

**Second Schedule  
(Taxable Services)  
(see section 3 & 8 and general)**

**PART B**

Tariff Heading (1)	Description (2)	Rate of Tax (3)
	Sales tax rate reduced to 13%	14% ----- 13%
9803.0000	Chartered flight services within Sindh or originating from any airfield in Sindh.	13%
98.05	Services provided or rendered by persons authorized to transact business on behalf of others	
9815.9000	Tax consultants Other consultants including tax consultants, human resources and personal development consultants.	13%
9819.9200	Public relations services	13%
9842.0000	Cosmetic and plastic surgery and transplantations	13%
9843.0000	Visa processing services, including advisory or consultancy services for migration or visa application filing services	13%
9844.0000	Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons	13%
9845.0000	Supply chain management or distribution (including delivery) services.	13%