372 | | 998419 | Other telecommunications services including fax services, telex services nowhere else classified |
| 373 | Group 99842 | | Internet telecommunications services |
| 374 | | 998421 | Internet backbone services |
| 375 | | 998422 | Internet access services in wired and wireless mode |
| 376 | | 998423 | Fax, telephony over the internet |
| 377 | | 998424 | Audio conferencing and video conferencing over the internet |
| 378 | | 998429 | Other internet telecommunications services nowhere else classified |
| 379 | Group 99843 | | On-line content services |
| 380 | | 998431 | On-line text based information such as online books, newspapers, periodicals, directories and the like |
| 381 | | 998432 | On-line audio content |
| 382 | | 998433 | On-line video content |
| 383 | | 998434 | Software downloads |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 384 | | 998439 | Other on-line contents nowhere else classified |
| 385 | Group 99844 | | News agency services |
| 386 | | 998441 | News agency services to newspapers and periodicals |
| 387 | | 998442 | Services of independent journalists and press photographers |
| 388 | | 998443 | News agency services to audiovisual media |
| 389 | Group 99845 | | Library and archive services |
| 390 | | 998451 | Library services |
| 391 | | 998452 | Operation services of public archives including digital archives |
| 392 | | 998453 | Operation services of historical archives including digital archives |
| 393 | Group 99846 | | Broadcasting, programming and programme distribution services |
| 394 | | 998461 | Radio broadcast originals |
| 395 | | 998462 | Television broadcast originals |
| 396 | | 998463 | Radio channel programmes |
| 397 | | 998464 | Television channel programmes |
| 398 | | 998465 | Broadcasting services |
| 399 | | 998466 | Home programme distribution services |
| 400 | Heading 9985 | | Support services |
| 401 | Group 99851 | | Employment services including personnel search, referral service and labour supply service |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|---|
| 402 | | 998511 | Executive or retained personnel search services |
| 403 | | 998512 | Permanent placement services, other than executive search services |
| 404 | | 998513 | Contract staffing services |
| 405 | | 998514 | Temporary staffing services |
| 406 | | 998515 | Long-term staffing (pay rolling) services |
| 407 | | 998516 | Temporary staffing-to-permanent placement services |
| 408 | | 998517 | Co-employment staffing services |
| 409 | | 998519 | Other employment and labour supply services nowhere else classified |
| 410 | Group 99852 | | Investigation and security services |
| 411 | | 998521 | Investigation services |
| 412 | | 998522 | Security consulting services |
| 413 | | 998523 | Security systems services |
| 414 | | 998524 | Armoured car services |
| 415 | | 998525 | Guard services |
| 416 | | 998526 | Training of guard dogs |
| 417 | | 998527 | Polygraph services |
| 418 | | 998528 | Fingerprinting services |
| 419 | | 998529 | Other security services nowhere else classified |
| 420 | Group 99853 | | Cleaning services |
| 421 | | 998531 | Disinfecting and exterminating services |
| 422 | | 998532 | Window cleaning services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 423 | | 998533 | General cleaning services |
| 424 | | 998534 | Specialised cleaning services for reservoirs and tanks |
| 425 | | 998535 | Sterilisation of objects or premises (operating rooms) |
| 426 | | 998536 | Furnace and chimney cleaning services |
| 427 | | 998537 | Exterior cleaning of buildings of all types |
| 428 | | 998538 | Cleaning of transportation equipment |
| 429 | | 998539 | Other cleaning services nowhere else classified |
| 430 | Group 99854 | | Packaging services |
| 431 | | 998540 | Packaging services of goods for others |
| 432 | | 998541 | Parcel packing and gift wrapping |
| 433 | | 998542 | Coin and currency packing services |
| 434 | | 998549 | Other packaging services nowhere else classified |
| 435 | Group 99855 | | Travel arrangement, tour operator and related services |
| 436 | | 998551 | Reservation services for transportation |
| 437 | | 998552 | Reservation services for accommodation, cruises and package tours |
| 438 | | 998553 | Reservation services for convention centres, congress centres and exhibition halls |
| 439 | | 998554 | Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|---|
| 440 | | 998555 | Tour operator services |
| 441 | | 998556 | Tourist guide services |
| 442 | | 998557 | Tourism promotion and visitor information services |
| 443 | | 998559 | Other travel arrangement and related services nowhere else classified |
| 444 | Group 99859 | | Other support services |
| 445 | | 998591 | Credit reporting and rating services |
| 446 | | 998592 | Collection agency services |
| 447 | | 998593 | Telephone-based support services |
| 448 | | 998594 | Combined office administrative services |
| 449 | | 998595 | Specialised office support services such as duplicating services, mailing services, document preparation and the like |
| 450 | | 998596 | Events, exhibitions, conventions and trade shows organisation and assistance services |
| 451 | | 998597 | Landscape care and maintenance services |
| 452 | | 998598 | Other information services nowhere else classified |
| 453 | | 998599 | Other support services nowhere else classified |
| 454 | Heading 9986 | | Support services to agriculture, hunting, forestry, fishing, mining and utilities |
| 455 | Group 99861 | | Support services to agriculture, hunting, forestry and fishing |
| 456 | | 998611 | Support services to crop production |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 457 | | 998612 | Animal husbandry services |
| 458 | | 998613 | Support services to hunting |
| 459 | | 998614 | Support services to forestry and logging |
| 460 | | 998615 | Support services to fishing |
| 461 | | 998619 | Other support services to agriculture, hunting, forestry and fishing |
| 462 | Group 99862 | | Support services to mining |
| 463 | | 998621 | Support services to oil and gas extraction |
| 464 | | 998622 | Support services to other mining nowhere else classified |
| 465 | Group 99863 | | Support services to electricity, gas and water distribution |
| 466 | | 998631 | Support services to electricity transmission and distribution |
| 467 | | 998632 | Support services to gas distribution |
| 468 | | 998633 | Support services to water distribution |
| 469 | | 998634 | Support services to distribution services of steam, hot water and air-conditioning supply |
| 470 | Heading 9987 | | Maintenance, repair and installation (except construction) services |
| 471 | Group 99871 | | Maintenance and repair services of fabricated metal products, machinery and equipment |
| 472 | | 998711 | Maintenance and repair services of fabricated metal products, except machinery and equipment |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|---|
| 473 | | 998712 | Maintenance and repair services of office and accounting machinery |
| 474 | | 998713 | Maintenance and repair services of computers and peripheral equipment |
| 475 | | 998714 | Maintenance and repair services of transport machinery and equipment |
| 476 | | 998715 | Maintenance and repair services of electrical household appliances |
| 477 | | 998716 | Maintenance and repair services of telecommunication equipments and apparatus |
| 478 | | 998717 | Maintenance and repair services of commercial and industrial machinery |
| 479 | | 998718 | Maintenance and repair services of elevators and escalators |
| 480 | | 998719 | Maintenance and repair services of other machinery and equipments |
| 481 | Group 99872 | | Repair services of other goods |
| 482 | | 998721 | Repair services of footwear and leather goods |
| 483 | | 998722 | Repair services of watches, clocks and jewellery |
| 484 | | 998723 | Repair services of garments and household textiles |
| 485 | | 998724 | Repair services of furniture |
| 486 | | 998725 | Repair services of bicycles |
| 487 | | 998726 | Maintenance and repair services of musical instruments |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 488 | | 998727 | Repair services for photographic equipment and cameras |
| 489 | | 998729 | Maintenance and repair services of other goods nowhere else classified |
| 490 | Group 99873 | | Installation services (other than construction) |
| 491 | | 998731 | Installation services of fabricated metal products, except machinery and equipment |
| 492 | | 998732 | Installation services of industrial, manufacturing and service industry machinery and equipment |
| 493 | | 998733 | Installation services of office and accounting machinery and computers |
| 494 | | 998734 | Installation services of radio, television and communications equipment and apparatus |
| 495 | | 998735 | Installation services of professional medical machinery and equipment, and precision and optical instruments |
| 496 | | 998736 | Installation services of electrical machinery and apparatus nowhere else classified |
| 497 | | 998739 | Installation services of other goods nowhere else classified |
| 498 | Heading 9988 | | Manufacturing services on physical inputs (goods) owned by others |
| 499 | Group 99881 | | Food, beverage and tobacco manufacturing services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|---|
| 500 | | 998811 | Meat processing services |
| 501 | | 998812 | Fish processing services |
| 502 | | 998813 | Fruit and vegetables processing services |
| 503 | | 998814 | Vegetable and animal oil and fat manufacturing services |
| 504 | | 998815 | Dairy product manufacturing services |
| 505 | | 998816 | Other food product manufacturing services |
| 506 | | 998817 | Prepared animal feeds manufacturing services |
| 507 | | 998818 | Beverage manufacturing services |
| 508 | | 998819 | Tobacco manufacturing services nowhere else classified |
| 509 | Group 99882 | | Textile, wearing apparel and leather manufacturing services |
| 510 | | 998821 | Textile manufacturing services |
| 511 | | 998822 | Wearing apparel manufacturing services |
| 512 | | 998823 | Leather and leather product manufacturing services |
| 513 | Group 99883 | | Wood and paper manufacturing services |
| 514 | | 998831 | Wood and wood product manufacturing services |
| 515 | | 998832 | Paper and paper product manufacturing services |
| 516 | Group 99884 | | Petroleum, chemical and pharmaceutical product manufacturing services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 517 | | 998841 | Coke and refined petroleum product manufacturing services |
| 518 | | 998842 | Chemical product manufacturing services |
| 519 | | 998843 | Pharmaceutical product manufacturing services |
| 520 | Group 99885 | | Rubber, plastic and other non-metallic mineral product manufacturing service |
| 521 | | 998851 | Rubber and plastic product manufacturing services |
| 522 | | 998852 | Plastic product manufacturing services |
| 523 | | 998853 | Other non-metallic mineral product manufacturing services |
| 524 | Group 99886 | | Basic metal manufacturing services |
| 525 | | 998860 | Basic metal manufacturing services |
| 526 | Group 99887 | | Fabricated metal product, machinery and equipment manufacturing services |
| 527 | | 998871 | Structural metal product, tank, reservoir and steam generator manufacturing services |
| 528 | | 998872 | Weapon and ammunition manufacturing services |
| 529 | | 998873 | Other fabricated metal product manufacturing and metal treatment services |
| 530 | | 998874 | Computer, electronic and optical product manufacturing services |
| 531 | | 998875 | Electrical equipment manufacturing services |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|---|
| 532 | | 998876 | General-purpose machinery manufacturing services nowhere else classified |
| 533 | | 998877 | Special-purpose machinery manufacturing services |
| 534 | Group 99888 | | Transport equipment manufacturing services |
| 535 | | 998881 | Motor vehicle and trailer manufacturing services |
| 536 | | 998882 | Other transport equipment manufacturing services |
| 537 | Group 99889 | | Other manufacturing services |
| 538 | | 998891 | Furniture manufacturing services |
| 539 | | 998892 | Jewellery manufacturing services |
| 540 | | 998893 | Imitation jewellery manufacturing services |
| 541 | | 998894 | Musical instrument manufacturing services |
| 542 | | 998895 | Sports goods manufacturing services |
| 543 | | 998896 | Game and toy manufacturing services |
| 544 | | 998897 | Medical and dental instrument and supply manufacturing services |
| 545 | | 998898 | Other manufacturing services nowhere else classified |
| 546 | Heading 9989 | | Other manufacturing services; publishing, printing and reproduction services; materials recovery services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|---|
| 547 | Group 99891 | | Publishing, printing and reproduction services |
| 548 | | 998911 | Publishing, on a fee or contract basis |
| 549 | | 998912 | Printing and reproduction services of recorded media, on a fee or contract basis |
| 550 | Group 99892 | | Moulding, pressing, stamping, extruding and similar plastic manufacturing services |
| 551 | | 998920 | Moulding, pressing, stamping, extruding and similar plastic manufacturing services |
| 552 | Group 99893 | | Casting, forging, stamping and similar metal manufacturing services |
| 553 | | 998931 | Iron and steel casting services |
| 554 | | 998932 | Non-ferrous metal casting services |
| 555 | | 998933 | Metal forging, pressing, stamping, roll forming and powder metallurgy services |
| 556 | Group 99894 | | Materials recovery (recycling) services, on a fee or contract basis |
| 557 | | 998941 | Metal waste and scrap recovery (recycling) services, on a fee or contract basis |
| 558 | | 998942 | Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis |
| 559 | Section 9 | | Community, social and personal services and other miscellaneous services |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 560 | Heading 9991 | | Public administration and other services provided to the community as a whole; compulsory social security services |
| 561 | Group 99911 | | Administrative services of the government |
| 562 | | 999111 | Overall Government public services |
| 563 | | 999112 | Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service |
| 564 | | 999113 | Public administrative services related to the more efficient operation of business |
| 565 | | 999119 | Other administrative services of the government nowhere else classified |
| 566 | Group 99912 | | Public administrative services provided to the community as a whole |
| 567 | | 999121 | Public administrative services related to External Affairs, Diplomatic and Consular services abroad |
| 568 | | 999122 | Services related to foreign economic aid |
| 569 | | 999123 | Services related to foreign military aid |
| 570 | | 999124 | Military defence services |
| 571 | | 999125 | Civil defence services |
| 572 | | 999126 | Police and fire protection services |
| 573 | | 999127 | Public administrative services related to law courts |
| 574 | | 999128 | Administrative services related to the detention or rehabilitation of criminals |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|---|
| 575 | | 999129 | Public administrative services related to other public order and safety affairs nowhere else classified |
| 576 | Group 99913 | | Administrative services related to compulsory social security schemes |
| 577 | | 999131 | Administrative services related to sickness, maternity or temporary disablement benefit schemes |
| 578 | | 999132 | Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees |
| 579 | | 999133 | Administrative services related to unemployment compensation benefit schemes |
| 580 | | 999134 | Administrative services related to family and child allowance programmes |
| 581 | Heading 9992 | | Education services |
| 582 | Group 99921 | | Pre-primary education services |
| 583 | | 999210 | Pre-primary education services |
| 584 | Group 99922 | | Primary education services |
| 585 | | 999220 | Primary education services |
| 586 | Group 99923 | | Secondary Education Services |
| 587 | | 999231 | Secondary education services, general |
| 588 | | 999232 | Secondary education services, technical and vocational |
| 589 | Group 99924 | | Higher education services |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|---|
| 590 | | 999241 | Higher education services, general |
| 591 | | 999242 | Higher education services, technical |
| 592 | | 999243 | Higher education services, vocational |
| 593 | | 999249 | Other higher education services |
| 594 | Group 99925 | | Specialised education services |
| 595 | | 999259 | Specialised education services |
| 596 | Group 99929 | | Other education and training services and educational support services |
| 597 | | 999291 | Cultural education services |
| 598 | | 999292 | Sports and recreation education services |
| 599 | | 999293 | Commercial training and coaching services |
| 600 | | 999294 | Other education and training services nowhere else classified |
| 601 | | 999295 | services involving conduct of examination for admission to educational institutions |
| 602 | | 999299 | Other educational support services |
| 603 | Heading 9993 | | Human health and social care services |
| 604 | Group 99931 | | Human health services |
| 605 | | 999311 | Inpatient services |
| 606 | | 999312 | Medical and dental services |
| 607 | | 999313 | Childbirth and related services |
| 608 | | 999314 | Nursing and physiotherapeutic services |
| 609 | | 999315 | Ambulance services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 610 | | 999316 | Medical laboratory and diagnostic-imaging services |
| 611 | | 999317 | Blood, sperm and organ bank services |
| 612 | | 999319 | Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture and the like |
| 613 | Group 99932 | | Residential care services for the elderly and disabled |
| 614 | | 999321 | Residential health-care services other than by hospitals |
| 615 | | 999322 | Residential care services for the elderly and persons with disabilities |
| 616 | Group 99933 | | Other social services with accommodation |
| 617 | | 999331 | Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse |
| 618 | | 999332 | Other social services with accommodation for children |
| 619 | | 999333 | Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse |
| 620 | | 999334 | Other social services with accommodation for adults |
| 621 | Group 99934 | | Social services without accommodation for the elderly and disabled |
| 622 | | 999341 | Vocational rehabilitation services |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 623 | | 999349 | Other social services without accommodation for the elderly and disabled nowhere else classified |
| 624 | Group 99935 | | Other social services without accommodation |
| 625 | | 999351 | Child day-care services |
| 626 | | 999352 | Guidance and counseling services nowhere else classified related to children |
| 627 | | 999353 | Welfare services without accommodation |
| 628 | | 999359 | Other social services without accommodation nowhere else classified |
| 629 | Heading 9994 | | Sewage and waste collection, treatment and disposal and other environmental protection services |
| 630 | Group 99941 | | Sewerage, sewage treatment and septic tank cleaning services |
| 631 | | 999411 | Sewerage and sewage treatment services |
| 632 | | 999412 | Septic tank emptying and cleaning services |
| 633 | Group 99942 | | Waste collection services |
| 634 | | 999421 | Collection services of hazardous waste |
| 635 | | 999422 | Collection services of non-hazardous recyclable materials |
| 636 | | 999423 | General waste collection services, residential |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|---|
| 637 | | 999424 | General waste collection services, other nowhere else classified |
| 638 | Group 99943 | | Waste treatment and disposal services |
| 639 | | 999431 | Waste preparation, consolidation and storage services |
| 640 | | 999432 | Hazardous waste treatment and disposal services |
| 641 | | 999433 | Non-hazardous waste treatment and disposal services |
| 642 | Group 99944 | | Remediation services |
| 643 | | 999441 | Site remediation and clean-up services |
| 644 | | 999442 | Containment, control and monitoring services and other site remediation services |
| 645 | | 999443 | Building remediation services |
| 646 | | 999449 | Other remediation services nowhere else classified |
| 647 | Group 99945 | | Sanitation and similar services |
| 648 | | 999451 | Sweeping and snow removal services |
| 649 | | 999459 | Other sanitation services nowhere else classified |
| 650 | Group 99949 | | Others |
| 651 | | 999490 | Other environmental protection services nowhere else classified |
| 652 | Heading 9995 | | Services of membership organisations |
| 653 | Group 99951 | | Services furnished by business, employers and professional organisations Services |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|---|
| 654 | | 999511 | Services furnished by business and employers organisations |
| 655 | | 999512 | Services furnished by professional organisations |
| 656 | Group 99952 | | Services furnished by trade unions |
| 657 | | 999520 | Services furnished by trade unions |
| 658 | Group 99959 | | Services furnished by other membership organisations |
| 659 | | 999591 | Religious services |
| 660 | | 999592 | Services furnished by political organisations |
| 661 | | 999593 | Services furnished by human rights organisations |
| 662 | | 999594 | Cultural and recreational associations |
| 663 | | 999595 | Services furnished by environmental advocacy groups |
| 664 | | 999596 | Services provided by youth associations |
| 665 | | 999597 | Other civic and social organisations |
| 666 | | 999598 | Home owners associations |
| 667 | | 999599 | Services provided by other membership organisations nowhere else classified |
| 668 | Heading 9996 | | Recreational, cultural and sporting services |
| 669 | Group 99961 | | Audiovisual and related services |
| 670 | | 999611 | Sound recording services |
| 671 | | 999612 | Motion picture, videotape, television and radio programme production services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 672 | | 999613 | Audiovisual post-production services |
| 673 | | 999614 | Motion picture, videotape and television programme distribution services |
| 674 | | 999615 | Motion picture projection services |
| 675 | Group 99962 | | Performing arts and other live entertainment event presentation and promotion services |
| 676 | | 999621 | Performing arts event promotion and organisation services |
| 677 | | 999622 | Performing arts event production and presentation services |
| 678 | | 999623 | Performing arts facility operation services |
| 679 | | 999629 | Other performing arts and live entertainment services nowhere else classified |
| 680 | Group 99963 | | Services of performing and other artists |
| 681 | | 999631 | Services of performing artists including actors, readers, musicians, singers, dancers, television personalities, independent models and the like |
| 682 | | 999632 | Services of authors, composers, sculptors and other artists, except performing artists |
| 683 | | 999633 | Original works of authors, composers and other artists except performing artists, painters and sculptors |
| 684 | Group 99964 | | Museum and preservation services |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 685 | | 999641 | Museum and preservation services of historical sites and buildings |
| 686 | | 999642 | Botanical, zoological and nature reserve services |
| 687 | Group 99965 | | Sports and recreational sports services |
| 688 | | 999651 | Sports and recreational sports event promotion and organisation services |
| 689 | | 999652 | Sports and recreational sports facility operation services |
| 690 | | 999659 | Other sports and recreational sports services nowhere else classified |
| 691 | Group 99966 | | Services of athletes and related support services |
| 692 | | 999661 | Services of athletes |
| 693 | | 999662 | Support services related to sports and recreation |
| 694 | Group 99969 | | Other amusement and recreational services |
| 695 | | 999691 | Amusement park and similar attraction services |
| 696 | | 999692 | Gambling and betting services including similar online services |
| 697 | | 999693 | Coin-operated amusement machine services |
| 698 | | 999694 | Lottery services |
| 699 | | 999699 | Other recreation and amusement services nowhere else classified |
| 700 | Heading 9997 | | Other services |

| (1) | (2) | (3) | (4) |
|-----|-------------|--------|--|
| 701 | Group 99971 | | Washing, cleaning and dyeing services |
| 702 | | 999711 | Coin-operated laundry services |
| 703 | | 999712 | Dry-cleaning services (including fur product cleaning services) |
| 704 | | 999713 | Other textile cleaning services |
| 705 | | 999714 | Pressing services |
| 706 | | 999715 | Dyeing and colouring services |
| 707 | | 999719 | Other washing, cleaning and dyeing services nowhere else classified |
| 708 | Group 99972 | | Beauty and physical well-being services |
| 709 | | 999721 | Hairdressing and barbers services |
| 710 | | 999722 | Cosmetic treatment (including cosmetic or plastic surgery), manicuring and pedicuring services |
| 711 | | 999723 | Physical well-being services including health club and fitness centre |
| 712 | | 999729 | Other beauty treatment services nowhere else classified |
| 713 | Group 99973 | | Funeral, cremation and undertaking services |
| 714 | | 999731 | Cemeteries and cremation services |
| 715 | | 999732 | Undertaking services |
| 716 | Group 99979 | | Other miscellaneous services |
| 717 | | 999791 | Services involving commercial use or exploitation of any event |
| 718 | | 999792 | Agreeing to do an act |

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|--|
| 719 | | 999793 | Agreeing to refrain from doing an act |
| 720 | | 999794 | Agreeing to tolerate an act |
| 721 | | 999795 | Conduct of religious ceremonies or rituals by persons |
| 722 | | 999799 | Other services nowhere else classified |
| 723 | Heading 9998 | | Domestic services |
| 724 | Group 99980 | | Domestic services |
| 725 | | 999800 | Domestic services both part time and full time |
| 726 | Heading 9999 | | Services provided by extraterritorial organisations and bodies |
| 727 | Group 99990 | | Services provided by extraterritorial organisations and bodies |
| 728 | | 999900 | Services provided by extraterritorial organisations and bodies |

By order of the Governor,

MINHAJ ALAM,

Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala has decided to notify the State tax, rates, conditions and classifications of the intra-State supply of services.

The notification is intended to achieve the above object.