

## HS Codes for Services

Sr.	HS Code	Description
1	<b>98010000</b>	<b>Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers</b>
2	98011000	Services provided or rendered by hotels
3	98012000	Services provided or rendered by restaurants
4	98013000	Services provided or rendered by marriage halls and lawns
5	98014000	Services provided or rendered by clubs
6	98015000	Services provided or rendered by caterers, suppliers of food and drinks
7	98016000	Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers
8	98017000	Services provided or rendered by messes and hostels
9	98019000	Other
10	<b>98020000</b>	<b>Advertisements</b>
11	98021000	Advertisement on T.V.
12	98022000	Advertisement on radio
13	98023000	Advertisement on closed circuit T.V.
14	98024000	Advertisement in newspapers and periodicals
15	98025000	Advertisement on cable T.V network
16	98029000	Other
17	<b>98030000</b>	<b>Facilities for travel</b>
18	98031000	Travel by air of passengers within the territorial jurisdiction of Pakistan.
19	98031100	Travel by air of passengers embarking on international journey from Pakistan
20	98032000	Domestic travel by train
21	98032100	International travel by train
22	98039000	Other
23	<b>98040000</b>	<b>Services provided or rendered for inland carriage of goods</b>
24	98041000	Carriage of goods by air
25	98042000	Carriage of goods by train
26	98049000	Other
27	<b>98050000</b>	<b>Services provided or rendered by persons authorized to transact business on behalf of others.</b>
28	98051000	Shipping agents
29	98052000	Stevedores
30	98052100	Ship management service
31	98053000	Freight forwarding agents
32	98054000	Customs agents
33	98055000	Travel agents
34	98055100	Tour operators
35	98056000	Recruiting agents
36	98057000	Advertising agents
37	98058000	Ship chandlers
38	98059000	Share transfer agent
39	98059100	Sponsorship services
40	98059200	Business support services
41	98059090	Other
42	<b>98070000</b>	<b>Services provided or rendered by property developers and promoters.</b>
43	<b>98080000</b>	<b>Courier services.</b>
44	<b>98090000</b>	<b>Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.</b>
45	<b>98100000</b>	<b>Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.</b>
46	<b>98110000</b>	<b>Services provided or rendered by laundries, dry cleaners.</b>
47	<b>98120000</b>	<b>Telecommunication services</b>
48	98121000	Telephone services
49	98121100	Fixed line voice telephone service
50	98121200	Wireless telephone
51	98121210	Cellular telephone
52	98121220	Wireless Local Loop telephone
53	98121300	Video telephone
54	98121400	Payphone cards
55	98121500	Pre-paid calling cards
56	98121600	Voice mail service

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57	98121700	Messaging service
58	98121710	Short Message service (SMS)
59	98121720	Multimedia message service (MMS)
60	98121910	Shifting of telephone connection
61	98121920	Installation of telephone extension
62	98121930	Provision of telephone extension
63	98121940	Changing of telephone connection
64	98121950	Conversion of NWD connection to non NWD or vice versa
65	98121960	Cost of telephone set
66	98121970	Restoration of telephone connection
67	98121990	Others
68	98122000	Bandwidth services
69	98122100	Copper line based
70	98122200	Fibre-optic based
71	98122300	Co-axial cable based
72	98122400	Microwave based
73	98122500	Satellite based
74	98122900	Others
75	98123000	Telegraph
76	98124000	Telex
77	98125000	Telefax
78	98125010	Store and forward fax services
79	98125090	Others
80	98126000	Internet services
81	98126100	Internet services including e-mail services
82	98126110	Dial-up internet services
83	98126120	Broadband services for DSL connection
84	98126121	Copper line based
85	98126122	Fibre-optic based
86	98126123	Co-axial cable based
87	98126124	Wireless based
88	98126125	Satellite based
89	98126129	Others
90	98126130	Internet/e-mail/Data/SMS/MMS services on WLL networks
91	98126140	Internet/e-mail/Data/SMS/MMS services on cellular mobile networks
92	98126190	Others
93	98126200	Data Communication Network services (DCNS)
94	98126210	Copper Line based
95	98126220	Co-axial cable based
96	98126230	Fibre-optic based
97	98126240	Wireless/Radio based
98	98126250	Satellite based
99	98126290	Others
100	98126300	Value added data services
101	98126310	Virtual private Network service (VPN)
102	98126320	Digital Signature service
103	98126390	Others
104	98129000	Audiotext services
105	98129100	Teletext services
106	98129200	Trunk radio services
107	98129300	Paging services
108	98129400	Voice paging services
109	98129410	Radio paging services
110	98129490	Vehicle tracking services.
111	98129500	Burglar alarm services.
112	98129090	Others
113	<b>98130000</b>	<b>Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services</b>

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114	98131000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer.
115	98131100	Goods insurance
116	98131200	Fire insurance
117	98131300	Theft insurance
118	98131400	Marine insurance
119	98131500	Life insurance
120	98131600	Other insurance
121	98132000	Services provided or rendered in respect of advances and loans
122	98133000	Services provided or rendered in respect of leasing.
123	98133010	Financial leasing
124	98133020	Commodity or equipment leasing
125	98133030	Hire-purchase leasing
126	98133090	Other
127	98133900	Services provided or rendered in respect of musharika financing
128	98134000	Services provided or rendered by banking companies in relation to:
129	98134100	Guarantee
130	98134200	Brokerage
131	98134300	Letter of credit
132	98134400	Issuance of pay order and demand draft
133	98134500	Bill of exchange
134	98134600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer
135	98134700	Bank guarantee
136	98134800	Bill discounting commission
137	98134900	Safe deposit lockers
138	98134910	Safe vaults
139	98135000	Issuance, processing and operation of credit and debit cards
140	98136000	Commission and brokerage of foreign exchange dealings.
141	98137000	Automated Teller Machine operations, maintenance and management.
142	98138000	Service provided as banker to an issue
143	98138100	Other
144	98139000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer
145	<b>98140000</b>	<b>Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.</b>
146	98141000	Architects or town planners
147	98142000	Contractors 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
148	98143000	Property developers or promoters
149	98144000	Landscape designers
150	98149000	Other
151	<b>98150000</b>	<b>Services provided or rendered by professionals and consultants etc.</b>
152	98151000	Medical practitioners and consultants
153	98152000	Legal practitioners and consultants
154	98153000	Accountants and auditors
155	98154000	Management consultants
156	98155000	Technical, scientific, engineering consultants
157	98156000	Software or IT based system development consultants
158	98159000	Other consultants
159	<b>98160000</b>	<b>Services provided or rendered by pathological laboratories.</b>
160	<b>98170000</b>	<b>Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.</b>
161	98171000	Scientific laboratories
162	98172000	Mechanical laboratories
163	98173000	Chemical laboratories
164	98174000	Electrical or electronic laboratories
165	98179000	Other such laboratories
166	<b>98180000</b>	<b>Services provided or rendered by specialized agencies.</b>
167	98181000	Security agency

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168	98182000	Credit rating agency
169	98183000	Market research agency
170	98189000	Other such agencies
171	<b>98190000</b>	<b>Services provided or rendered by specified persons or businesses.</b>
172	98191000	Stockbrokers
173	98191100	Under writers
174	98191200	Indenters
175	98191300	Commission agents
176	98191400	Packers
177	98192000	Money exchanger
178	98193000	Rent a car
179	98194000	Prize bond dealers
180	98195000	Surveyors
181	98196000	Designers
182	98197000	Outdoor photographer
183	98198000	Art painter
184	98199000	Cable TV operators
185	98199100	Auctioneers
186	98199200	Public relations services
187	98199300	Management consultants
188	98199400	Technical testing and analysis service
189	98199500	Service provided by a registrar to an issue
190	98199090	Others
191	<b>98200000</b>	<b>Services provided or rendered by specialized workshops or undertakings.</b>
192	98201000	Auto-workshops
193	98202000	Workshops for industrial machinery construction and earth-moving machinery or other special purpose machinery etc.
194	98203000	Workshops for electric or electronic equipments or appliances etc. including computer hardware
195	98204000	Car washing or similar service stations.
196	98209000	Other workshops
197	<b>98210000</b>	<b>Services provided or rendered in specified fields.</b>
198	98211000	Healthcare centres, gyms or physical fitness centres etc.
199	98212000	Indoor sports and games centres
200	98213000	Baby care centres
201	98214000	Body massage centres
202	98215000	Pedicure centres
203	98219000	Similar other centers
204	<b>98220000</b>	<b>Services provided or rendered for specified purposes.</b>
205	98221000	Fumigation services
206	98222000	Maintenance or cleaning services
207	98223000	Janitorial services
208	98224000	Dredging or desilting services
209	98229000	Other similar services
210	<b>98230000</b>	<b>Franchise services</b>
211	<b>98240000</b>	<b>Construction services</b>