

PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES

Heading & Group	Service Code (Tariff)	Service Description
Section 5 : Construction Services		
Heading No.9954		Construction services
Group 99541		Construction services of buildings
	995411	Construction services of single dwelling or multi dwelling or multi-storied residential buildings
	995412	Construction services of other residential buildings such as old age homes, homeless shelters, hostels etc
	995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
	995414	Construction services of commercial buildings such as office buildings, exhibition & marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings.
	995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings
	995416	Construction Services of other buildings n.e.c
	995419	Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the buildings covered above.
Group 99542		General construction services of civil engineering works
	995421	General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels
	995422	General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks
	995423	General construction services of long-distance underground/overland/submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works.
	995424	General construction services of local water & sewage pipelines, electricity and communication cables & related works
	995425	General construction services of mines and industrial plants
	995426	General Construction services of Power Plants and its related infrastructure
	995427	General construction services of outdoor sport and recreation facilities
	995428	General construction services of other civil engineering works n.e.c.
	995429	Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above.
Group 99543		Site preparation services
	995431	Demolition services

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Heading & Group	Service Code (Tariff)	Service Description
	995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling & boring & core extraction, digging of trenches.
	995433	Excavating and earthmoving services
	995434	Water well drilling services and septic system installation services
	995435	Other site preparation services n.e.c
	995439	Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.
Group 99544		Assembly and erection of prefabricated constructions
	995441	Installation, assembly and erection services of prefabricated buildings
	995442	Installation, assembly and erection services of other prefabricated structures and constructions
	995443	Installation services of all types of street furniture (e.g., bus shelters, benches, telephone booths, public toilets, etc.)
	995444	Other assembly and erection services n.e.c.
	995449	Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.
Group 99545		Special trade construction services
	995451	Pile driving and foundation services
	995452	Building framing & Roof Framing services
	995453	Roofing and waterproofing services
	995454	Concrete services
	995455	Structural steel erection services
	995456	Masonry services
	995457	Scaffolding services
	995458	Other special trade construction services n.e.c.
	995459	Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.
Group 99546		Installation services
	995461	Electrical installation services including Electrical wiring & fitting services, fire alarm installation services, burglar alarm system installation services.
	995462	Water plumbing and drain laying services
	995463	Heating, ventilation and air conditioning equipment installation services
	995464	Gas fitting installation services
	995465	Insulation services
	995466	Lift and escalator installation services
	995468	Other installation services n.e.c.
	995469	Services involving Repair, alterations, additions, replacements, maintenance of the installations covered above.
Group 99547		Building completion and finishing services

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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.

Section 6 : Distributive Trade Services ; Accomodation, Food & Beverage Service; Transport Services; Gas & Electricity Distribution Services

Heading No. 9961		Services in wholesale trade
Group 99611		
	996111	Services provided for a fee/commission or contract basis on wholesale trade
Heading No. 9962		Services in retail trade
Group 99621		
	996211	Services provided for a fee/commission or contract basis on retail trade
Heading No. 9963		Accommodation, Food and beverage services
Group 99631		Accommodation services
	996311	Room or unit accommodation services provided by Hotels, INN, Guest House, Club etc
	996312	Camp site services
	996313	Recreational and vacation camp services
Group 99632		Other accommodation services
	996321	Room or unit accommodation services for students in student residences
	996322	Room or unit accommodation services provided by Hostels, Camps, Paying Guest etc
	996329	Other room or unit accommodation services n.e.c.
Group 99633		Food, edible preparations, alchoholic & non-alchocholic beverages serving services
	996331	Services provided by Restaurants, Cafes and similar eating facilities including takeaway services, Room services and door delivery of food.
	996332	Services provided by Hotels, INN, Guest House, Club etc including Room services, takeaway services and door delivery of food.

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Heading & Group	Service Code (Tariff)	Service Description
	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.
Heading No. 9964		Passenger transport services
Group 99641		Local transport and sightseeing transportation services of passengers
	996411	Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles
	996412	Taxi services including radio taxi & other similar services;
	996413	Non-scheduled local bus and coach charter services
	996414	Other land transportation services of passengers.
	996415	Local water transport services of passengers by ferries, cruises etc
	996416	Sightseeing transportation services by rail, land, water & air
	996419	Other local transportation services of passengers n.e.c.
Group 99642		Long-distance transport services of passengers
	996421	Long-distance transport services of passengers through Rail network by Railways, Metro etc
	996422	Long-distance transport services of passengers through Road by Bus, Car, non-scheduled long distance bus and coach services, stage carriage etc
	996423	Taxi services including radio taxi & other similar services
	996424	Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships etc
	996425	Domestic/International Scheduled Air transport services of passengers
	996426	Domestic/international non-scheduled air transport services of Passengers
	996427	Space transport services of passengers
	996429	Other long-distance transportation services of passengers n.e.c.
Heading No. 9965		Goods Transport Services
Group 99651		Land transport services of Goods
	996511	Road transport services of Goods including letters, parcels, live animals, household & office furniture, containers etc by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles.

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Heading & Group	Service Code (Tariff)	Service Description
	996512	Railway transport services of Goods including letters, parcels, live animals, household & office furniture, intermodal containers, bulk cargo etc
	996513	Transport services of petroleum & natural gas, water, sewerage and other goods via pipeline
	996519	Other land transport services of goods n.e.c.
Group 99652		Water transport services of goods
	996521	Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships etc
	996522	Inland water transport services of goods by refrigerator vessels, tankers and other vessels.
Group 99653		Air and space transport services of goods
	996531	Air transport services of letters & parcels and other goods
	996532	Space transport services of freight
Heading No. 9966		Rental services of transport vehicles with or without operators
Group 99660		Rental services of transport vehicles with or without operators
	996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator
	996602	Rental services of water vessels including passenger vessels, freight vessels etc with or without operator
	996603	Rental services of aircraft including passenger aircrafts, freight aircrafts etc with or without operator
	996609	Rental services of other transport vehicles n.e.c. with or without operator
Heading No. 9967		Supporting services in transport
Group 99671		Cargo handling services
	996711	Container handling services
	996712	Customs House Agent services
	996713	Clearing and forwarding services
	996719	Other cargo and baggage handling services
Group 99672		Storage and warehousing services
	996721	Refrigerated storage services
	996722	Bulk liquid or gas storage services
	996729	Other storage and warehousing services
Group 99673		Supporting services for railway transport
	996731	Railway pushing or towing services
	996739	Other supporting services for railway transport n.e.c.
Group 99674		Supporting services for road transport
	996741	Bus station services

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Heading & Group	Service Code (Tariff)	Service Description
	996742	Operation services of National Highways, State Highways, Expressways, Roads & streets; bridges and tunnel operation services.
	996743	Parking lot services
	996744	Towing services for commercial and private vehicles
	996749	Other supporting services for road transport n.e.c.
Group 99675		Supporting services for water transport (coastal, transoceanic and inland waterways)
	996751	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc
	996752	Pilotage and berthing services
	996753	Vessel salvage and refloating services
	996759	Other supporting services for water transport n.e.c.
Group 99676		Supporting services for air or space transport
	996761	Airport operation services (excl. cargo handling)
	996762	Air traffic control services
	996763	Other supporting services for air transport
	996764	Supporting services for space transport
Group 99679		Other supporting transport services
	996791	Goods transport agency services for road transport
	996792	Goods transport agency services for other modes of transport
	996793	Other goods transport services
	996799	Other supporting transport services n.e.c
Heading No. 9968		Postal and courier services
Group 99681		Postal and courier services
	996811	Postal services including post office counter services, mail box rental services.
	996812	Courier services
	996813	Local delivery services
	996819	Other Delivery Services n.e.c
Heading No. 9969		Electricity, gas, water and other distribution services
Group 99691		Electricity and gas distribution services
	996911	Electricity transmission services
	996912	Electricity distribution services
	996913	Gas distribution services
Group 99692		Water distribution and other services
	996921	Water distribution services
	996922	Services involving distribution of steam, hot water and air conditioning supply etc.
	996929	Other similar services.

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Heading & Group	Service Code (Tariff)	Service Description
Section 7: Financial and related services; real estate services; and rental and leasing services		
Heading No. 9971		Financial and related services
Group 99711		Financial services (except investment banking, insurance services and pension services)
	997111	Central banking services
	997112	Deposit services
	997113	Credit-granting services including stand-by commitment, guarantees & securities
	997114	Financial leasing services
	997119	Other financial services (except investment banking, insurance services and pension services)
Group 99712		Investment banking services
	997120	Investment banking services
Group 99713		Insurance and pension services (excluding reinsurance services)
	997131	pension services
	997132	Life insurance services (excluding reinsurance services)
	997133	Accident and health insurance services
	997134	Motor vehicle insurance services
	997135	Marine, aviation, and other transport insurance services
	997136	Freight insurance services & Travel insurance services
	997137	Other property insurance services
	997139	Other non-life insurance services (excluding reinsurance services)
Group 99714		Reinsurance services
	997141	Life reinsurance services
	997142	Accident and health reinsurance services
	997143	Motor vehicle reinsurance services
	997144	Marine, aviation and other transport reinsurance ser
	997145	services
	997146	Freight reinsurance services
	997147	Other property reinsurance services
	997149	Other non-life reinsurance services
Group 99715		Services auxiliary to financial services (other than to insurance and pensions)
	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

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Heading & Group	Service Code (Tariff)	Service Description
	997156	Financial consultancy services
	997157	Foreign exchange services
	997158	Financial transactions processing and clearing house services
	997159	Other services auxiliary to financial services
Group 99716		Services auxiliary to insurance and pensions
	997161	Insurance brokerage and agency services
	997162	Insurance claims adjustment services
	997163	Actuarial services
	997164	Pension fund management services
	997169	Other services auxiliary to insurance and pensions
Group 99717		Services of holding financial assets
	997171	Services of holding equity of subsidiary companies
	997172	Services of holding securities and other assets of trusts and funds and similar financial entities
Heading No.9972		Real estate services
Group 99721		Real estate services involving owned or leased property
	997211	Rental or leasing services involving own or leased residential property
	997212	Rental or leasing services involving own or leased non-residential property
	997213	Trade services of buildings
	997214	Trade services of time-share properties
	997215	Trade services of vacant and subdivided land
Group 99722		Real estate services on a fee/commission basis or contract basis
	997221	Property management services on a fee/commission basis or contract basis
	997222	Building sales on a fee/commission basis or contract basis
	997223	Land sales on a fee/commission basis or contract basis
	997224	Real estate appraisal services on a fee/commission basis or contract basis
Heading no.9973		Leasing or rental services with or without operator
Group 99731		Leasing or rental services concerning machinery and equipment with or without operator
	997311	Leasing or rental services concerning transport equipments including containers, with or without operator
	997312	Leasing or rental services concerning agricultural machinery and equipment with or without operator
	997313	Leasing or rental services concerning construction machinery and equipment with or without operator
	997314	Leasing or rental services concerning office machinery and equipment (except computers) with or without operator

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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
Group 99732		Leasing or rental services concerning other goods
	997321	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (Home entertainment equipment)
	997322	Leasing or rental services concerning video tapes and disks (Home entertainment equipment)
	997323	Leasing or rental services concerning furniture and other household appliances
	997324	Leasing or rental services concerning pleasure and leisure equipment.
	997325	Leasing or rental services concerning household linen.
	997326	Leasing or rental services concerning textiles, clothing and footwear.
	997327	Leasing or rental services concerning do-it-yourself machinery and equipment
	997329	Leasing or rental services concerning other goods
Group 99733		Licensing services for the right to use intellectual property and similar products
	997331	Licensing services for the right to use computer software and databases.
	997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme etc.
	997333	Licensing services for the right to reproduce original art works
	997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals.
	997335	Licensing services for the right to use R&D products
	997336	Licensing services for the right to use trademarks and franchises
	997337	Licensing services for the right to use minerals including its exploration and evaluation
	997338	Licensing services for right to use other natural resources including telecommunication spectrum
	997339	Licensing services for the right to use other intellectual property products and other resources n.e.c
Section 8 : Business and Production Services		
Heading no. 9981		Research and development services
Group 99811		Research and experimental development services in natural sciences and engineering.

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Heading & Group	Service Code (Tariff)	Service Description
	998111	Research and experimental development services in natural sciences
	998112	Research and experimental development services in engineering and technology
	998113	Research and experimental development services in medical sciences and pharmacy.
	998114	Research and experimental development services in agricultural sciences.
Group 99812		Research and experimental development services in social sciences and humanities.
	998121	Research and experimental development services in social sciences.
	998122	Research and experimental development services in humanities
Group 99813		Interdisciplinary research services.
	998130	Interdisciplinary research and experimental development services.
Group 99814		Research and development originals
	998141	Research and development originals in pharmaceuticals
	998142	Research and development originals in agriculture
	998143	Research and development originals in biotechnology
	998144	Research and development originals in computer related sciences
	998145	Research and development originals in other fields n.e.c.
Heading no. 9982		Legal and accounting services
Group 99821		Legal services
	998211	Legal advisory and representation services concerning criminal law.
	998212	Legal advisory and representation services concerning other fields of law.
	998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights.
	998214	Legal documentation and certification services concerning other documents.
	998215	Arbitration and conciliation services
	998216	Other legal services n.e.c.
Group 99822		Accounting, auditing and bookkeeping services
	998221	Financial auditing services
	998222	Accounting and bookkeeping services
	998223	Payroll services
	998224	Other similar services n.e.c
Group 99823		Tax consultancy and preparation services
	998231	Corporate tax consulting and preparation services
	998232	Individual tax preparation and planning services

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Heading & Group	Service Code (Tariff)	Service Description
Group 99824		Insolvency and receivership services
	998240	Insolvency and receivership services
Heading no. 9983		Other professional, technical and business services
Group 99831		Management consulting and management services; information technology services.
	998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management.
	998312	Business consulting services including public relations services
	998313	Information technology (IT) consulting and support services
	998314	Information technology (IT) design and development services
	998315	Hosting and information technology (IT) infrastructure provisioning services
	998316	IT infrastructure and network management services
	998319	Other information technology services n.e.c
Group 99832		Architectural services, urban and land planning and landscape architectural services
	998321	Architectural advisory services
	998322	Architectural services for residential building projects
	998323	Architectural services for non-residential building projects
	998324	Historical restoration architectural services
	998325	Urban planning services
	998326	Rural land planning services
	998327	Project site master planning services
	998328	Landscape architectural services and advisory services
Group 99833		Engineering services
	998331	Engineering advisory services
	998332	Engineering services for building projects
	998333	Engineering services for industrial and manufacturing projects
	998334	Engineering services for transportation projects
	998335	Engineering services for power projects
	998336	Engineering services for telecommunications and broadcasting projects
	998337	Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects.
	998338	Engineering services for other projects n.e.c.
	998339	Project management services for construction projects
Group 99834		Scientific and other technical services
	998341	Geological and geophysical consulting services
	998342	Subsurface surveying services
	998343	Mineral exploration and evaluation
	998344	Surface surveying and map-making services
	998345	Weather forecasting and meteorological services

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Heading & Group	Service Code (Tariff)	Service Description
	998346	Technical testing and analysis services
	998347	Certification of ships, aircraft, dams, etc.
	998348	Certification and authentication of works of art
	998349	Other technical and scientific services n.e.c.
Group 99835		Veterinary services
	998351	Veterinary services for pet animals
	998352	Veterinary services for livestock
	998359	Other veterinary services n.e.c.
Group 99836		Advertising services and provision of advertising space or time.
	998361	Advertising Services
	998362	Purchase or sale of advertising space or time, on commission
	998363	Sale of advertising space in print media (except on commission)
	998364	Sale of TV and radio advertising time
	998365	Sale of Internet advertising space
	998366	Sale of other advertising space or time (except on commission)
Group 99837		Market research and public opinion polling services
	998371	Market research services
	998372	Public opinion polling services
Group 99838		Photography & Videography and their processing services
	998381	Portrait photography services
	998382	Advertising and related photography services
	998383	Event photography and event videography services
	998384	Specialty photography services
	998385	Restoration and retouching services of photography
	998386	Photographic & videographic processing services
	998387	Other Photography & Videography and their processing services n.e.c.
Group 99839		Other professional, technical and business services.
	998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services
	998392	Design originals
	998393	Scientific and technical consulting services
	998394	Original compilations of facts/information
	998395	Translation and interpretation services
	998396	Trademarks and franchises
	998397	Sponsorship Services & Brand Promotion Services
	998399	Other professional, technical and business services n.e.c.
Heading no. 9984		Telecommunications, broadcasting and information supply services

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Heading & Group	Service Code (Tariff)	Service Description
Group 99841		Telephony and other telecommunications services
	998411	Carrier services
	998412	Fixed telephony services
	998413	Mobile telecommunications services
	998414	Private network services
	998415	Data transmission services
	998419	Other telecommunications services including Fax services, Telex services n.e.c.
Group 99842		Internet telecommunications services
	998421	Internet backbone services
	998422	Internet access services in wired and wireless mode.
	998423	Fax, telephony over the Internet
	998424	Audio conferencing and video conferencing over the Internet
	998429	Other Internet telecommunications services n.e.c.
Group 99843		On-line content services
	998431	On-line text based information such as online books, newspapers, periodicals, directories etc
	998432	On-line audio content
	998433	On-line video content
	998434	Software downloads
	998439	Other on-line contents n.e.c.
Group 99844		News agency services
	998441	News agency services to newspapers and periodicals
	998442	Services of independent journalists and press photographers
	998443	News agency services to audiovisual media
Group 99845		Library and archive services
	998451	Library services
	998452	Operation services of public archives including digital archives
	998453	Operation services of historical archives including digital archives
Group 99846		Broadcasting, programming and programme distribution services
	998461	Radio broadcast originals
	998462	Television broadcast originals
	998463	Radio channel programmes
	998464	Television channel programmes
	998465	Broadcasting services
	998466	Home programme distribution services
Heading no. 9985		Support services
Group 99851		Employment services including personnel search/referral service & labour supply service

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Heading & Group	Service Code (Tariff)	Service Description
	998511	Executive/retained personnel search services
	998512	Permanent placement services, other than executive search services
	998513	Contract staffing services
	998514	Temporary staffing services
	998515	Long-term staffing (pay rolling) services
	998516	Temporary staffing-to-permanent placement services
	998517	Co-employment staffing services
	998519	Other employment & labour supply services n.e.c
Group 99852		Investigation and security services
	998521	Investigation services
	998522	Security consulting services
	998523	Security systems services
	998524	Armoured car services
	998525	Guard services
	998526	Training of guard dogs
	998527	Polygraph services
	998528	Fingerprinting services
	998529	Other security services n.e.c.
Group 99853		Cleaning services
	998531	Disinfecting and exterminating services
	998532	Window cleaning services
	998533	General cleaning services
	998534	Specialized cleaning services for reservoirs and tanks
	998535	Sterilization of objects or premises (operating rooms)
	998536	Furnace and chimney cleaning services
	998537	Exterior cleaning of buildings of all types
	998538	Cleaning of transportation equipment
	998539	Other cleaning services n.e.c.
Group 99854		Packaging services
	998540	Packaging services of goods for others
	998541	Parcel packing and gift wrapping
	998542	Coin and currency packing services
	998549	Other packaging services n.e.c
Group 99855		Travel arrangement, tour operator and related services
	998551	Reservation services for transportation
	998552	Reservation services for accommodation, cruises and package tours
	998553	Reservation services for convention centres, congress centres and exhibition halls
	998554	Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services
	998555	Tour operator services

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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
Group 99859		Other support services
	998591	Credit reporting & rating services
	998592	Collection agency services
	998593	Telephone-based support services
	998594	Combined office administrative services
	998595	Specialized office support services such as duplicating services, mailing services, document preparation etc
	998596	Events, Exhibitions, Conventions and trade shows organisation and assistance services
	998597	Landscape care and maintenance services
	998598	Other information services n.e.c.
	998599	Other support services n.e.c.
Heading no.9986		Support services to agriculture, hunting, forestry, fishing, mining and utilities.
Group 99861		Support services to agriculture, hunting, forestry and fishing
	998611	Support services to crop production
	998612	Animal husbandry services
	998613	Support services to hunting
	998614	Support services to forestry and logging
	998615	Support services to fishing
	998619	Other support services to agriculture, hunting, forestry and fishing
Group 99862		Support services to mining
	998621	Support services to oil and gas extraction
	998622	Support services to other mining n.e.c.
Group 99863		Support services to electricity, gas and water distribution
	998631	Support services to electricity transmission and distribution
	998632	Support services to gas distribution
	998633	Support services to water distribution
	998634	Support services to Distribution services of steam, hot water and air-conditioning supply
Heading no. 9987		Maintenance, repair and installation (except construction) services
Group 99871		Maintenance and repair services of fabricated metal products, machinery and equipment
	998711	Maintenance and repair services of fabricated metal products, except machinery and equipment.
	998712	Maintenance and repair services of office and accounting machinery
	998713	Maintenance and repair services of computers and peripheral equipment

PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES

Heading & Group	Service Code (Tariff)	Service Description
	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
Group 99872		Repair services of other goods
	998721	Repair services of footwear and leather goods
	998722	Repair services of watches, clocks and jewellery
	998723	Repair services of garments and household textiles
	998724	Repair services of furniture
	998725	Repair services of bicycles
	998726	Maintenance and repair services of musical instruments
	998727	Repair services for photographic equipment and cameras
	998729	Maintenance and repair services of other goods n.e.c.
Group 99873		Installation services (other than construction)
	998731	Installation services of fabricated metal products, except machinery and equipment.
	998732	Installation services of industrial, manufacturing and service industry machinery and equipment.
	998733	Installation services of office and accounting machinery and computers
	998734	Installation services of radio, television and communications equipment and apparatus.
	998735	Installation services of professional medical machinery and equipment, and precision and optical instruments.
	998736	Installation services of electrical machinery and apparatus n.e.c.
	998739	Installation services of other goods n.e.c.
Heading no. 9988		Manufacturing services on physical inputs (goods) owned by others
Group 99881		Food, beverage and tobacco manufacturing services
	998811	Meat processing services
	998812	Fish processing services
	998813	Fruit and vegetables processing services
	998814	Vegetable and animal oil and fat manufacturing services
	998815	Dairy product manufacturing services
	998816	Other food product manufacturing services
	998817	Prepared animal feeds manufacturing services
	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
Group 99882		Textile, wearing apparel and leather manufacturing services
	998821	Textile manufacturing services
	998822	Wearing apparel manufacturing services
	998823	Leather and leather product manufacturing services
Group 99883		Wood and paper manufacturing services
	998831	Wood and wood product manufacturing services
	998832	Paper and paper product manufacturing services
Group 99884		Petroleum, chemical and pharmaceutical product manufacturing services
	998841	Coke and refined petroleum product manufacturing services
	998842	Chemical product manufacturing services
	998843	Pharmaceutical product manufacturing services
Group 99885		Rubber, plastic and other non-metallic mineral product manufacturing service
	998851	Rubber and plastic product manufacturing services
	998852	Plastic product manufacturing services
	998853	Other non-metallic mineral product manufacturing services
Group 99886		Basic metal manufacturing services
	998860	Basic metal manufacturing services
Group 99887		Fabricated metal product, machinery and equipment manufacturing services
	998871	Structural metal product, tank, reservoir and steam generator manufacturing services
	998872	Weapon and ammunition manufacturing services
	998873	Other fabricated metal product manufacturing and metal treatment services
	998874	Computer, electronic and optical product manufacturing services
	998875	Electrical equipment manufacturing services
	998876	General-purpose machinery manufacturing services n.e.c.
	998877	Special-purpose machinery manufacturing services
Group 99888		Transport equipment manufacturing services
	998881	Motor vehicle and trailer manufacturing services
	998882	Other transport equipment manufacturing services
Group 99889		Other manufacturing services
	998891	Furniture manufacturing services
	998892	Jewellery manufacturing services
	998893	Imitation jewellery manufacturing services
	998894	Musical instrument manufacturing services

PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES

Heading & Group	Service Code (Tariff)	Service Description
	998895	Sports goods manufacturing services
	998896	Game and toy manufacturing services
	998897	Medical and dental instrument and supply manufacturing services
	998898	Other manufacturing services n.e.c.
Heading no. 9989		Other manufacturing services; publishing, printing and reproduction services; materials recovery services
Group 99891		Publishing, printing and reproduction services
	998911	Publishing, on a fee or contract basis
	998912	Printing and reproduction services of recorded media, on a fee or contract basis
Group 99892		Moulding, pressing, stamping, extruding and similar plastic manufacturing services
	998920	Moulding, pressing, stamping, extruding and similar plastic manufacturing services
Group 99893		Casting, forging, stamping and similar metal manufacturing services
	998931	Iron and steel casting services
	998932	Non-ferrous metal casting services
	998933	Metal forging, pressing, stamping, roll forming and powder metallurgy services
Group 99894		Materials recovery (recycling) services, on a fee or contract basis
	998941	Metal waste and scrap recovery (recycling) services, on a fee or contract basis
	998942	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis
Section 9 : Community, Social & Personal Services and other miscellaneous services		
Heading No. 9991		Public administration and other services provided to the community as a whole; compulsory social security services
Group 99911		Administrative services of the government
	999111	Overall Government public services
	999112	Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service.
	999113	Public administrative services related to the more efficient operation of business.
	999119	Other administrative services of the government n.e.c.
Group 99912		Public administrative services provided to the community as a whole

PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES

Heading & Group	Service Code (Tariff)	Service Description
	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.
Group 99913		Administrative services related to compulsory social security schemes.
	999131	Administrative services related to sickness, maternity or temporary disablement benefit schemes.
	999132	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees
	999133	Administrative services related to unemployment compensation benefit schemes
	999134	Administrative services related to family and child allowance programmes
Heading no. 9992		Education services
Group 99921		Pre-primary education services
	999210	Pre-primary education services
Group 99922		Primary education services
	999220	Primary education services
Group 99923		Secondary Education Services
	999231	Secondary education services, general
	999232	Secondary education services, technical and vocational.
Group 99924		Higher education services
	999241	Higher education services, general
	999242	Higher education services, technical
	999243	Higher education services, vocational
	999249	Other higher education services
Group 99925		Specialised education services
	999259	Specialised education services
Group 99929		Other education & training services and educational support services

PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES

Heading & Group	Service Code (Tariff)	Service Description
	999291	Cultural education services
	999292	Sports and recreation education services
	999293	Commercial training and coaching services
	999294	Other education and training services n.e.c.
	999295	services involving conduct of examination for admission to educational institutions
	999299	Other Educational support services
Heading no. 9993		Human health and social care services
Group 99931		Human health services
	999311	Inpatient services
	999312	Medical and dental services
	999313	Childbirth and related services
	999314	Nursing and Physiotherapeutic services
	999315	Ambulance services
	999316	Medical Laboratory and Diagnostic-imaging services
	999317	Blood, sperm and organ bank services
	999319	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture etc.
Group 99932		Residential care services for the elderly and disabled
	999321	Residential health-care services other than by hospitals
	999322	Residential care services for the elderly and persons with disabilities
Group 99933		Other social services with accommodation
	999331	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse
	999332	Other social services with accommodation for children
	999333	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse
	999334	Other social services with accommodation for adults
Group 99934		Social services without accommodation for the elderly and disabled
	999341	Vocational rehabilitation services
	999349	Other social services without accommodation for the elderly and disabled n.e.c.
Group 99935		Other social services without accommodation
	999351	Child day-care services
	999352	Guidance and counseling services n.e.c. related to children
	999353	Welfare services without accommodation
	999359	Other social services without accommodation n.e.c.
Heading no.9994		Sewage and waste collection, treatment and disposal and other environmental protection services

PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES

Heading & Group	Service Code (Tariff)	Service Description
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.
Group 99949		Others
	999490	Other environmental protection services n.e.c.
Heading no.9995		Services of membership organizations
Group 99951		Services furnished by business, employers and professional organizations Services
	999511	Services furnished by business and employers organizations
	999512	Services furnished by professional organizations
Group 99952		Services furnished by trade unions
	999520	Services furnished by trade unions
Group 99959		Services furnished by other membership organizations
	999591	Religious services
	999592	Services furnished by political organizations
	999593	Services furnished by human rights organizations
	999594	Cultural and recreational associations
	999595	Services furnished by environmental advocacy groups
	999596	Services provided by youth associations

PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES

Heading & Group	Service Code (Tariff)	Service Description
	999597	Other civic and social organizations
	999598	Home owners associations
	999599	Services provided by other membership organizations n.e.c.
Heading No.9996		Recreational, cultural and sporting services
Group 99961		Audiovisual and related services
	999611	Sound recording services
	999612	Motion picture, videotape, television and radio programme production services
	999613	Audiovisual post-production services
	999614	Motion picture, videotape and television programme distribution services
	999615	Motion picture projection services
Group 99962		Performing arts and other live entertainment event presentation and promotion services
	999621	Performing arts event promotion and organization services
	999622	Performing arts event production and presentation services
	999623	Performing arts facility operation services
	999629	Other performing arts and live entertainment services n.e.c.
Group 99963		Services of performing and other artists
	999631	Services of performing artists including actors, readers, musicians, singers, dancers, TV personalities, independent models etc
	999632	Services of authors, composers, sculptors and other artists, except performing artists
	999633	Original works of authors, composers and other artists except performing artists, painters and sculptors
Group 99964		Museum and preservation services
	999641	Museum and preservation services of historical sites and buildings
	999642	Botanical, zoological and nature reserve services
Group 99965		Sports and recreational sports services
	999651	Sports and recreational sports event promotion and organization services
	999652	Sports and recreational sports facility operation services
	999659	Other sports and recreational sports services n.e.c.
Group 99966		Services of athletes and related support services
	999661	Services of athletes
	999662	Support services related to sports and recreation
Group 99969		Other amusement and recreational services
	999691	Amusement park and similar attraction services
	999692	Gambling and betting services including similar online services
	999693	Coin-operated amusement machine services

PROPOSED NEW SCHEME OF CLASSIFICATION OF SERVICES

Heading & Group	Service Code (Tariff)	Service Description
	999694	Lottery services
	999699	Other recreation and amusement services n.e.c.
Heading No.9997		Other services
Group 99971		Washing, cleaning and dyeing services
	999711	Coin-operated laundry services
	999712	Dry-cleaning services (including fur product cleaning services)
	999713	Other textile cleaning services
	999714	Pressing services
	999715	Dyeing and colouring services
	999719	Other washing, cleaning and dyeing services n.e.c
Group 99972		Beauty and physical well-being services
	999721	Hairdressing and barbers services
	999722	Cosmetic treatment (including cosmetic/plastic surgery), manicuring and pedicuring services
	999723	Physical well-being services including health club & fitness centre
	999729	Other beauty treatment services n.e.c.
Group 99973		Funeral, cremation and undertaking services
	999731	Cemeteries and cremation services
	999732	Undertaking services
Group 99979		Other miscellaneous services
	999791	Services involving commercial use or exploitation of any event
	999792	Agreeing to do an act
	999793	Agreeing to refrain from doing an act
	999794	Agreeing to tolerate an act
	999795	Conduct of religious ceremonies/rituals by persons
	999799	Other services n.e.c.
Heading No. 9998		Domestic services
Group 99980		Domestic services
	999800	Domestic services both part time & full time
Heading No. 9999		Services provided by extraterritorial organizations and bodies.
Group 99990		Services provided by extraterritorial organizations and bodies.
	999900	Services provided by extraterritorial organizations and bodies