

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

PART B

Tariff Heading	Description	Rate of Tax
(1)	(2)	(3)
9806.6000	Renting of machinery, equipment, appliances and other tangible goods	13%
9812.7000	Other specified telecommunication services	19.50%
<u>9812.9000</u> 9812.7100	Audio text Services	19.50%
<u>9812.9100</u> 9812.7200	Teletext Services	19.50%
<u>9812.9200</u> 9812.7300	Trunk radio Services	19.50%
<u>9812.9300</u> 9812.7400	Paging Services including voice paging services and radio paging services	19.50%
<u>9812.9400</u>	Voice paging Services	---
<u>9812.9410</u>	Radio paging Services	----
<u>9812.9490</u> 9812.8000	Vehicle tracking Services Tracking and alarm services	19.50%
9812.9100	Vehicle tracking and other tracking services	19.50%
<u>9812.9500</u> 9812.8200	Burglar alarm Services Burglar and security alarm services	19.50%
<u>9812.9090</u> 9812.7900	Others	19.50%
9813.4100	Guarantee including bank guarantee	
9813.4400	Issuance of cheque book, pay order and demand draft	
9813.4700	Bank guarantee Commission, including bill discounting commission;	13%
9813.4800	Bill discounting services Safe deposit lockers and safe vaults	13%
9813.4900	Safe deposit lockers Other services, not elsewhere specified	13%
9821.2000	Indoor sports and games center	13%
9846.0000	Services provided or rendered by cab aggregator and the services provided or rendered by the owners or drivers of the motor vehicles using the cab aggregator services	13%
9847.0000	Warehouses or depots for storage or cold storages	13%
9848.0000	Training services	13%
9849.0000	Actuarial services	13%
9850.0000	Services of mining of minerals and allied and ancillary services in relation thereto	13%

Tariff Heading	Description	Rate of Tax
(1)	(2)	(3)
9851.0000	Site preparation and clearance, excavation and earth moving demolition services	13%
9852.0000	Waste collection, transportation processing and management services	13%
9854.0000	Vehicle parking and valet services	13%
9855.0000	Electric power transmission services	13%