

SECOND SCHEDULE**(Taxable Services)****See Section 3****Part A**

Tariff Heading	Description	Rate of tax
(1)	(2)	(3)
98.12	Telecommunication services:	
9812.1000	Telephone services.	19.5%
9812.1100	Fixed line voice telephone services,	19.5%
9812.1200	Wireless telephone,	19.5%
9812.1210	Cellular telephone,	19.5%
9812.1220	Wireless Local Loop telephone,	19.5%
9812.1300	Video telephone,	19.5%
9812.1400	Payphone cards,	19.5%
9812.1500	Prepaid calling cards,	19.5%
9812.1600	Voice mail service,	19.5%
9812.1700	Messaging service,	19.5%
9812.1710	Short Message service (SMS),	19.5%
9812.1720	Multimedia message service (MMS),	19.5%
9812.1910	Shifting of telephone connection,	19.5%
9812.1920	Installation of telephone extension,	19.5%
9812.1930	Provision of telephone extension,	19.5%
9812.1940	Changing of telephone connection,	19.5%
9812.1950	Conversion of NWD connection to Non-NWD or vice versa,	19.5%
9812.1960	Cost of telephone set,	19.5%
9812.1970	Restoration of telephone connection,	19.5%
9812.2000	Bandwidth services.	19.5%
9812.2100	Copper line based,	19.5%
9812.2200	Fiber-optic based,	19.5%
9812.2300	Co-axial cable based,	19.5%
9812.2400	Microwave based,	19.5%
9812.2500	Satellite based,	19.5%
9812.2600	Voice over IP services,	19.5%
9812.3000	Telegraph.	19.5%
9812.4000	Telex.	19.5%
9812.5000	Tele-fax.	19.5%
9812.5010	Store and forward fax services,	19.5%
9812.6000	Internet services.	19.5%
9812.6010	Internet services including email services,	19.5%
9812.6020	Dial-up internet services,	19.5%
9812.6030	Broadband services for DSL connection,	19.5%
9812.6040	Copper line based,	19.5%
9812.6050	Fiber-optic based,	19.5%
9812.6060	Co-axial cable based,	19.5%
9812.6070	Wireless based,	19.5%
9812.6080	Satellite based,	19.5%
9812.6090	Internet/email/Data/SMS/MMS services on WLL networks,	19.5%
9812.6100	Internet/email/Data/SMS/MMS services on cellular mobile networks,	19.5%

9812.6200	Data Communication Network services (DCNS),	19.5%
9812.6210	Copper Line based,	19.5%
9812.6220	Co-axial cable based,	19.5%
9812.6230	Fiber-optic based,	19.5%
9812.6240	Wireless/Radio based,	19.5%
9812.6250	Satellite based,	19.5%
9812.6300	Value added data services,	19.5%
9812.6310	Virtual private Network services (VPN),	19.5%
9812.6320	Digital Signature service,	19.5%
9812.9000	Audio text services.	19.5%
9812.9100	Tele-text services,	19.5%
9812.9200	Trunk radio services,	19.5%
9812.9300	Paging services,	19.5%
9812.9400	Voice paging services,	19.5%
9812.9410	Radio paging services,	19.5%
9812.9500	Vehicle and other tracking services,	19.5%
9812.9600	Burglar and security alarm services,	19.5%

Part B

Tariff Heading	Description	Rate of tax
(1)	(2)	(3)
98.01	Services provided or rendered by hotels, motels, boatels, resorts, guesthouses, farmhouses, restaurants, caterers, clubs, marriage halls, lawns, mandap, pandal, shamiana, messes and hostels.	
9801.1000	Services provided or rendered by hotels, motels, boatels, resorts, guesthouses and farmhouses.	²⁵ [5% without input tax adjustment for non-corporate, non-franchise, non-chain businesses; and 15% for corporate, franchise and chain businesses.]
9801.2000	Services provided or rendered by restaurants including café, coffee houses, food huts, ice-cream shops and eateries.	⁷ [(i) ²⁶ [***] (ii) Other restaurants including café, coffee houses, food huts, ice-cream shops and eateries excluding chainaki restaurants: - ²⁷ [4%] without input tax credit or adjustment ²⁸ [Explanation:-services provided or rendered by restaurants whose monthly utility bills (Electricity, Gas and Telephone) are less than Rs. 20,000 per month shall be exempted.] ²⁹ [Provided that the restaurants providing or

		<p>rendering services shall pay Rs. 15,000 per month or 4% of the taxable services provided or rendered during a month, whichever is higher, without input tax credit or adjustment. Provided further that the above provision of minimum tax of Rs.15,000 per month shall not apply to following restaurants which shall continue to pay sales tax at the rate of 4% of taxable services provided or rendered without input tax credit or adjustment namely;</p> <ul style="list-style-type: none"> i. which are air-conditioned on any day in a financial year and are located within the building or premises of shopping malls or shopping plazas; or ii. located within the building, premises or precincts of any hotel, motel, guest house or club whose services are liable to sales tax; or iii. which are franchisers or franchisees; or iv. having branches or more than one outlet in Balochistan; <p>Provided further that 2% percent will be charged, without input tax adjustment, where payment against services is received through debit or credit cards, mobile wallets or QR scanning.]</p>
9801.3000	Services provided or rendered by caterers, suppliers of food and drinks.	15%
9801.4000	Services provided or rendered by clubs.	15%
9801.5000	Services provided or rendered by marriage halls, lawns, mandap, pandal and shamiana including floral and decoration, etc.	15%

9801.6000	Services provided or rendered by messes and hostels.	15%
9801.7000	Ancillary services provided or rendered relating thereto "Tariff Heading 98.01".	15%
98.02	Advertisements.	
9802.1000	Advertisement on T.V.	15%
9802.2000	Advertisement on radio.	15%
9802.3000	Advertisement on closed circuit T.V.	15%
9802.4000	Advertisement in newspapers and periodicals including magazines, pamphlets, banners, etc. <i>⁸[Excluding. – where payment for such advertisement is made from the Provincial Consolidated Fund.]</i>	15%
9802.5000	Advertisement on cable T.V. network.	15%
9802.6000	Advertisement on poles, walls, buildings and vehicles, etc.	15%
9802.7000	Advertisement on billboards, signboards, digital boards, hoardings, etc.	15%
9802.8000	Sale of space for advertisement services.	15%
9802.9000	Advertisement on websites or internet or cell phones.	15%
98.03	Transportation or travelling of passengers.	
9803.1000	Travelling of passengers by road, whether in, from or to Balochistan.	15%
9803.2000	Travelling of passengers by road embarking for international journey from Balochistan.	15%
9803.3000	Chartered flight services originating from any airfield in Balochistan.	15%
9803.4000	Flyover of aircraft across the territorial jurisdiction of Balochistan without being to land or to land for non-traffic purpose like emergency as per the Civil Aviation agreement with the countries.	15%
98.04	Transportation or carriage of goods.	
9804.1000	Intercity transportation or carriage of goods by road or through pipeline or conduit.	15%
9804.2000	International transportation or carriage of goods by road originating from Balochistan.	15%
98.05	Services provided or rendered by persons authorized to transact business on behalf of others.	
9805.1000	Shipping agents.	15%
9805.2000	Stevedores.	15%
9805.2100	Ship management services ⁹ [including pilotage and beaching]	15%
9805.3000	Freight forwarding agents.	15%
9805.4000	Customs Agents.	15%
9805.5000	Travel agents.	²⁹ [6% without input tax credit or adjustment]
9805.5100	Tour operators,	³⁰ [6% without input tax credit or adjustment]

9805.5200	Hajj operators,	³¹ [6% without input tax credit or adjustment]
9805.6000	Recruiting agents.	15%
9805.7000	Advertising agents.	15%
9805.8000	Ship chandlers.	15%
9805.9000	Share transfer agents,	15%
9805.9100	Sponsorship services,	15%
9805.9200	Business support services,	15%
9805.9300	Insurance agents,	15%
9805.9400	Real estate agents.	³² [6% without input tax credit or adjustment]
98.06	Services provided or rendered in the matters of sale and purchase or hire of movable or immovable goods or property.	
9806.1000	Sale and purchase or hire of immovable property.	15%
9806.2000	Property dealers.	³³ [6% without input tax credit or adjustment]
9806.3000	Renting of immovable property.	15%
9806.4000	Car or automobile dealers.	15%
9806.5000	Dealers of second hand goods other than car or automobile.	15%
9806.6000	Supply of movable property by way of lease, license or similar arrangements.	15%
9807.0000	Services provided or rendered by builders or developers for- (a) Development of purchased or leased land for conversion into residential or commercial plots, (b) Construction of residential or commercial units.	15%
9808.0000	Courier services including express cargo and logistic services.	15%
9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.	15%
9810.0000	Services provided or rendered for personal care by beauty parlors, beauty clinics, slimming clinics, salons, manicure and pedicure centers.	³⁴ [6% without input tax credit or adjustment]
9811.0000	Services provided or rendered by laundries and dry cleaners.	³⁵ [6% without input tax credit or adjustment]
98.13	Services provided or rendered by financial institutions including insurance companies, cooperative financing societies, leasing companies, modarabas, musharikas, ijarahs, foreign exchange companies, banking and non-banking financial companies and other persons dealing in any such services.	
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer:	15%
9813.1100	Goods insurance,	15%

9813.1200	Fire insurance,	15%
9813.1300	Theft insurance,	15%
9813.1400	Marine insurance,	15%
9813.1500	Life insurance,	15%
9813.1600	Health insurance,	15%
9813.1700	Crop insurance.	15%
9813.2000	Cooperative financing societies.	15%
9813.3000	Services provided or rendered in respect of leasing:	15%
9813.3100	Financial leasing,	15%
9813.3200	Hire purchase leasing,	15%
9813.3300	Operating leasing including commodity and equipment leasing, etc.	15%
9813.3900	Services provided or rendered in respect of modaraba, musharika and ijarahs financing.	15%
9813.4000	Services provided or rendered by banking companies in relation to:	15%
9813.4100	Guarantee,	15%
9813.4200	Brokerage,	15%
9813.4300	Letter of credit including advance, sight or usance L/C for import and export,	15%
9813.4400	Issuance of pay order and demand draft,	15%
9813.4500	Bill of exchange,	15%
9813.4600	Transfer of money or remittance including telegraphic transfer, mail transfer and electronic transfer both domestic and foreign,	15%
9813.4700	Bank guarantee,	15%
9813.4800	Bill collection (clean or documentary) and bill discounting commission,	15%
9813.4900	Safe deposit lockers,	15%
9813.4910	Safe vaults,	15%
9813.4920	Advances and loans,	15%
9813.4930	Other service charges as per SOBC including CIB reports, credit reports, standing instructions, training charges, security movement charges, annual subscription, POS local/ international, call centers, sale /purchase of securities (Bonds/ Shares / Debentures/ NIT etc.), investment banking, dispatch/ communication, capital market, vostro account charges, forward contracts, etc.	15%
9813.5000	Issuance, processing and operation of credit and debit cards.	15%
9813.6000	Commission and brokerage of foreign exchange dealings.	15%
9813.7000	Automated Teller Machine operations, maintenance and management.	15%
9813.8000	Service provided as banker to an issue.	15%
9813.9000	Foreign exchange companies.	15%
9813.9100	Services provided or rendered by non-banking finance companies or institutions.	15%

98.14	Services provided or rendered by architects, town planners, contractors, property developers or promoters, landscape designers and interior decorators.	
9814.1000	Architects or town planners.	15%
9814.2000	<p>Contractor of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works.</p> <p>¹⁰[Excluding - Where the construction work is funded under an agreement of foreign grant-in-aid or ¹¹[or interest free loans] involves construction of consular buildings.</p> <p>³⁶[***]]</p>	<p>³⁸[(i)-15%</p> <p>provided that from July 01, 2023, 4% for all services specified at Tariff Heading 9814.2000 without input tax credit or adjustment to the extent of contracts for which payment is made from Provincial Consolidated Fund and the Federal Consolidated Fund in respect of Government civil works involved in the ongoing development schemes and projects launched during Financial Year 2016-17 and onwards.</p> <p>Provided further that Zero percent (0%) for all services specified at Tariff Heading 9814.2000 without input tax credit or adjustment to the extent of contracts for which payment is made from Provincial Consolidated Fund and the Federal Consolidated Fund in respect of Government civil works involved in the ongoing development schemes and projects launched prior to Financial Year 2016-17.]</p> <p>³⁷¹²[(ii)- Rs. 60 per square yard in case the services mentioned are rendered in relation to residential building / property; and</p> <p>(iii)- Rs. 50 per square feet in case the services mentioned are rendered in relation to commercial building / property.]]</p>
9814.3000	Property developers or promoters.	¹⁴ [(i)- Rs. 60 per square yard in case the services mentioned

		are rendered in relation to residential property; and (ii)- Rs. 50 per square feet in case the services mentioned are rendered in relation to commercial property.]
9814.4000	Landscape designers.	15%
9814.5000	Interior decorators.	15%
98.15	Services provided or rendered by professionals and consultants, etc.	
9815.1000	Medical practitioners and consultants.	³⁹ [Rs. 3,000per month or 2% of the gross amount of service provided, whichever is higher, without input tax credit or adjustment.]
9815.2000	Legal practitioners and consultants.	⁷² [Rs. 3,000per month or 2% of the gross amount of service provided, whichever is higher, without input tax credit or adjustment.]
9815.3000	Accountants and auditors.	¹⁵ [6% without input tax credit / adjustment]
9815.4000	Management consultants. ¹⁶ [Excluding. - Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan.]	¹⁵ [6% without input tax credit / adjustment]
9815.5000	Technical, scientific and engineering consultants. ¹⁶ [Excluding. - Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan.]	¹⁵ [6% without input tax credit / adjustment]

9815.6000	Software or IT based system developers and consultants.	15%
9815.7000	Tax practitioners and consultants. ¹⁶ [Excluding. - Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan.]	¹⁵ [6% without input tax credit / adjustment]
9815.8000	Corporate law practitioners and consultants. ¹⁶ [Excluding. - Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan.]	¹⁵ [6% without input tax credit / adjustment]
9815.9000	Human resource and personal development consultants.	15%
9815.9100	Healthcare consultants.	⁴⁰ [Rs. 3,000per month or 2% of the gross amount of service provided, whichever is higher, without input tax credit or adjustment.]
9816.0000	Services provided or rendered in respect of manufacturing or processing for others on toll basis or job basis.	⁴¹ [exempt from Sales Tax on services.]
9817.0000	Services provided or rendered by laboratories and medical diagnostic centers including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.	
9817.1000	Medical diagnosing of patients including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.	⁴² [2% of the gross amount of service provided without input tax credit or adjustment.]
9817.2000	Pathological laboratories.	⁴³ [2% of the gross amount of service provided without input tax credit or adjustment.]
9817.3000	Radiological laboratories.	⁴⁴ [2% of the gross amount of service provided without input tax credit or adjustment.]
9817.4000	Scientific laboratories.	⁴⁵ [4% of the gross amount of service provided without input tax credit or adjustment.]
9817.5000	Chemical laboratories.	⁴⁶ [4% of the gross amount of service provided without input tax credit or adjustment.]

9817.6000	Mechanical laboratories.	⁴⁷ [4% of the gross amount of service provided without input tax credit or adjustment.]
9817.7000	Electrical or electronic laboratories.	⁴⁸ [4% of the gross amount of service provided without input tax credit or adjustment.]
9817.8000	Geological laboratories.	⁴⁹ [4,000 per month or 6% of the gross amount of service provided, whichever is higher, without input tax credit or adjustment.]
98.18	Services provided or rendered by specialized agencies.	
9818.1000	Security agency.	15%
9818.2000	Credit rating agency.	15%
9818.3000	Market research agency.	15%
9818.4000	Opinion poll agency.	15%
98.19	Services provided or rendered by specified persons or businesses.	
9819.1000	Stockbrokers, futures brokers and commodity brokers.	⁵⁰ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.1100	Underwriters,	⁵¹ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.1200	Indenters,	⁵² [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.1300	Commission agents,	⁵³ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.1400	Packers and movers.	⁵⁴ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.2000	Foreign exchange companies, forex dealers or money changers.	15%
9819.3000	Rent-a-car or automobile rental service.	⁵⁵ [4% of the gross amount of service provided without input tax credit or adjustment.]
¹⁷ [9819.3100	Cab aggregator.	⁵⁶ [2% of the gross amount of service provided without input tax credit or adjustment.]
9819.4000	Prize bond dealers.	15%
9819.5000	Surveyors.	⁵⁷ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.6000	Designers including fashion designers.	⁵⁸ [4% of the gross amount of service provided without input tax credit or adjustment.]

9819.7000	Outdoor photographers and videographers.	⁵⁹ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.8000	Public relation services.	⁶⁰ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.8100	Cable TV operators,	⁶¹ [2% of the gross amount of service provided without input tax credit or adjustment]
9819.8200	TV and radio production services,	⁶² [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.8300	Video tape production services,	⁶³ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.8400	Sound record services,	⁶⁴ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.8500	Technical testing and analysis services,	⁶⁵ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.8600	Services provided or rendered by a registrar to an issue, depository and transfer of shares.	15%
9819.9000	Auctioneers.	15%
9819.9100	Copy right services,	⁶⁶ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.9200	Art painters.	⁶⁷ [4% of the gross amount of service provided without input tax credit or adjustment.]
9819.9300	Services provided or rendered by port operators and port terminal operators.	15%
9819.9400	Services provided or rendered by airport operators and airport terminal operators.	15%
9819.9500	Services provided or rendered by airport service providers and airport ground service providers.	15%
98.20	Services provided or rendered by specialized workshops or undertakings.	
9820.1000	Auto-workshops including motor mechanic shops, air conditioning fitting and cleaning services.	15%
9820.2000	Workshops for industrial machinery construction and earth moving machinery or other special purpose machinery etc.	15%
9820.3000	Workshops for electric or electronic equipments or appliances including computer hardware.	15%
9820.4000	Car or automobile washing or similar service stations.	15%
98.21	Services provided or rendered in specified fields.	
9821.1000	Healthcare center, gyms or physical fitness centers etc.	15%

9821.2000	Indoor sports and games centers.	15%
9821.3000	Baby care centers.	15%
9821.4000	Body massages and sauna centers.	15%
98.22	Services provided or rendered for specified purposes.	
9822.1000	Fumigation services.	15%
9822.2000	Maintenance or cleaning services.	15%
¹⁸ [9822.2100	Waste collection, transportation, processing and management services.	15%]
9822.3000	Janitorial services.	15%
9822.4000	Dredging or de-silting services.	15%
9823.0000	Franchise services, including royalty, technical or other licensing services.	15%
9824.0000	Construction services. ¹⁹ [Excluding, - Where the construction work is funded under an agreement of foreign grant-in-aid or interest free loan or involves construction of consular buildings. ⁶⁸ [***]]	15% ⁶⁹ [provided that, from July 01, 2023, 4% for construction service specified at Tariff Heading 9824.0000 without input tax credit or adjustment to the extent of contracts for which payment is made from Provincial Consolidated Fund and the Federal Consolidated Fund in respect of Government civil works involved in the ongoing development schemes and projects launched during Financial Year 2016-17 and onwards. Provided further that Zero percent (0%) for construction service specified at Tariff Heading 9824.0000 without input tax credit or adjustment to the extent of contracts for which payment is made from Provincial Consolidated Fund and the Federal Consolidated Fund in respect of Government civil works involved in the ongoing development schemes and projects launched prior to Financial Year 2016-17.]
9825.0000	Management services, including fund and asset management services.	15%
9826.0000	Technical services.	15%
9827.0000	Exhibition or convention services.	15%
9828.0000	Public bonded warehouse services.	15%

9829.0000	Program producers and production houses.	15%
9830.0000	Human resource and personal development services.	15%
9831.0000	Race clubs: a) Services of entry /admissions Rs.200 per entry ticket or entry pass of a person visiting the race events. b) Other services.	15%
9832.0000	Labour and manpower supply services.	15%
9833.0000	Film and drama studios including mobile stage shows or cinemas.	15%
9834.0000	Brokerage (other than stocks) and indenting services.	15%
9835.0000	Call centers.	15%
9836.0000	Internet café.	15%
9837.0000	Ready mix concrete services.	15%
9838.0000	Intellectual property services.	15%
9839.0000	Erection, commissioning and installation services.	15%
9840.0000	Electric power transmission or distribution services.	15%
9841.0000	Evaluation services including competency and eligibility testing services.	15%
9842.0000	Cosmetic, plastic surgery and transplant services.	15%
9843.0000	Actuarial services.	15%
9844.0000	Car parking services.	15%
9845.0000	Supply chain management or distribution (including delivery) services.	15%
9846.0000	Notary public and stamp vending services.	15%
9847.0000	CMT stitching services.	⁷⁰ [Rs. 3,000 per month or 2% of the gross amount of service provided, whichever is higher, without input tax credit or adjustment.]
9848.0000	Repair and maintenance services. ²¹ [Excluding. – Where such service is rendered to persons involved in or having a core business activity of generating power through wind or solar energy only.]	15%
9849.0000	Forward contract services.	15%
9850.0000	Packaging and handling services.	15%
9851.0000	Toll tax and octroi services.	15%
9852.0000	Broad casting services.	15%
9853.0000	Ride hailing services.	15%
9854.0000	Tuition and coaching centers.	⁷¹ [Rs.3,000per month without input tax credit or adjustment.]
9855.0000	Vocational centers.	15%
9856.0000	Training services.	15%

9857.0000	Entertainment services.	15%
9858.0000	Amusement parks including theme and water parks.	15%
9859.0000	Depot for storage including cold storage services.	15%
9860.0000	Valuation in respect of tangible or noncurrent assets.	15%
9861.0000	Event management services including services by event photographers, event videographers and the persons providing services related to such event management.	15%
9862.0000	Technical inspection and certification services, including quality control certification services and ISO certifications.	15%
9863.0000	Visa processing services, including advisory or consultancy services for migration or visa application filling services.	15%
9864.0000	Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons.	15%
9865.0000	Data processing and provision of information, service of engineers, handling and storage of goods.	15%
9866.0000	Services provided or rendered in respect of survey and exploration of minerals, oil and gas including drilling, refining and related services.	15%
9867.0000	Services provided or rendered in respect of snorkeling, scuba, rafting, surfing and water diving, etc.	15%
9868.0000	<p>Information and technology based services including software development, software customization, software maintenance, system support, system assembly, system integration, system designing and architecture, system analysis, system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations, data migration or transfer, system security or protection, web designing, web development, web hosting, network designing, services relating to enterprise resource or management planning (including marketing of products), development and sale of smart phone applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.]</p> <p>²²[Explanation. -Notwithstanding the rate of 15% fixed in column 3 (rate of tax), the following reduced</p>	15%]

	rate of 6%, will be applicable, for all services specified at tariff heading 9868.0000 without input tax credit or adjustment]	
²³ [9869.0000	Online market place services.	15%]
²⁴ [9870.0000	Site preparation and clearance, excavation and earth moving and demolition services.	15%]