

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

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| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                                                                                                                   |
|                                                   | 995423                | General construction services of long-distance underground/overland/submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works. |
|                                                   | 995424                | General construction services of local water & sewage pipelines, electricity and communication cables & related works                                                                                                 |
|                                                   | 995425                | General construction services of mines and industrial plants                                                                                                                                                          |
|                                                   | 995426                | General Construction services of Power Plants and its related infrastructure                                                                                                                                          |
|                                                   | 995427                | General construction services of outdoor sport and recreation facilities                                                                                                                                              |
|                                                   | 995428                | General construction services of other civil engineering works n.e.c.                                                                                                                                                 |
|                                                   | 995429                | Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above.                                                                           |
|                                                   |                       |                                                                                                                                                                                                                       |
| <b>Group 99543</b>                                |                       | <b>Site preparation services</b>                                                                                                                                                                                      |
|                                                   | 995431                | Demolition services                                                                                                                                                                                                   |
|                                                   | 995432                | Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling & boring & core extraction, digging of trenches.                             |
|                                                   | 995433                | Excavating and earthmoving services                                                                                                                                                                                   |
|                                                   | 995434                | Water well drilling services and septic system installation services                                                                                                                                                  |
|                                                   | 995435                | Other site preparation services n.e.c                                                                                                                                                                                 |
|                                                   | 995439                | Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.                                                                                                      |
|                                                   |                       |                                                                                                                                                                                                                       |
| <b>Group 99544</b>                                |                       | <b>Assembly and erection of prefabricated constructions</b>                                                                                                                                                           |
|                                                   | 995441                | Installation, assembly and erection services of prefabricated buildings                                                                                                                                               |
|                                                   | 995442                | Installation, assembly and erection services of other prefabricated structures and constructions                                                                                                                      |
|                                                   | 995443                | Installation services of all types of street furniture (e.g., bus shelters, benches, telephone booths, public toilets, etc.)                                                                                          |

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| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                                                            |
|                                                   | 995444                | Other assembly and erection services n.e.c.                                                                                                                    |
|                                                   | 995449                | Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.                                               |
|                                                   |                       |                                                                                                                                                                |
| <b>Group 99545</b>                                |                       | <b>Special trade construction services</b>                                                                                                                     |
|                                                   | 995451                | Pile driving and foundation services                                                                                                                           |
|                                                   | 995452                | Building framing & Roof Framing services                                                                                                                       |
|                                                   | 995453                | Roofing and waterproofing services                                                                                                                             |
|                                                   | 995454                | Concrete services                                                                                                                                              |
|                                                   | 995455                | Structural steel erection services                                                                                                                             |
|                                                   | 995456                | Masonry services                                                                                                                                               |
|                                                   | 995457                | Scaffolding services                                                                                                                                           |
|                                                   | 995458                | Other special trade construction services n.e.c.                                                                                                               |
|                                                   | 995459                | Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.                                               |
|                                                   |                       |                                                                                                                                                                |
| <b>Group 99546</b>                                |                       | <b>Installation services</b>                                                                                                                                   |
|                                                   | 995461                | Electrical installation services including Electrical wiring & fitting services, fire alarm installation services, burglar alarm system installation services. |
|                                                   | 995462                | Water plumbing and drain laying services                                                                                                                       |
|                                                   | 995463                | Heating, ventilation and air conditioning equipment installation services                                                                                      |
|                                                   | 995464                | Gas fitting installation services                                                                                                                              |
|                                                   | 995465                | Insulation services                                                                                                                                            |
|                                                   | 995466                | Lift and escalator installation services                                                                                                                       |
|                                                   | 995468                | Other installation services n.e.c.                                                                                                                             |
|                                                   | 995469                | Services involving Repair, alterations, additions, replacements, maintenance of the installations covered above.                                               |
|                                                   |                       |                                                                                                                                                                |
| <b>Group 99547</b>                                |                       | <b>Building completion and finishing services</b>                                                                                                              |

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| Heading & Group                                                                                                                                             | Service Code (Tariff) | Service Description                                                                                                           |
|                                                                                                                                                             | 995471                | Glazing services                                                                                                              |
|                                                                                                                                                             | 995472                | Plastering services                                                                                                           |
|                                                                                                                                                             | 995473                | Painting services                                                                                                             |
|                                                                                                                                                             | 995474                | Floor and wall tiling services                                                                                                |
|                                                                                                                                                             | 995475                | Other floor laying, wall covering and wall papering services                                                                  |
|                                                                                                                                                             | 995476                | Joinery and carpentry services                                                                                                |
|                                                                                                                                                             | 995477                | Fencing and railing services                                                                                                  |
|                                                                                                                                                             | 995478                | Other building completion and finishing services n.e.c.                                                                       |
|                                                                                                                                                             | 995479                | Services involving Repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above. |
|                                                                                                                                                             |                       |                                                                                                                               |
| <b>Section 6 : Distributive Trade Services ; Accomodation, Food &amp; Beverage Service; Transport Services; Gas &amp; Electricity Distribution Services</b> |                       |                                                                                                                               |
|                                                                                                                                                             |                       |                                                                                                                               |
| <b>Heading No. 9961</b>                                                                                                                                     |                       | <b>Services in wholesale trade</b>                                                                                            |
| <b>Group 99611</b>                                                                                                                                          |                       |                                                                                                                               |
|                                                                                                                                                             | 996111                | Services provided for a fee/commission or contract basis on wholesale trade                                                   |
|                                                                                                                                                             |                       |                                                                                                                               |
| <b>Heading No. 9962</b>                                                                                                                                     |                       | <b>Services in retail trade</b>                                                                                               |
| <b>Group 99621</b>                                                                                                                                          |                       |                                                                                                                               |
|                                                                                                                                                             | 996211                | Services provided for a fee/commission or contract basis on retail trade                                                      |
|                                                                                                                                                             |                       |                                                                                                                               |
| <b>Heading No. 9963</b>                                                                                                                                     |                       | <b>Accommodation, Food and beverage services</b>                                                                              |
| <b>Group 99631</b>                                                                                                                                          |                       | <b>Accommodation services</b>                                                                                                 |
|                                                                                                                                                             | 996311                | Room or unit accommodation services provided by Hotels, INN, Guest House, Club etc                                            |
|                                                                                                                                                             | 996312                | Camp site services                                                                                                            |
|                                                                                                                                                             | 996313                | Recreational and vacation camp services                                                                                       |

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| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                                                 |
|                                                   |                       |                                                                                                                                                     |
|                                                   |                       |                                                                                                                                                     |
| <b>Group 99632</b>                                |                       | <b>Other accommodation services</b>                                                                                                                 |
|                                                   | 996321                | Room or unit accommodation services for students in student residences                                                                              |
|                                                   | 996322                | Room or unit accommodation services provided by Hostels, Camps, Paying Guest etc                                                                    |
|                                                   | 996329                | Other room or unit accommodation services n.e.c.                                                                                                    |
|                                                   |                       |                                                                                                                                                     |
| <b>Group 99633</b>                                |                       | <b>Food, edible preparations, alcoholic &amp; non-alcoholic beverages serving services</b>                                                          |
|                                                   | 996331                | Services provided by Restaurants, Cafes and similar eating facilities including takeaway services, Room services and door delivery of food.         |
|                                                   | 996332                | Services provided by Hotels, INN, Guest House, Club etc including Room services, takeaway services and door delivery of food.                       |
|                                                   | 996333                | Services provided in Canteen and other similar establishments                                                                                       |
|                                                   | 996334                | Catering Services in Exhibition halls, Events, Marriage Halls and other outdoor/indoor functions.                                                   |
|                                                   | 996335                | Catering services in trains, flights etc.                                                                                                           |
|                                                   | 996336                | Preparation and/or supply services of food, edible preparations, alcoholic & non-alcoholic beverages to airlines and other transportation operators |
|                                                   | 996337                | Other contract food services                                                                                                                        |
|                                                   | 996339                | Other food, edible preparations, alcoholic & non-alcoholic beverages serving services n.e.c.                                                        |
|                                                   |                       |                                                                                                                                                     |
| <b>Heading No. 9964</b>                           |                       | <b>Passenger transport services</b>                                                                                                                 |
| <b>Group 99641</b>                                |                       | <b>Local transport and sightseeing transportation services of passengers</b>                                                                        |

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|---------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                                                                                                                     |
|                                                   | 996411                | Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles                                                                        |
|                                                   | 996412                | Taxi services including radio taxi & other similar services;                                                                                                                                                            |
|                                                   | 996413                | Non-scheduled local bus and coach charter services                                                                                                                                                                      |
|                                                   | 996414                | Other land transportation services of passengers.                                                                                                                                                                       |
|                                                   | 996415                | Local water transport services of passengers by ferries, cruises etc                                                                                                                                                    |
|                                                   | 996416                | Sightseeing transportation services by rail, land, water & air                                                                                                                                                          |
|                                                   | 996419                | Other local transportation services of passengers n.e.c.                                                                                                                                                                |
|                                                   |                       |                                                                                                                                                                                                                         |
| <b>Group 99642</b>                                |                       | <b>Long-distance transport services of passengers</b>                                                                                                                                                                   |
|                                                   | 996421                | Long-distance transport services of passengers through Rail network by Railways, Metro etc                                                                                                                              |
|                                                   | 996422                | Long-distance transport services of passengers through Road by Bus, Car, non-scheduled long distance bus and coach services, stage carriage etc                                                                         |
|                                                   | 996423                | Taxi services including radio taxi & other similar services                                                                                                                                                             |
|                                                   | 996424                | Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships etc                                                                                                                 |
|                                                   | 996425                | Domestic/International Scheduled Air transport services of passengers                                                                                                                                                   |
|                                                   | 996426                | Domestic/international non-scheduled air transport services of Passengers                                                                                                                                               |
|                                                   | 996427                | Space transport services of passengers                                                                                                                                                                                  |
|                                                   | 996429                | Other long-distance transportation services of passengers n.e.c.                                                                                                                                                        |
|                                                   |                       |                                                                                                                                                                                                                         |
| <b>Heading No. 9965</b>                           |                       | <b>Goods Transport Services</b>                                                                                                                                                                                         |
| <b>Group 99651</b>                                |                       | <b>Land transport services of Goods</b>                                                                                                                                                                                 |
|                                                   | 996511                | Road transport services of Goods including letters, parcels, live animals, household & office furniture, containers etc by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles. |
|                                                   | 996512                | Railway transport services of Goods including letters, parcels, live animals, household & office furniture, intermodal containers, bulk cargo etc                                                                       |

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| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                                             |
|                                                   | 996513                | Transport services of petroleum & natural gas, water, sewerage and other goods via pipeline                                                     |
|                                                   | 996519                | Other land transport services of goods n.e.c.                                                                                                   |
|                                                   |                       |                                                                                                                                                 |
| <b>Group 99652</b>                                |                       | <b>Water transport services of goods</b>                                                                                                        |
|                                                   | 996521                | Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships etc |
|                                                   | 996522                | Inland water transport services of goods by refrigerator vessels, tankers and other vessels.                                                    |
|                                                   |                       |                                                                                                                                                 |
| <b>Group 99653</b>                                |                       | <b>Air and space transport services of goods</b>                                                                                                |
|                                                   | 996531                | Air transport services of letters & parcels and other goods                                                                                     |
|                                                   | 996532                | Space transport services of freight                                                                                                             |
|                                                   |                       |                                                                                                                                                 |
| <b>Heading No. 9966</b>                           |                       | <b>Rental services of transport vehicles with or without operators</b>                                                                          |
| <b>Group 99660</b>                                |                       | <b>Rental services of transport vehicles with or without operators</b>                                                                          |
|                                                   | 996601                | Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator                      |
|                                                   | 996602                | Rental services of water vessels including passenger vessels, freight vessels etc with or without operator                                      |
|                                                   | 996603                | Rental services of aircraft including passenger aircrafts, freight aircrafts etc with or without operator                                       |
|                                                   | 996609                | Rental services of other transport vehicles n.e.c. with or without operator                                                                     |
|                                                   |                       |                                                                                                                                                 |
| <b>Heading No.9967</b>                            |                       | <b>Supporting services in transport</b>                                                                                                         |
| <b>Group 99671</b>                                |                       | <b>Cargo handling services</b>                                                                                                                  |
|                                                   | 996711                | Container handling services                                                                                                                     |
|                                                   | 996712                | Customs House Agent services                                                                                                                    |
|                                                   | 996713                | Clearing and forwarding services                                                                                                                |

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|---------------------------------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                                   |
|                                                   | 996719                | Other cargo and baggage handling services                                                                                             |
|                                                   |                       |                                                                                                                                       |
| <b>Group 99672</b>                                |                       | <b>Storage and warehousing services</b>                                                                                               |
|                                                   | 996721                | Refrigerated storage services                                                                                                         |
|                                                   | 996722                | Bulk liquid or gas storage services                                                                                                   |
|                                                   | 996729                | Other storage and warehousing services                                                                                                |
|                                                   |                       |                                                                                                                                       |
| <b>Group 99673</b>                                |                       | <b>Supporting services for railway transport</b>                                                                                      |
|                                                   | 996731                | Railway pushing or towing services                                                                                                    |
|                                                   | 996739                | Other supporting services for railway transport n.e.c.                                                                                |
|                                                   |                       |                                                                                                                                       |
| <b>Group 99674</b>                                |                       | <b>Supporting services for road transport</b>                                                                                         |
|                                                   | 996741                | Bus station services                                                                                                                  |
|                                                   | 996742                | Operation services of National Highways, State Highways, Expressways, Roads & streets; bridges and tunnel operation services.         |
|                                                   | 996743                | Parking lot services                                                                                                                  |
|                                                   | 996744                | Towing services for commercial and private vehicles                                                                                   |
|                                                   | 996749                | Other supporting services for road transport n.e.c.                                                                                   |
|                                                   |                       |                                                                                                                                       |
| <b>Group 99675</b>                                |                       | <b>Supporting services for water transport (coastal, transoceanic and inland waterways)</b>                                           |
|                                                   | 996751                | Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc |
|                                                   | 996752                | Pilotage and berthing services                                                                                                        |
|                                                   | 996753                | Vessel salvage and refloating services                                                                                                |
|                                                   | 996759                | Other supporting services for water transport n.e.c.                                                                                  |
|                                                   |                       |                                                                                                                                       |
| <b>Group 99676</b>                                |                       | <b>Supporting services for air or space transport</b>                                                                                 |
|                                                   | 996761                | Airport operation services (excl. cargo handling)                                                                                     |

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| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                  |
|                                                   | 996762                | Air traffic control services                                                         |
|                                                   | 996763                | Other supporting services for air transport                                          |
|                                                   | 996764                | Supporting services for space transport                                              |
|                                                   |                       |                                                                                      |
| <b>Group 99679</b>                                |                       | <b>Other supporting transport services</b>                                           |
|                                                   | 996791                | Goods transport agency services for road transport                                   |
|                                                   | 996792                | Goods transport agency services for other modes of transport                         |
|                                                   | 996793                | Other goods transport services                                                       |
|                                                   | 996799                | Other supporting transport services n.e.c                                            |
|                                                   |                       |                                                                                      |
| <b>Heading No. 9968</b>                           |                       | <b>Postal and courier services</b>                                                   |
| <b>Group 99681</b>                                |                       | <b>Postal and courier services</b>                                                   |
|                                                   | 996811                | Postal services including post office counter services, mail box rental services.    |
|                                                   | 996812                | Courier services                                                                     |
|                                                   | 996813                | Local delivery services                                                              |
|                                                   | 996819                | Other Delivery Services n.e.c                                                        |
|                                                   |                       |                                                                                      |
| <b>Heading No. 9969</b>                           |                       | <b>Electricity, gas, water and other distribution services</b>                       |
| <b>Group 99691</b>                                |                       | <b>Electricity and gas distribution services</b>                                     |
|                                                   | 996911                | Electricity transmission services                                                    |
|                                                   | 996912                | Electricity distribution services                                                    |
|                                                   | 996913                | Gas distribution services                                                            |
|                                                   |                       |                                                                                      |
| <b>Group 99692</b>                                |                       | <b>Water distribution and other services</b>                                         |
|                                                   | 996921                | Water distribution services                                                          |
|                                                   | 996922                | Services involving distribution of steam, hot water and air conditioning supply etc. |
|                                                   | 996929                | Other similar services.                                                              |
|                                                   |                       |                                                                                      |

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| Heading & Group                                                                                         | Service Code (Tariff) | Service Description                                                                            |
| <b>Section 7: Financial and related services; real estate services; and rental and leasing services</b> |                       |                                                                                                |
|                                                                                                         |                       |                                                                                                |
| <b>Heading No. 9971</b>                                                                                 |                       | <b>Financial and related services</b>                                                          |
| <b>Group 99711</b>                                                                                      |                       | <b>Financial services (except investment banking, insurance services and pension services)</b> |
|                                                                                                         | 997111                | Central banking services                                                                       |
|                                                                                                         | 997112                | Deposit services                                                                               |
|                                                                                                         | 997113                | Credit-granting services including stand-by commitment, guarantees & securities                |
|                                                                                                         | 997114                | Financial leasing services                                                                     |
|                                                                                                         | 997119                | Other financial services (except investment banking, insurance services and pension services)  |
|                                                                                                         |                       |                                                                                                |
| <b>Group 99712</b>                                                                                      |                       | <b>Investment banking services</b>                                                             |
|                                                                                                         | 997120                | Investment banking services                                                                    |
|                                                                                                         |                       |                                                                                                |
| <b>Group 99713</b>                                                                                      |                       | <b>Insurance and pension services (excluding reinsurance services)</b>                         |
|                                                                                                         | 997131                | pension services                                                                               |
|                                                                                                         | 997132                | Life insurance services (excluding reinsurance services)                                       |
|                                                                                                         | 997133                | Accident and health insurance services                                                         |
|                                                                                                         | 997134                | Motor vehicle insurance services                                                               |
|                                                                                                         | 997135                | Marine, aviation, and other transport insurance services                                       |
|                                                                                                         | 997136                | Freight insurance services & Travel insurance services                                         |
|                                                                                                         | 997137                | Other property insurance services                                                              |
|                                                                                                         | 997139                | Other non-life insurance services (excluding reinsurance services)                             |
|                                                                                                         |                       |                                                                                                |
| <b>Group 99714</b>                                                                                      |                       | <b>Reinsurance services</b>                                                                    |
|                                                                                                         | 997141                | Life reinsurance services                                                                      |
|                                                                                                         | 997142                | Accident and health reinsurance services                                                       |

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| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                         |
|                                                   | 997143                | Motor vehicle reinsurance services                                                                                          |
|                                                   | 997144                | Marine, aviation and other transport reinsurance ser                                                                        |
|                                                   | 997145                | services                                                                                                                    |
|                                                   | 997146                | Freight reinsurance services                                                                                                |
|                                                   | 997147                | Other property reinsurance services                                                                                         |
|                                                   | 997149                | Other non-life reinsurance services                                                                                         |
|                                                   |                       |                                                                                                                             |
| <b>Group 99715</b>                                |                       | <b>Services auxiliary to financial services (other than to insurance and pensions)</b>                                      |
|                                                   | 997151                | Services related to investment banking such as mergers & acquisition services, corporate finance & venture capital services |
|                                                   | 997152                | Brokerage and related securities and commodities services including commodity exchange services                             |
|                                                   | 997153                | Portfolio management services except pension funds                                                                          |
|                                                   | 997154                | Trust and custody services                                                                                                  |
|                                                   | 997155                | Services related to the administration of financial markets                                                                 |
|                                                   | 997156                | Financial consultancy services                                                                                              |
|                                                   | 997157                | Foreign exchange services                                                                                                   |
|                                                   | 997158                | Financial transactions processing and clearing house services                                                               |
|                                                   | 997159                | Other services auxiliary to financial services                                                                              |
|                                                   |                       |                                                                                                                             |
| <b>Group 99716</b>                                |                       | <b>Services auxillary to insurance and pensions</b>                                                                         |
|                                                   | 997161                | Insurance brokerage and agency services                                                                                     |
|                                                   | 997162                | Insurance claims adjustment services                                                                                        |
|                                                   | 997163                | Actuarial services                                                                                                          |
|                                                   | 997164                | Pension fund management services                                                                                            |
|                                                   | 997169                | Other services auxiliary to insurance and pensions                                                                          |
|                                                   |                       |                                                                                                                             |
| <b>Group 99717</b>                                |                       | <b>Services of holding financial assets</b>                                                                                 |

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| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                              |
|                                                   | 997171                | Services of holding equity of subsidiary companies                                                               |
|                                                   | 997172                | Services of holding securities and other assets of trusts and funds and similar financial entities               |
|                                                   |                       |                                                                                                                  |
| <b>Heading No.9972</b>                            |                       | <b>Real estate services</b>                                                                                      |
| <b>Group 99721</b>                                |                       | <b>Real estate services involving owned or leased property</b>                                                   |
|                                                   | 997211                | Rental or leasing services involving own or leased residential property                                          |
|                                                   | 997212                | Rental or leasing services involving own or leased non-residential property                                      |
|                                                   | 997213                | Trade services of buildings                                                                                      |
|                                                   | 997214                | Trade services of time-share properties                                                                          |
|                                                   | 997215                | Trade services of vacant and subdivided land                                                                     |
|                                                   |                       |                                                                                                                  |
| <b>Group 99722</b>                                |                       | <b>Real estate services on a fee/commission basis or contract basis</b>                                          |
|                                                   | 997221                | Property management services on a fee/commission basis or contract basis                                         |
|                                                   | 997222                | Building sales on a fee/commission basis or contract basis                                                       |
|                                                   | 997223                | Land sales on a fee/commission basis or contract basis                                                           |
|                                                   | 997224                | Real estate appraisal services on a fee/commission basis or contract basis                                       |
|                                                   |                       |                                                                                                                  |
| <b>Heading no.9973</b>                            |                       | <b>Leasing or rental services with or without operator</b>                                                       |
| <b>Group 99731</b>                                |                       | <b>Leasing or rental services concerning machinery and equipment with or without operator</b>                    |
|                                                   | 997311                | Leasing or rental services concerning transport equipments including containers, with or without operator        |
|                                                   | 997312                | Leasing or rental services concerning agricultural machinery and equipment with or without operator              |
|                                                   | 997313                | Leasing or rental services concerning construction machinery and equipment with or without operator              |
|                                                   | 997314                | Leasing or rental services concerning office machinery and equipment (except computers) with or without operator |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                                                                                                      |
|---------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                                                                                  |
|                                                   | 997315                | Leasing or rental services concerning computers with or without operators                                                                                                            |
|                                                   | 997316                | Leasing or rental services concerning telecommunications equipment with or without operator                                                                                          |
|                                                   | 997319                | Leasing or rental services concerning other machinery and equipments with or without operator                                                                                        |
|                                                   |                       |                                                                                                                                                                                      |
| <b>Group 99732</b>                                |                       | <b>Leasing or rental services concerning other goods</b>                                                                                                                             |
|                                                   | 997321                | Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (Home entertainment equipment ) |
|                                                   | 997322                | Leasing or rental services concerning video tapes and disks (Home entertainment equipment )                                                                                          |
|                                                   | 997323                | Leasing or rental services concerning furniture and other household appliances                                                                                                       |
|                                                   | 997324                | Leasing or rental services concerning pleasure and leisure equipment.                                                                                                                |
|                                                   | 997325                | Leasing or rental services concerning household linen.                                                                                                                               |
|                                                   | 997326                | Leasing or rental services concerning textiles, clothing and footwear.                                                                                                               |
|                                                   | 997327                | Leasing or rental services concerning do-it-yourself machinery and equipment                                                                                                         |
|                                                   | 997329                | Leasing or rental services concerning other goods                                                                                                                                    |
|                                                   |                       |                                                                                                                                                                                      |
| <b>Group 99733</b>                                |                       | <b>Licensing services for the right to use intellectual property and similar products</b>                                                                                            |
|                                                   | 997331                | Licensing services for the right to use computer software and databases.                                                                                                             |
|                                                   | 997332                | Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme etc.                                                         |
|                                                   | 997333                | Licensing services for the right to reproduce original art works                                                                                                                     |
|                                                   | 997334                | Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals.                                                                                   |
|                                                   | 997335                | Licensing services for the right to use R&D products                                                                                                                                 |
|                                                   | 997336                | Licensing services for the right to use trademarks and franchises                                                                                                                    |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES   |                       |                                                                                                        |
|-----------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------|
| Heading & Group                                     | Service Code (Tariff) | Service Description                                                                                    |
|                                                     | 997337                | Licensing services for the right to use minerals including its exploration and evaluation              |
|                                                     | 997338                | Licensing services for right to use other natural resources including telecommunication spectrum       |
|                                                     | 997339                | Licensing services for the right to use other intellectual property products and other resources n.e.c |
|                                                     |                       |                                                                                                        |
| <b>Section 8 : Business and Production Services</b> |                       |                                                                                                        |
|                                                     |                       |                                                                                                        |
| <b>Heading no. 9981</b>                             |                       | <b>Research and development services</b>                                                               |
| <b>Group 99811</b>                                  |                       | <b>Research and experimental development services in natural sciences and engineering.</b>             |
|                                                     | 998111                | Research and experimental development services in natural sciences                                     |
|                                                     | 998112                | Research and experimental development services in engineering and technology                           |
|                                                     | 998113                | Research and experimental development services in medical sciences and pharmacy.                       |
|                                                     | 998114                | Research and experimental development services in agricultural sciences.                               |
|                                                     |                       |                                                                                                        |
| <b>Group 99812</b>                                  |                       | <b>Research and experimental development services in social sciences and humanities.</b>               |
|                                                     | 998121                | Research and experimental development services in social sciences.                                     |
|                                                     | 998122                | Research and experimental development services in humanities                                           |
|                                                     |                       |                                                                                                        |
| <b>Group 99813</b>                                  |                       | <b>Interdisciplinary research services.</b>                                                            |
|                                                     | 998130                | Interdisciplinary research and experimental development services.                                      |
|                                                     |                       |                                                                                                        |
| <b>Group 99814</b>                                  |                       | <b>Research and development originals</b>                                                              |
|                                                     | 998141                | Research and development originals in pharmaceuticals                                                  |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                                       |
|---------------------------------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                   |
|                                                   | 998142                | Research and development originals in agriculture                                                                     |
|                                                   | 998143                | Research and development originals in biotechnology                                                                   |
|                                                   | 998144                | Research and development originals in computer related sciences                                                       |
|                                                   | 998145                | Research and development originals in other fields n.e.c.                                                             |
|                                                   |                       |                                                                                                                       |
| <b>Heading no. 9982</b>                           |                       | <b>Legal and accounting services</b>                                                                                  |
| <b>Group 99821</b>                                |                       | <b>Legal services</b>                                                                                                 |
|                                                   | 998211                | Legal advisory and representation services concerning criminal law.                                                   |
|                                                   | 998212                | Legal advisory and representation services concerning other fields of law.                                            |
|                                                   | 998213                | Legal documentation and certification services concerning patents, copyrights and other intellectual property rights. |
|                                                   | 998214                | Legal documentation and certification services concerning other documents.                                            |
|                                                   | 998215                | Arbitration and conciliation services                                                                                 |
|                                                   | 998216                | Other legal services n.e.c.                                                                                           |
|                                                   |                       |                                                                                                                       |
| <b>Group 99822</b>                                |                       | <b>Accounting, auditing and bookkeeping services</b>                                                                  |
|                                                   | 998221                | Financial auditing services                                                                                           |
|                                                   | 998222                | Accounting and bookkeeping services                                                                                   |
|                                                   | 998223                | Payroll services                                                                                                      |
|                                                   | 998224                | Other similar services n.e.c                                                                                          |
|                                                   |                       |                                                                                                                       |
| <b>Group 99823</b>                                |                       | <b>Tax consultancy and preparation services</b>                                                                       |
|                                                   | 998231                | Corporate tax consulting and preparation services                                                                     |
|                                                   | 998232                | Individual tax preparation and planning services                                                                      |
|                                                   |                       |                                                                                                                       |
| <b>Group 99824</b>                                |                       | <b>Insolvency and receivership services</b>                                                                           |
|                                                   | 998240                | Insolvency and receivership services                                                                                  |
|                                                   |                       |                                                                                                                       |
| <b>Heading no. 9983</b>                           |                       | <b>Other professional, technical and business services</b>                                                            |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                                                                   |
|---------------------------------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                                               |
| <b>Group 99831</b>                                |                       | <b>Management consulting and management services; information technology services.</b>                                                            |
|                                                   | 998311                | Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management. |
|                                                   | 998312                | Business consulting services including public relations services                                                                                  |
|                                                   | 998313                | Information technology (IT) consulting and support services                                                                                       |
|                                                   | 998314                | Information technology (IT) design and development services                                                                                       |
|                                                   | 998315                | Hosting and information technology (IT) infrastructure provisioning services                                                                      |
|                                                   | 998316                | IT infrastructure and network management services                                                                                                 |
|                                                   | 998319                | Other information technology services n.e.c                                                                                                       |
|                                                   |                       |                                                                                                                                                   |
| <b>Group 99832</b>                                |                       | <b>Architectural services, urban and land planning and landscape architectural services</b>                                                       |
|                                                   | 998321                | Architectural advisory services                                                                                                                   |
|                                                   | 998322                | Architectural services for residential building projects                                                                                          |
|                                                   | 998323                | Architectural services for non-residential building projects                                                                                      |
|                                                   | 998324                | Historical restoration architectural services                                                                                                     |
|                                                   | 998325                | Urban planning services                                                                                                                           |
|                                                   | 998326                | Rural land planning services                                                                                                                      |
|                                                   | 998327                | Project site master planning services                                                                                                             |
|                                                   | 998328                | Landscape architectural services and advisory services                                                                                            |
|                                                   |                       |                                                                                                                                                   |
| <b>Group 99833</b>                                |                       | <b>Engineering services</b>                                                                                                                       |
|                                                   | 998331                | Engineering advisory services                                                                                                                     |
|                                                   | 998332                | Engineering services for building projects                                                                                                        |
|                                                   | 998333                | Engineering services for industrial and manufacturing projects                                                                                    |
|                                                   | 998334                | Engineering services for transportation projects                                                                                                  |
|                                                   | 998335                | Engineering services for power projects                                                                                                           |

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

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                                            |
|---------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                        |
|                                                   |                       |                                                                                                                            |
| <b>Group 99837</b>                                |                       | <b>Market research and public opinion polling services</b>                                                                 |
|                                                   | 998371                | Market research services                                                                                                   |
|                                                   | 998372                | Public opinion polling services                                                                                            |
|                                                   |                       |                                                                                                                            |
| <b>Group 99838</b>                                |                       | <b>Photography &amp; Videography and their processing services</b>                                                         |
|                                                   | 998381                | Portrait photography services                                                                                              |
|                                                   | 998382                | Advertising and related photography services                                                                               |
|                                                   | 998383                | Event photography and event videography services                                                                           |
|                                                   | 998384                | Specialty photography services                                                                                             |
|                                                   | 998385                | Restoration and retouching services of photography                                                                         |
|                                                   | 998386                | Photographic & videographic processing services                                                                            |
|                                                   | 998387                | Other Photography & Videography and their processing services n.e.c.                                                       |
|                                                   |                       |                                                                                                                            |
| <b>Group 99839</b>                                |                       | <b>Other professional, technical and business services.</b>                                                                |
|                                                   | 998391                | Specialty design services including interior design, fashion design, industrial design and other specialty design services |
|                                                   | 998392                | Design originals                                                                                                           |
|                                                   | 998393                | Scientific and technical consulting services                                                                               |
|                                                   | 998394                | Original compilations of facts/information                                                                                 |
|                                                   | 998395                | Translation and interpretation services                                                                                    |
|                                                   | 998396                | Trademarks and franchises                                                                                                  |
|                                                   | 998397                | Sponsorship Services & Brand Promotion Services                                                                            |
|                                                   | 998399                | Other professional, technical and business services n.e.c.                                                                 |
|                                                   |                       |                                                                                                                            |
| <b>Heading no. 9984</b>                           |                       | <b>Telecommunications, broadcasting and information supply services</b>                                                    |
| <b>Group 99841</b>                                |                       | <b>Telephony and other telecommunications services</b>                                                                     |
|                                                   | 998411                | Carrier services                                                                                                           |
|                                                   | 998412                | Fixed telephony services                                                                                                   |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                               |
|---------------------------------------------------|-----------------------|-----------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                           |
|                                                   | 998413                | Mobile telecommunications services                                                            |
|                                                   | 998414                | Private network services                                                                      |
|                                                   | 998415                | Data transmission services                                                                    |
|                                                   | 998419                | Other telecommunications services including Fax services, Telex services n.e.c.               |
|                                                   |                       |                                                                                               |
| <b>Group 99842</b>                                |                       | <b>Internet telecommunications services</b>                                                   |
|                                                   | 998421                | Internet backbone services                                                                    |
|                                                   | 998422                | Internet access services in wired and wireless mode.                                          |
|                                                   | 998423                | Fax, telephony over the Internet                                                              |
|                                                   | 998424                | Audio conferencing and video conferencing over the Internet                                   |
|                                                   | 998429                | Other Internet telecommunications services n.e.c.                                             |
|                                                   |                       |                                                                                               |
| <b>Group 99843</b>                                |                       | <b>On-line content services</b>                                                               |
|                                                   | 998431                | On-line text based information such as online books, newspapers, periodicals, directories etc |
|                                                   | 998432                | On-line audio content                                                                         |
|                                                   | 998433                | On-line video content                                                                         |
|                                                   | 998434                | Software downloads                                                                            |
|                                                   | 998439                | Other on-line contents n.e.c.                                                                 |
|                                                   |                       |                                                                                               |
| <b>Group 99844</b>                                |                       | <b>News agency services</b>                                                                   |
|                                                   | 998441                | News agency services to newspapers and periodicals                                            |
|                                                   | 998442                | Services of independent journalists and press photographers                                   |
|                                                   | 998443                | News agency services to audiovisual media                                                     |
|                                                   |                       |                                                                                               |
| <b>Group 99845</b>                                |                       | <b>Library and archive services</b>                                                           |
|                                                   | 998451                | Library services                                                                              |
|                                                   | 998452                | Operation services of public archives including digital archives                              |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                    |
|---------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                |
|                                                   | 998453                | Operation services of historical archives including digital archives                               |
|                                                   |                       |                                                                                                    |
| <b>Group 99846</b>                                |                       | <b>Broadcasting, programming and programme distribution services</b>                               |
|                                                   | 998461                | Radio broadcast originals                                                                          |
|                                                   | 998462                | Television broadcast originals                                                                     |
|                                                   | 998463                | Radio channel programmes                                                                           |
|                                                   | 998464                | Television channel programmes                                                                      |
|                                                   | 998465                | Broadcasting services                                                                              |
|                                                   | 998466                | Home programme distribution services                                                               |
|                                                   |                       |                                                                                                    |
| <b>Heading no. 9985</b>                           |                       | <b>Support services</b>                                                                            |
| <b>Group 99851</b>                                |                       | <b>Employment services including personnel search/referral service &amp; labour supply service</b> |
|                                                   | 998511                | Executive/retained personnel search services                                                       |
|                                                   | 998512                | Permanent placement services, other than executive search services                                 |
|                                                   | 998513                | Contract staffing services                                                                         |
|                                                   | 998514                | Temporary staffing services                                                                        |
|                                                   | 998515                | Long-term staffing (pay rolling) services                                                          |
|                                                   | 998516                | Temporary staffing-to-permanent placement services                                                 |
|                                                   | 998517                | Co-employment staffing services                                                                    |
|                                                   | 998519                | Other employment & labour supply services n.e.c                                                    |
|                                                   |                       |                                                                                                    |
| <b>Group 99852</b>                                |                       | <b>Investigation and security services</b>                                                         |
|                                                   | 998521                | Investigation services                                                                             |
|                                                   | 998522                | Security consulting services                                                                       |
|                                                   | 998523                | Security systems services                                                                          |
|                                                   | 998524                | Armoured car services                                                                              |
|                                                   | 998525                | Guard services                                                                                     |
|                                                   | 998526                | Training of guard dogs                                                                             |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                                              |
|---------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                          |
|                                                   | 998527                | Polygraph services                                                                                                           |
|                                                   | 998528                | Fingerprinting services                                                                                                      |
|                                                   | 998529                | Other security services n.e.c.                                                                                               |
|                                                   |                       |                                                                                                                              |
| <b>Group 99853</b>                                |                       | <b>Cleaning services</b>                                                                                                     |
|                                                   | 998531                | Disinfecting and exterminating services                                                                                      |
|                                                   | 998532                | Window cleaning services                                                                                                     |
|                                                   | 998533                | General cleaning services                                                                                                    |
|                                                   | 998534                | Specialized cleaning services for reservoirs and tanks                                                                       |
|                                                   | 998535                | Sterilization of objects or premises (operating rooms)                                                                       |
|                                                   | 998536                | Furnace and chimney cleaning services                                                                                        |
|                                                   | 998537                | Exterior cleaning of buildings of all types                                                                                  |
|                                                   | 998538                | Cleaning of transportation equipment                                                                                         |
|                                                   | 998539                | Other cleaning services n.e.c.                                                                                               |
|                                                   |                       |                                                                                                                              |
| <b>Group 99854</b>                                |                       | <b>Packaging services</b>                                                                                                    |
|                                                   | 998540                | Packaging services of goods for others                                                                                       |
|                                                   | 998541                | Parcel packing and gift wrapping                                                                                             |
|                                                   | 998542                | Coin and currency packing services                                                                                           |
|                                                   | 998549                | Other packaging services n.e.c                                                                                               |
|                                                   |                       |                                                                                                                              |
| <b>Group 99855</b>                                |                       | <b>Travel arrangement, tour operator and related services</b>                                                                |
|                                                   | 998551                | Reservation services for transportation                                                                                      |
|                                                   | 998552                | Reservation services for accommodation, cruises and package tours                                                            |
|                                                   | 998553                | Reservation services for convention centres, congress centres and exhibition halls                                           |
|                                                   | 998554                | Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services |
|                                                   | 998555                | Tour operator services                                                                                                       |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                              |
|---------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                          |
|                                                   | 998556                | Tourist guide services                                                                                       |
|                                                   | 998557                | Tourism promotion and visitor information services                                                           |
|                                                   | 998559                | Other travel arrangement and related services n.e.c                                                          |
|                                                   |                       |                                                                                                              |
| <b>Group 99859</b>                                |                       | <b>Other support services</b>                                                                                |
|                                                   | 998591                | Credit reporting & rating services                                                                           |
|                                                   | 998592                | Collection agency services                                                                                   |
|                                                   | 998593                | Telephone-based support services                                                                             |
|                                                   | 998594                | Combined office administrative services                                                                      |
|                                                   | 998595                | Specialized office support services such as duplicating services, mailing services, document preparation etc |
|                                                   | 998596                | Events, Exhibitions, Conventions and trade shows organisation and assistance services                        |
|                                                   | 998597                | Landscape care and maintenance services                                                                      |
|                                                   | 998598                | Other information services n.e.c.                                                                            |
|                                                   | 998599                | Other support services n.e.c.                                                                                |
|                                                   |                       |                                                                                                              |
| <b>Heading no.9986</b>                            |                       | <b>Support services to agriculture, hunting, forestry, fishing, mining and utilities.</b>                    |
| <b>Group 99861</b>                                |                       | <b>Support services to agriculture, hunting, forestry and fishing</b>                                        |
|                                                   | 998611                | Support services to crop production                                                                          |
|                                                   | 998612                | Animal husbandry services                                                                                    |
|                                                   | 998613                | Support services to hunting                                                                                  |
|                                                   | 998614                | Support services to forestry and logging                                                                     |
|                                                   | 998615                | Support services to fishing                                                                                  |
|                                                   | 998619                | Other support services to agriculture, hunting, forestry and fishing                                         |
|                                                   |                       |                                                                                                              |
| <b>Group 99862</b>                                |                       | <b>Support services to mining</b>                                                                            |
|                                                   | 998621                | Support services to oil and gas extraction                                                                   |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                               |
|---------------------------------------------------|-----------------------|-----------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                           |
|                                                   | 998622                | Support services to other mining n.e.c.                                                       |
|                                                   |                       |                                                                                               |
| <b>Group 99863</b>                                |                       | <b>Support services to electricity, gas and water distribution</b>                            |
|                                                   | 998631                | Support services to electricity transmission and distribution                                 |
|                                                   | 998632                | Support services to gas distribution                                                          |
|                                                   | 998633                | Support services to water distribution                                                        |
|                                                   | 998634                | Support services to Distribution services of steam, hot water and air-conditioning supply     |
|                                                   |                       |                                                                                               |
| <b>Heading no. 9987</b>                           |                       | <b>Maintenance, repair and installation (except construction) services</b>                    |
| <b>Group 99871</b>                                |                       | <b>Maintenance and repair services of fabricated metal products, machinery and equipment</b>  |
|                                                   | 998711                | Maintenance and repair services of fabricated metal products, except machinery and equipment. |
|                                                   | 998712                | Maintenance and repair services of office and accounting machinery                            |
|                                                   | 998713                | Maintenance and repair services of computers and peripheral equipment                         |
|                                                   | 998714                | Maintenance and repair services of transport machinery and equipment                          |
|                                                   | 998715                | Maintenance and repair services of electrical household appliances                            |
|                                                   | 998716                | Maintenance and repair services of telecommunication equipments and apparatus                 |
|                                                   | 998717                | Maintenance and repair services of commercial and industrial machinery.                       |
|                                                   | 998718                | Maintenance and repair services of elevators and escalators                                   |
|                                                   | 998719                | Maintenance and repair services of other machinery and equipments                             |
|                                                   |                       |                                                                                               |
| <b>Group 99872</b>                                |                       | <b>Repair services of other goods</b>                                                         |
|                                                   | 998721                | Repair services of footwear and leather goods                                                 |
|                                                   | 998722                | Repair services of watches, clocks and jewellery                                              |
|                                                   | 998723                | Repair services of garments and household textiles                                            |
|                                                   | 998724                | Repair services of furniture                                                                  |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                               |
|---------------------------------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                           |
|                                                   | 998725                | Repair services of bicycles                                                                                   |
|                                                   | 998726                | Maintenance and repair services of musical instruments                                                        |
|                                                   | 998727                | Repair services for photographic equipment and cameras                                                        |
|                                                   | 998729                | Maintenance and repair services of other goods n.e.c.                                                         |
|                                                   |                       |                                                                                                               |
| <b>Group 99873</b>                                |                       | <b>Installation services (other than construction)</b>                                                        |
|                                                   | 998731                | Installation services of fabricated metal products, except machinery and equipment.                           |
|                                                   | 998732                | Installation services of industrial, manufacturing and service industry machinery and equipment.              |
|                                                   | 998733                | Installation services of office and accounting machinery and computers                                        |
|                                                   | 998734                | Installation services of radio, television and communications equipment and apparatus.                        |
|                                                   | 998735                | Installation services of professional medical machinery and equipment, and precision and optical instruments. |
|                                                   | 998736                | Installation services of electrical machinery and apparatus n.e.c.                                            |
|                                                   | 998739                | Installation services of other goods n.e.c.                                                                   |
|                                                   |                       |                                                                                                               |
| <b>Heading no. 9988</b>                           |                       | <b>Manufacturing services on physical inputs (goods) owned by others</b>                                      |
| <b>Group 99881</b>                                |                       | <b>Food, beverage and tobacco manufacturing services</b>                                                      |
|                                                   | 998811                | Meat processing services                                                                                      |
|                                                   | 998812                | Fish processing services                                                                                      |
|                                                   | 998813                | Fruit and vegetables processing services                                                                      |
|                                                   | 998814                | Vegetable and animal oil and fat manufacturing services                                                       |
|                                                   | 998815                | Dairy product manufacturing services                                                                          |
|                                                   | 998816                | Other food product manufacturing services                                                                     |
|                                                   | 998817                | Prepared animal feeds manufacturing services                                                                  |
|                                                   | 998818                | Beverage manufacturing services                                                                               |
|                                                   | 998819                | Tobacco manufacturing services n.e.c.                                                                         |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                     |
|---------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                 |
|                                                   |                       |                                                                                     |
| <b>Group 99882</b>                                |                       | <b>Textile, wearing apparel and leather manufacturing services</b>                  |
|                                                   | 998821                | Textile manufacturing services                                                      |
|                                                   | 998822                | Wearing apparel manufacturing services                                              |
|                                                   | 998823                | Leather and leather product manufacturing services                                  |
|                                                   |                       |                                                                                     |
| <b>Group 99883</b>                                |                       | <b>Wood and paper manufacturing services</b>                                        |
|                                                   | 998831                | Wood and wood product manufacturing services                                        |
|                                                   | 998832                | Paper and paper product manufacturing services                                      |
|                                                   |                       |                                                                                     |
| <b>Group 99884</b>                                |                       | <b>Petroleum, chemical and pharmaceutical product manufacturing services</b>        |
|                                                   | 998841                | Coke and refined petroleum product manufacturing services                           |
|                                                   | 998842                | Chemical product manufacturing services                                             |
|                                                   | 998843                | Pharmaceutical product manufacturing services                                       |
|                                                   |                       |                                                                                     |
|                                                   |                       |                                                                                     |
| <b>Group 99885</b>                                |                       | <b>Rubber, plastic and other non-metallic mineral product manufacturing service</b> |
|                                                   | 998851                | Rubber and plastic product manufacturing services                                   |
|                                                   | 998852                | Plastic product manufacturing services                                              |
|                                                   | 998853                | Other non-metallic mineral product manufacturing services                           |
|                                                   |                       |                                                                                     |
| <b>Group 99886</b>                                |                       | <b>Basic metal manufacturing services</b>                                           |
|                                                   | 998860                | Basic metal manufacturing services                                                  |
|                                                   |                       |                                                                                     |
| <b>Group 99887</b>                                |                       | <b>Fabricated metal product, machinery and equipment manufacturing services</b>     |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                                  |
|---------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                              |
|                                                   | 998871                | Structural metal product, tank, reservoir and steam generator manufacturing services                             |
|                                                   | 998872                | Weapon and ammunition manufacturing services                                                                     |
|                                                   | 998873                | Other fabricated metal product manufacturing and metal treatment services                                        |
|                                                   | 998874                | Computer, electronic and optical product manufacturing services                                                  |
|                                                   | 998875                | Electrical equipment manufacturing services                                                                      |
|                                                   | 998876                | General-purpose machinery manufacturing services n.e.c.                                                          |
|                                                   | 998877                | Special-purpose machinery manufacturing services                                                                 |
|                                                   |                       |                                                                                                                  |
| <b>Group 99888</b>                                |                       | <b>Transport equipment manufacturing services</b>                                                                |
|                                                   | 998881                | Motor vehicle and trailer manufacturing services                                                                 |
|                                                   | 998882                | Other transport equipment manufacturing services                                                                 |
|                                                   |                       |                                                                                                                  |
| <b>Group 99889</b>                                |                       | <b>Other manufacturing services</b>                                                                              |
|                                                   | 998891                | Furniture manufacturing services                                                                                 |
|                                                   | 998892                | Jewellery manufacturing services                                                                                 |
|                                                   | 998893                | Imitation jewellery manufacturing services                                                                       |
|                                                   | 998894                | Musical instrument manufacturing services                                                                        |
|                                                   | 998895                | Sports goods manufacturing services                                                                              |
|                                                   | 998896                | Game and toy manufacturing services                                                                              |
|                                                   | 998897                | Medical and dental instrument and supply manufacturing services                                                  |
|                                                   | 998898                | Other manufacturing services n.e.c.                                                                              |
|                                                   |                       |                                                                                                                  |
| <b>Heading no. 9989</b>                           |                       | <b>Other manufacturing services; publishing, printing and reproduction services; materials recovery services</b> |
| <b>Group 99891</b>                                |                       | <b>Publishing, printing and reproduction services</b>                                                            |
|                                                   | 998911                | Publishing, on a fee or contract basis                                                                           |
|                                                   | 998912                | Printing and reproduction services of recorded media, on a fee or contract basis                                 |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES                                             |                       |                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Heading & Group                                                                               | Service Code (Tariff) | Service Description                                                                                                                                         |
|                                                                                               |                       |                                                                                                                                                             |
| <b>Group 99892</b>                                                                            |                       | <b>Moulding, pressing, stamping, extruding and similar plastic manufacturing services</b>                                                                   |
|                                                                                               | 998920                | Moulding, pressing, stamping, extruding and similar plastic manufacturing services                                                                          |
|                                                                                               |                       |                                                                                                                                                             |
| <b>Group 99893</b>                                                                            |                       | <b>Casting, forging, stamping and similar metal manufacturing services</b>                                                                                  |
|                                                                                               | 998931                | Iron and steel casting services                                                                                                                             |
|                                                                                               | 998932                | Non-ferrous metal casting services                                                                                                                          |
|                                                                                               | 998933                | Metal forging, pressing, stamping, roll forming and powder metallurgy services                                                                              |
|                                                                                               |                       |                                                                                                                                                             |
| <b>Group 99894</b>                                                                            |                       | <b>Materials recovery (recycling) services, on a fee or contract basis</b>                                                                                  |
|                                                                                               | 998941                | Metal waste and scrap recovery (recycling) services, on a fee or contract basis                                                                             |
|                                                                                               | 998942                | Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis                                                                         |
|                                                                                               |                       |                                                                                                                                                             |
| <b>Section 9 : Community, Social &amp; Personal Services and other miscellaneous services</b> |                       |                                                                                                                                                             |
|                                                                                               |                       |                                                                                                                                                             |
| <b>Heading No. 9991</b>                                                                       |                       | <b>Public administration and other services provided to the community as a whole; compulsory social security services</b>                                   |
|                                                                                               |                       |                                                                                                                                                             |
| <b>Group 99911</b>                                                                            |                       | <b>Administrative services of the government</b>                                                                                                            |
|                                                                                               | 999111                | Overall Government public services                                                                                                                          |
|                                                                                               | 999112                | Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service. |
|                                                                                               | 999113                | Public administrative services related to the more efficient operation of business.                                                                         |
|                                                                                               | 999119                | Other administrative services of the government n.e.c.                                                                                                      |
|                                                                                               |                       |                                                                                                                                                             |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                                                                               |
|---------------------------------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                                                           |
| <b>Group 99912</b>                                |                       | <b>Public administrative services provided to the community as a whole</b>                                                                                    |
|                                                   | 999121                | Public administrative services related to external affairs, diplomatic and consular services abroad.                                                          |
|                                                   | 999122                | Services related to foreign economic aid                                                                                                                      |
|                                                   | 999123                | Services related to foreign military aid                                                                                                                      |
|                                                   | 999124                | Military defence services                                                                                                                                     |
|                                                   | 999125                | Civil defence services                                                                                                                                        |
|                                                   | 999126                | Police and fire protection services                                                                                                                           |
|                                                   | 999127                | Public administrative services related to law courts                                                                                                          |
|                                                   | 999128                | Administrative services related to the detention or rehabilitation of criminals.                                                                              |
|                                                   | 999129                | Public administrative services related to other public order and safety affairs n.e.c.                                                                        |
|                                                   |                       |                                                                                                                                                               |
| <b>Group 99913</b>                                |                       | <b>Administrative services related to compulsory social security schemes.</b>                                                                                 |
|                                                   | 999131                | Administrative services related to sickness, maternity or temporary disablement benefit schemes.                                                              |
|                                                   | 999132                | Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees |
|                                                   | 999133                | Administrative services related to unemployment compensation benefit schemes                                                                                  |
|                                                   | 999134                | Administrative services related to family and child allowance programmes                                                                                      |
|                                                   |                       |                                                                                                                                                               |
| <b>Heading no. 9992</b>                           |                       | <b>Education services</b>                                                                                                                                     |
| <b>Group 99921</b>                                |                       | <b>Pre-primary education services</b>                                                                                                                         |
|                                                   | 999210                | Pre-primary education services                                                                                                                                |
|                                                   |                       |                                                                                                                                                               |
| <b>Group 99922</b>                                |                       | <b>Primary education services</b>                                                                                                                             |
|                                                   | 999220                | Primary education services                                                                                                                                    |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                     |
|---------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                 |
|                                                   |                       |                                                                                     |
| <b>Group 99923</b>                                |                       | <b>Secondary Education Services</b>                                                 |
|                                                   | 999231                | Secondary education services, general                                               |
|                                                   | 999232                | Secondary education services, technical and vocational.                             |
|                                                   |                       |                                                                                     |
| <b>Group 99924</b>                                |                       | <b>Higher education services</b>                                                    |
|                                                   | 999241                | Higher education services, general                                                  |
|                                                   | 999242                | Higher education services, technical                                                |
|                                                   | 999243                | Higher education services, vocational                                               |
|                                                   | 999249                | Other higher education services                                                     |
|                                                   |                       |                                                                                     |
| <b>Group 99925</b>                                |                       | <b>Specialised education services</b>                                               |
|                                                   | 999259                | Specialised education services                                                      |
|                                                   |                       |                                                                                     |
| <b>Group 99929</b>                                |                       | <b>Other education &amp; training services and educational support services</b>     |
|                                                   | 999291                | Cultural education services                                                         |
|                                                   | 999292                | Sports and recreation education services                                            |
|                                                   | 999293                | Commercial training and coaching services                                           |
|                                                   | 999294                | Other education and training services n.e.c.                                        |
|                                                   | 999295                | services involving conduct of examination for admission to educational institutions |
|                                                   | 999299                | Other Educational support services                                                  |
|                                                   |                       |                                                                                     |
| <b>Heading no. 9993</b>                           |                       | <b>Human health and social care services</b>                                        |
| <b>Group 99931</b>                                |                       | <b>Human health services</b>                                                        |
|                                                   | 999311                | Inpatient services                                                                  |
|                                                   | 999312                | Medical and dental services                                                         |
|                                                   | 999313                | Childbirth and related services                                                     |
|                                                   | 999314                | Nursing and Physiotherapeutic services                                              |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                                      |
|---------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                                                  |
|                                                   | 999315                | Ambulance services                                                                                                   |
|                                                   | 999316                | Medical Laboratory and Diagnostic-imaging services                                                                   |
|                                                   | 999317                | Blood, sperm and organ bank services                                                                                 |
|                                                   | 999319                | Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture etc.                     |
|                                                   |                       |                                                                                                                      |
| <b>Group 99932</b>                                |                       | <b>Residential care services for the elderly and disabled</b>                                                        |
|                                                   | 999321                | Residential health-care services other than by hospitals                                                             |
|                                                   | 999322                | Residential care services for the elderly and persons with disabilities                                              |
|                                                   |                       |                                                                                                                      |
| <b>Group 99933</b>                                |                       | <b>Other social services with accommodation</b>                                                                      |
|                                                   | 999331                | Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse |
|                                                   | 999332                | Other social services with accommodation for children                                                                |
|                                                   | 999333                | Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse   |
|                                                   | 999334                | Other social services with accommodation for adults                                                                  |
|                                                   |                       |                                                                                                                      |
| <b>Group 99934</b>                                |                       | <b>Social services without accommodation for the elderly and disabled</b>                                            |
|                                                   | 999341                | Vocational rehabilitation services                                                                                   |
|                                                   | 999349                | Other social services without accommodation for the elderly and disabled n.e.c.                                      |
|                                                   |                       |                                                                                                                      |
| <b>Group 99935</b>                                |                       | <b>Other social services without accommodation</b>                                                                   |
|                                                   | 999351                | Child day-care services                                                                                              |
|                                                   | 999352                | Guidance and counseling services n.e.c. related to children                                                          |
|                                                   | 999353                | Welfare services without accommodation                                                                               |
|                                                   | 999359                | Other social services without accommodation n.e.c.                                                                   |
|                                                   |                       |                                                                                                                      |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                                 |
|---------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                             |
| Heading no.9994                                   |                       | Sewage and waste collection, treatment and disposal and other environmental protection services |
|                                                   |                       |                                                                                                 |
| Group 99941                                       |                       | Sewerage, sewage treatment and septic tank cleaning services                                    |
|                                                   | 999411                | Sewerage and sewage treatment services                                                          |
|                                                   | 999412                | Septic tank emptying and cleaning services                                                      |
|                                                   |                       |                                                                                                 |
| Group 99942                                       |                       | Waste collection services                                                                       |
|                                                   | 999421                | Collection services of hazardous waste                                                          |
|                                                   | 999422                | Collection services of non-hazardous recyclable materials                                       |
|                                                   | 999423                | General waste collection services, residential                                                  |
|                                                   | 999424                | General waste collection services, other n.e.c.                                                 |
|                                                   |                       |                                                                                                 |
| Group 99943                                       |                       | Waste treatment and disposal services                                                           |
|                                                   | 999431                | Waste preparation, consolidation and storage services                                           |
|                                                   | 999432                | Hazardous waste treatment and disposal services                                                 |
|                                                   | 999433                | Non-hazardous waste treatment and disposal services                                             |
|                                                   |                       |                                                                                                 |
| Group 99944                                       |                       | Remediation services                                                                            |
|                                                   | 999441                | Site remediation and clean-up services                                                          |
|                                                   | 999442                | Containment, control and monitoring services and other site remediation services                |
|                                                   | 999443                | Building remediation services                                                                   |
|                                                   | 999449                | Other remediation services n.e.c.                                                               |
|                                                   |                       |                                                                                                 |
| Group 99945                                       |                       | Sanitation and similar services                                                                 |
|                                                   | 999451                | Sweeping and snow removal services                                                              |
|                                                   | 999459                | Other sanitation services n.e.c.                                                                |
|                                                   |                       |                                                                                                 |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                 |
|---------------------------------------------------|-----------------------|---------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                             |
| <b>Group 99949</b>                                |                       | <b>Others</b>                                                                   |
|                                                   | 999490                | Other environmental protection services n.e.c.                                  |
|                                                   |                       |                                                                                 |
| <b>Heading no.9995</b>                            |                       | <b>Services of membership organizations</b>                                     |
| <b>Group 99951</b>                                |                       | <b>Services furnished by business, employers and professional organizations</b> |
|                                                   |                       | <b>Services</b>                                                                 |
|                                                   | 999511                | Services furnished by business and employers organizations                      |
|                                                   | 999512                | Services furnished by professional organizations                                |
|                                                   |                       |                                                                                 |
| <b>Group 99952</b>                                |                       | <b>Services furnished by trade unions</b>                                       |
|                                                   | 999520                | Services furnished by trade unions                                              |
|                                                   |                       |                                                                                 |
| <b>Group 99959</b>                                |                       | <b>Services furnished by other membership organizations</b>                     |
|                                                   | 999591                | Religious services                                                              |
|                                                   | 999592                | Services furnished by political organizations                                   |
|                                                   | 999593                | Services furnished by human rights organizations                                |
|                                                   | 999594                | Cultural and recreational associations                                          |
|                                                   | 999595                | Services furnished by environmental advocacy groups                             |
|                                                   | 999596                | Services provided by youth associations                                         |
|                                                   | 999597                | Other civic and social organizations                                            |
|                                                   | 999598                | Home owners associations                                                        |
|                                                   | 999599                | Services provided by other membership organizations n.e.c.                      |
|                                                   |                       |                                                                                 |
| <b>Heading No.9996</b>                            |                       | <b>Recreational, cultural and sporting services</b>                             |
| <b>Group 99961</b>                                |                       | <b>Audiovisual and related services</b>                                         |
|                                                   | 999611                | Sound recording services                                                        |
|                                                   | 999612                | Motion picture, videotape, television and radio programme production services   |
|                                                   | 999613                | Audiovisual post-production services                                            |
|                                                   | 999614                | Motion picture, videotape and television programme distribution services        |

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

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                                             |
|---------------------------------------------------|-----------------------|---------------------------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                                         |
|                                                   |                       |                                                                                             |
| <b>Group 99969</b>                                |                       | <b>Other amusement and recreational services</b>                                            |
|                                                   | 999691                | Amusement park and similar attraction services                                              |
|                                                   | 999692                | Gambling and betting services including similar online services                             |
|                                                   | 999693                | Coin-operated amusement machine services                                                    |
|                                                   | 999694                | Lottery services                                                                            |
|                                                   | 999699                | Other recreation and amusement services n.e.c.                                              |
|                                                   |                       |                                                                                             |
| <b>Heading No.9997</b>                            |                       | <b>Other services</b>                                                                       |
| <b>Group 99971</b>                                |                       | <b>Washing, cleaning and dyeing services</b>                                                |
|                                                   | 999711                | Coin-operated laundry services                                                              |
|                                                   | 999712                | Dry-cleaning services (including fur product cleaning services)                             |
|                                                   | 999713                | Other textile cleaning services                                                             |
|                                                   | 999714                | Pressing services                                                                           |
|                                                   | 999715                | Dyeing and colouring services                                                               |
|                                                   | 999719                | Other washing, cleaning and dyeing services n.e.c                                           |
|                                                   |                       |                                                                                             |
| <b>Group 99972</b>                                |                       | <b>Beauty and physical well-being services</b>                                              |
|                                                   | 999721                | Hairdressing and barbers services                                                           |
|                                                   | 999722                | Cosmetic treatment (including cosmetic/plastic surgery), manicuring and pedicuring services |
|                                                   | 999723                | Physical well-being services including health club & fitness centre                         |
|                                                   | 999729                | Other beauty treatment services n.e.c.                                                      |
|                                                   |                       |                                                                                             |
| <b>Group 99973</b>                                |                       | <b>Funeral, cremation and undertaking services</b>                                          |
|                                                   | 999731                | Cemeteries and cremation services                                                           |
|                                                   | 999732                | Undertaking services                                                                        |
|                                                   |                       |                                                                                             |
| <b>Group 99979</b>                                |                       | <b>Other miscellaneous services</b>                                                         |

| PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES |                       |                                                                        |
|---------------------------------------------------|-----------------------|------------------------------------------------------------------------|
| Heading & Group                                   | Service Code (Tariff) | Service Description                                                    |
|                                                   | 999791                | Services involving commercial use or exploitation of any event         |
|                                                   | 999792                | Agreeing to do an act                                                  |
|                                                   | 999793                | Agreeing to refrain from doing an act                                  |
|                                                   | 999794                | Agreeing to tolerate an act                                            |
|                                                   | 999795                | Conduct of religious ceremonies/rituals by persons                     |
|                                                   | 999799                | Other services n.e.c.                                                  |
|                                                   |                       |                                                                        |
| <b>Heading No. 9998</b>                           |                       | <b>Domestic services</b>                                               |
| <b>Group 99980</b>                                |                       | <b>Domestic services</b>                                               |
|                                                   | 999800                | Domestic services both part time & full time                           |
|                                                   |                       |                                                                        |
| <b>Heading No. 9999</b>                           |                       | <b>Services provided by extraterritorial organizations and bodies.</b> |
| <b>Group 99990</b>                                |                       | <b>Services provided by extraterritorial organizations and bodies.</b> |
|                                                   | 999900                | Services provided by extraterritorial organizations and bodies         |