

## THIRD SCHEDULE

[List of Services specified in Section 10(4)]

| S. No. | Description of services  | Rate  | Conditions  |
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| (1)    | (2)  | (3)   | (4)   |
| 1      | Services provided or rendered by restaurants, including cafe, coffee houses, food huts, ice-cream shops and eateries.      | 8%  | Input tax credit/adjustment shall not be admissible.  |
|        |  | 2%  | <p>(i) The registered person installs POS machine for electronic issuance of invoices or receipts and gets all such machines linked up with BRA web portal to the satisfaction of BRA;</p> <p>(ii) The registered person issues his tax invoice/bills of charges or receipts electronically and no lax invoice/bill of charges or receipt is issued otherwise except through the POS of the registered person; and</p> <p>(iii) Input tax credit/ adjustment shall not be admissible.</p> <p>Provided that this reduced rate shall not apply in case of the restaurants:-</p> <p>(a) which are located within the building, premises or precincts of a hotel, motel, guest house or club whose services are liable to tax;</p> <p>(b) which are franchisers or franchisees;</p> |
| 2      | Services provided or rendered by marriage halls, lawns, mandap, pandal and shamiana, including floral and decoration, etc. | 10,000 rupees per event or 2% of service fees, whichever is higher. | Input tax credit/adjustment shall not be admissible.  |
| 3      | Customs Agents   | 1000 Rupees per Goods Declaration                                   | Services provided by Customs Agents in respect of the issuance of a goods declaration and Input tax credit/ adjustment shall not be admissible.-  |
| 4      | Travel agents  | 100 Rupees per Air Ticket   | Services provided by Travel Agents in respect of the issuance of domestic and international air Tickets Input tax credit/adjustment shall not be admissible-  |
| 5      | Tour operators,  | 5%  | Input tax credit/adjustment shall not be admissible.  |
| 6      | Recruiting agents  | 5%  | Standalone Recruiting Agents involved in recruitment of individuals and group of individuals for overseas employment in countries outside Pakistan  |

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| 7  | Services on purchase or sale or hiring of immoveable property   | 5%   | Input tax credit/adjustment shall not be admissible.  |
| 8  | Services on renting of immovable property   | 3%   | Input tax credit/ adjustment shall not be admissible  |
| 9  |   | 10%  | Input tax credit/ adjustment shall not be admissible  |
| 10 | Services provided or rendered by property developers or promoters for:<br><br>(a) development of purchased or leased land for conversion into residential or commercial plot.<br><br>b) construction of residential or commercial units | (a) 100 rupees per square yard of land;<br>and<br>(b) 50 rupees per square foot of constructed covered area. | Input tax credit/ adjustment shall not be admissible  |
| 11 | Service provided or rendered by persons engaged in contractual execution of work or furnishing supplies   | 1%   | services in relation to Government Civil Works for which the expenditure is paid out of the expenditure budget of the Federal Government or the Provincial Government or the Local Government, or the Cantonment Board<br><br>Input tax credit/ adjustment shall not be available:<br><br>Provided that 1% shall be applicable on all projects inserted in the PSDP since promulgation of this Act including all the taxes due to be paid against those projects. |
| 12 | Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics or centres and others  | 5%   | Input tax credit/ adjustment shall not be admissible  |
|    |   | 2%   | The registered person installs POS machine for electronic issuance of invoices or receipts and gets all such machines linked up with BRA web portal to the satisfaction of BRA;<br><br>The registered person issues his tax invoice/bills of charges or receipts electronically and no tax invoice/bill of charges or receipt is issued otherwise except through the POS of the registered person; and<br>Input tax credit/ adjustment shall not be admissible.   |
| 13 | Services provided or rendered by laundries and dry cleaners   | 5%   | Services provided or rendered by stand-alone laundries and dry cleaners:-<br>Input tax credit/ adjustment shall not be  |

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|    |   |   | admissible.  |
| 14 | Service provided or rendered by a foreign exchange dealer or exchange company or money changer  | 3%  | Services provided or rendered by a foreign exchange dealer or exchange company or money changer in consideration of "spread" charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies; and<br>Input tax credit/ adjustment shall not be admissible.  |
| 15 | Property developers promoters.<br><br>a) development of purchased or leased land for conversion into residential or commercial plot.<br><br>(b) construction of residential or commercial units | (a) 100 rupees per square yard of land; and<br><br>(b) 50 rupees per square foot of constructed covered area. | Input tax credit/ adjustment shall not be admissible.  |
| 16 | Medical practitioners and consultants   | 2% or Rs 3000 per month which is higher   | Input tax credit/ adjustment shall not be admissible.  |
| 17 | Legal practitioners and consultants   | 2% or Rs 100 per case   | (i) Rs 100/ shall be deposited as fixed Sales tax at the time of filing of each case, appeal, or petition, and proof of which shall be attached with the power of Attorney/Vakalat Nama.<br><br>(ii) The fixed rate specified under column (3) shall not be applicable to all services provided or rendered by Corporate Law Consultants.<br><br>Input tax credit/ adjustment shall not be admissible. |
| 18 | Accountants and auditors  | 8%  | The reduced rate specified in column (3) shall apply only in relation to accounting and auditing services provided or rendered by accountants and auditors.<br>Input tax credit/ adjustment shall not be admissible.   |
| 19 | Technical, scientific and engineering consultants   | 6%  | i) Where expenditure is paid out of the budget of the Federal Government or the Provincial Government or the Local Government, or the Cantonment Board<br>ii) Input tax credit/ adjustment   |

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|    |   |     | shall not be available.   |
| 20 | Software or IT based system development consultants   | 2%  | The registered person electronically submits his election/option; and Input tax credit/adjustment shall not be admissible.  |
| 21 | Other consultants including tax consultants, human resources and personnel development consultants                  | 8%  | Input tax credit/adjustment shall not be admissible.  |
| 22 | Services provided or rendered by laboratories relating to pathological, radiological or diagnostic test of patients | 2%  | Input tax credit/adjustment shall not be admissible.  |
| 23 | Indenters   | 3%  | Services provided or rendered by an indenter from a place of business in Balochistan for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through banking channels in the business bank account of the registered person in the manner prescribed by the State Bank of Pakistan; and Input tax credit/adjustment shall not be admissible. |
| 24 | Commission agents   | 4%  | Input tax credit/adjustment shall not be admissible.  |
| 25 | Money exchanger   | 3%  | Services provided or rendered by money exchanger in consideration of "spread" charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies. Input tax credit/adjustment shall not be admissible.  |
| 26 | Rent a car and automobile rental Service  | 8%  | Input tax credit/adjustment shall not be admissible.  |
| 27 | Cable TV Operators  | 2%  | The reduced rate of 2% as specified in column (3) shall apply on the services of "Stand-alone Cable TV Operators". Input tax credit/adjustment shall not be admissible.   |
| 28 | Auctioneers   | 10% | Input tax credit/adjustment shall not be admissible.  |
| 29 | Health care center, gyms or physical fitness center, etc.   | 2%  | The registered person installs POS machine for electronic issuance of the invoices or receipts and gets all such machines linked up with BRA web portal to the satisfaction of BRA;   |

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|    |  |     | The registered person issues his tax invoices/bill of charges or receipts electronically and no tax invoice or/bill of charges or receipt is issued otherwise except through the POS of the registered person; and<br>Input tax credit/adjustment shall not be admissible.  |
| 30 | Janitorial services  | 10% | Input tax credit/ adjustment shall not be admissible.   |
| 31 | Dredging or desilting services   | 10% | Input tax credit/ adjustment shall not be admissible.   |
| 32 | Franchise services   | 10% | Input tax credit/ adjustment shall not be admissible.   |
| 33 | Construction services  | 8%  | Input tax credit/ adjustment shall not be admissible.   |
|    |  | 1%  | Construction services in relation to Government Civil Works for which the expenditure is paid out of the expenditure budget of the Federal Government or the Provincial Government or the Local Government, or the Cantonment Board<br><br>Input tax credit/ adjustment shall not be admissible.<br><br>Provided that 1% shall be applicable on all projects inserted in the PSDP since promulgation of this Act including all the taxes due to be paid against those projects. |
| 34 | Services provided or rendered by corporate law consultants   | 8%  | Input tax credit/ adjustment shall not be admissible.   |
| 35 | Services provided or rendered by call centres  | 2%  | The registered person electronically submits his election or option:<br>Input tax credit/ adjustment shall not be admissible.   |
| 36 | Services provided or rendered by persons engaged in transportation or carriage of goods by road or through pipeline or conduit | 10% | Input tax credit/ adjustment shall not be admissible.   |
|    |  | 3%  | Services provided or rendered by persons engaged in transportation or carriage of goods by road or through truck addas or through bus/wagon stands excluding road transportation or carriage of petroleum oils through oil tankers<br>Input tax credit/ adjustment shall not be   |

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|    |  |     | admissible.  |
| 37 | Intellectual Property Services   | 10% | Input tax credit/ adjustment shall not be admissible.  |
| 38 | Cosmetic and plastic surgery and Transplantations  | 4%  | Input tax credit/ adjustment shall not be admissible.  |
| 39 | Supply chain management or distribution (including delivery) services  | 10% | Input tax credit/ adjustment shall not be admissible.  |
| 40 | Services provided or rendered by cab aggregator and the services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services | 2%  | Input tax credit/ adjustment shall not be admissible.  |
| 41 | Warehouse or depots for storage or cold storages   | 5%  | Input tax credit/ adjustment shall not be admissible.  |
| 42 | Training services  | 5%  | Input tax credit/ adjustment shall not be admissible.  |
| 43 | Insurance agents   | 5%  | Input tax credit/ adjustment shall not be admissible.  |
| 44 | Services provided or rendered by hospitals and clinics   | 2%  | Input tax credit/ adjustment shall not be admissible.] |