

		<b>SECOND SCHEDULE - PART B</b>
		Rate of Tax reduced by 15% from of 16%
		28 New sector inserted and taxed @ 15% 10% and 5%

Tariff Heading 1.	Description 2.	Rate of Tax 3
<b>98.02</b>	<b>Advertisement</b>	
9802.4000	Advertisement in newspapers and periodicals, <del>excluding Classified advertisements.</del>	16% 5%
<b>98.05</b>		
9805.5100	Tour operators (Hajj and Umrah tour packages shall be exempt)	15%
9805.6000	Recruiting agents	15%
9805.9000	Share transfer agents	15%
<b>98.06</b>	<b>Services provided or rendered in the matter of sale, purchase or hire</b>	
9806.1000	Purchase or sale or hire of immovable property	15%
<b>98.11</b>	<b>Services provided or rendered by laundries and dry cleaners</b>	
9811.0000	Services provided or rendered by laundries and dry cleaners	15% conditional
<b>98.14</b>		
9814.9000	Interior decorators	15%
<b>98.15</b>	<b>Services provided or rendered by professionals and consultants, etc.,</b>	
9815.1000	Medical and dental practitioners and consultants	15%
<b>98.19</b>	<b>Services provided or rendered by specified persons or businesses</b>	
9819.9500	Services provided or rendered by a registrar to an issue	15%
<b>98.20</b>	<b>Services provided or rendered by specified persons or businesses</b>	
9820.3000	Workshops for electric or electronic equipments or appliances, etc., including computer hardware	15% conditional
9820.4000	Car or automobile washing or similar service stations	15% conditional
<b>98.32</b>		
9832.0000	Workshops for electric or electronic equipments or appliances, etc., including computer hardware	15%
<b>98.35</b>		
9835.0000	Services provided or rendered by call centers.	15%