

SERVICES ACCOUNTING CODES OF SERVICES - GST	
Heading & Group	Service Description
Section 5 : Construction Services	
Heading No.9954	Construction services
Group 99541	Construction services of buildings
Group 99542	General construction services of civil engineering works
Group 99543	Site preparation services
Group 99544	Assembly and erection of prefabricated constructions
Group 99545	Special trade construction services
Group 99546	Installation services
Group 99547	Building completion and finishing services
Section 6 : Distributive Trade Services ; Accomodation, Food & Beverage Service; Transport Services; Gas & Electricity Distribution Services	
Heading No. 9961	Services in wholesale trade
Group 99611	Services byFees/Commision on Wholesale Trade
Heading No. 9962	Services in retail trade
Group 99621	Services byFees/Commision on Retail Trade
Heading No. 9963	Accommodation, Food and beverage services
Group 99631	Accommodation services
Group 99632	Other accommodation services
Group 99633	Food, edible preparations, alchoholic & non-alchocholic beverages serving services
Heading No. 9964	Passenger transport services
Group 99641	Local transport and sightseeing transportation services of passengers
Group 99642	Long-distance transport services of passengers
Heading No. 9965	Goods Transport Services
Group 99651	Land transport services of Goods
Group 99652	Water transport services of goods
Group 99653	Air and space transport services of goods
Heading No. 9966	Rental services of transport vehicles with or without operators
Group 99660	Rental services of transport vehicles with or without operators
Heading No.9967	Supporting services in transport
Group 99671	Cargo handling services
Group 99672	Storage and warehousing services
Group 99673	Supporting services for railway transport
Group 99674	Supporting services for road transport
Group 99675	Supporting services for water transport (coastal, transoceanic and inland waterways)
Group 99676	Supporting services for air or space transport
Group 99679	Other supporting transport services
Heading No. 9968	Postal and courier services
Group 99681	Postal and courier services
Heading No. 9969	Electricity, gas, water and other distribution services
Group 99691	Electricity and gas distriution services
Group 99692	Water distribution and other services
Section 7: Financial and related services; real estate services; and rental and leasing services	
Heading No. 9971	Financial and related services
Group 99711	Financial services (except investment banking, insurance services and pension services)
Group 99712	Investment banking services
Group 99713	Insurance and pension services (excluding reinsurance services)
Group 99714	Reinsurance services
Group 99715	Services auxillary to financial services (other than to insurance and pensions)
Group 99716	Services auxillary to insurance and pensions
Group 99717	Services of holding financial assets
Heading No.9972	Real estate services
Group 99721	Real estate services involving owned or leased property
Group 99722	Real estate services on a fee/commission basis or contract basis
Heading no.9973	Leasing or rental services with or without operator
Group 99731	Leasing or rental services concerning machinery and equipment with or without operator
Group 99732	Leasing or rental services concerning other goods
Group 99733	Licensing services for the right to use intellectual property and similar products
Section 8 : Business and Production Services	
Heading no. 9981	Research and development services
Group 99811	Research and experimental development services in natural sciences and engineering.
Group 99812	Research and experimental development services in social sciences and humanities.
Group 99813	Interdisciplinary research services.
Group 99814	Research and development originals
Heading no. 9982	Legal and accounting services
Group 99821	Legal services
Group 99822	Accounting, auditing and bookkeeping services
Group 99823	Tax consultancy and preparation services
Group 99824	Insolvency and receivership services
Heading no. 9983	Other professional, technical and business services
Group 99831	Management consulting and management services; information technology services.
Group 99832	Architectural services, urban and land planning and landscape architectural services
Group 99833	Engineering services
Group 99834	Scientific and other technical services
Group 99835	Veterinary services
Group 99836	Advertising services and provision of advertising space or time.
Group 99837	Market research and public opinion polling services
Group 99838	Photography & Videography and their processing services
Group 99839	Other professional, technical and business services.
Heading no. 9984	Telecommunications, broadcasting and information supply services

Group 99841	Telephony and other telecommunications services
Group 99842	Internet telecommunications services
Group 99843	On-line content services
Group 99844	News agency services
Group 99845	Library and archive services
Group 99846	Broadcasting, programming and programme distribution services
Heading no. 9985	Support services
Group 99851	Employment services including personnel search/referral service & labour supply service
Group 99852	Investigation and security services
Group 99853	Cleaning services
Group 99854	Packaging services
Group 99855	Travel arrangement, tour operator and related services
Group 99859	Other support services
Heading no.9986	Support services to agriculture, hunting, forestry, fishing, mining and utilities.
Group 99861	Support services to agriculture, hunting, forestry and fishing
Group 99862	Support services to mining
Group 99863	Support services to electricity, gas and water distribution
Heading no. 9987	Maintenance, repair and installation (except construction) services
Group 99871	Maintenance and repair services of fabricated metal products, machinery and equipment
Group 99872	Repair services of other goods
Group 99873	Installation services (other than construction)
Heading no. 9988	Manufacturing services on physical inputs (goods) owned by others
Group 99881	Food, beverage and tobacco manufacturing services
Group 99882	Textile, wearing apparel and leather manufacturing services
Group 99883	Wood and paper manufacturing services
Group 99884	Petroleum, chemical and pharmaceutical product manufacturing services
Group 99885	Rubber, plastic and other non-metallic mineral product manufacturing service
Group 99886	Basic metal manufacturing services
Group 99887	Fabricated metal product, machinery and equipment manufacturing services
Group 99888	Transport equipment manufacturing services
Group 99889	Other manufacturing services
Heading no. 9989	Other manufacturing services; publishing, printing and reproduction services; materials recovery services
Group 99891	Publishing, printing and reproduction services
Group 99892	Moulding, pressing, stamping, extruding and similar plastic manufacturing services
Group 99893	Casting, forging, stamping and similar metal manufacturing services
Group 99894	Materials recovery (recycling) services, on a fee or contract basis
Section 9 : Community, Social & Personal Services and other miscellaneous services	
Heading No. 9991	Public administration and other services provided to the community as a whole; compulsory social security services
Group 99911	Administrative services of the government
Group 99912	Public administrative services provided to the community as a whole
Group 99913	Administrative services related to compulsory social security schemes.
Heading no. 9992	Education services
Group 99921	Pre-primary education services
Group 99922	Primary education services
Group 99923	Secondary Education Services
Group 99924	Higher education services
Group 99925	Specialised education services
Group 99929	Other education & training services and educational support services
Heading no. 9993	Human health and social care services
Group 99931	Human health services
Group 99932	Residential care services for the elderly and disabled
Group 99933	Other social services with accommodation
Group 99934	Social services without accommodation for the elderly and disabled
Group 99935	Other social services without accommodation
Heading no.9994	Sewage and waste collection, treatment and disposal and other environmental protection services
Group 99941	Sewerage, sewage treatment and septic tank cleaning services
Group 99942	Waste collection services
Group 99943	Waste treatment and disposal services
Group 99944	Remediation services
Group 99945	Sanitation and similar services
Group 99949	Others
Heading no.9995	Services of membership organizations
Group 99951	Services furnished by business, employers and professional organizations Services
Group 99952	Services furnished by trade unions
Group 99959	Services furnished by other membership organizations
Heading No.9996	Recreational, cultural and sporting services
Group 99961	Audiovisual and related services
Group 99962	Performing arts and other live entertainment event presentation and promotion services
Group 99963	Services of performing and other artists
Group 99964	Museum and preservation services
Group 99965	Sports and recreational sports services
Group 99966	Services of athletes and related support services
Group 99969	Other amusement and recreational services
Heading No.9997	Other services
Group 99971	Washing, cleaning and dyeing services
Group 99972	Beauty and physical well-being services
Group 99973	Funeral, cremation and undertaking services
Group 99979	Other miscellaneous services
Heading No. 9998	Domestic services
Group 99980	Domestic services
Heading No. 9999	Services provided by extraterritorial organizations and bodies.
Group 99990	Services provided by extraterritorial organizations and bodies.