

List of Services and Rates of reward

S. No.	SECTORS	CPC Prov. Code	Admissible rate in % (on Net Foreign Exchange earnings) for the period 01.04.2017 to 30.10.2017	Admissible rate in % (on Net Foreign Exchange earnings) for the period 01.11.2017 to 31.03.2018
1	BUSINESS SERVICES			
A.	Professional services			
a.	Legal Services	861	5	7
b.	Accounting, auditing and book-keeping services	862	5	7
c.	Taxation services	863	5	7
d.	Architectural services	8671	5	7
e.	Engineering services	8672	5	7
f.	Integrated engineering services	8673	5	7
g.	Urban planning and landscape architectural services	8674	5	7
h.	Medical and dental services	9312	5	7
i.	Veterinary services	932	5	7
j.	Services provided by midwives, nurses, physiotherapists and paramedical personnel	93191	5	7
B.	Research and development services			
a.	R&D services on natural sciences	851	5	7
b.	R&D services on social sciences and humanities	852	5	7
c.	Interdisciplinary R&D services	853	5	7
C.	Rental/Leasing services without operators			
a.	Relating to ships	83103	5	7
b.	Relating to aircraft	83104	5	7

c.	Relating to other transport equipment	83101 83102 83105	5	7
d.	Relating to other machinery and equipment	83106-83109	5	7
D. Other business services				
a.	Advertising services	871	3	5
b.	Market research and public opinion polling services	864	3	5
c.	Management consulting service	865	3	5
d.	Services related to management consulting	866	3	5
e.	Technical testing and analysis services	8676	3	5
f.	Services incidental to agricultural, hunting and forestry	881	3	5
g.	Services incidental to fishing	882	3	5
h.	Services incidental to mining	883 5115	3	5
i.	Services incidental to manufacturing	884 885	3	5
j.	Services incidental to energy distribution	887	3	5
k.	Placement and supply services of personnel	872	3	5
l.	Investigation and security	873	3	5
m.	Related scientific and technical consulting services	8675	3	5
n.	Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment)	633 8861-8866	3	5
o.	Building cleaning services	874	3	5
p.	Photographic services	875	3	5
q.	Packaging services	876	3	5
r.	Printing, publishing	88442	3	5
s.	Convention services	87909	3	5

2	COMMUNICATION SERVICES			
	<u>Audiovisual services</u>			
a.	Motion picture and video tape production and distribution service	9611	5	7
b.	Motion picture projection service	9612	5	7
c.	Radio and television services	9613	5	7
d.	Radio and television transmission services	7524	5	7
e.	Sound recording	n.a.	5	7
3	CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A.	General construction work for building	512	5	7
B.	General construction work for civil engineering	513	5	7
C.	Installation and assembly work	514 516	5	7
D.	Building completion and finishing work	517	5	7
4	EDUCATIONAL SERVICES			
A.	Primary education services	921	5	7
B.	Secondary education services	922	5	7
C.	Higher education services	923	5	7
D.	Adult education	924	5	7
5	ENVIRONMENTAL SERVICES			
A.	Sewage services	9401	5	7
B.	Refuse disposal services	9402	5	7
C.	Sanitation and similar services	9403	5	7
6	HEALTH-RELATED AND SOCIAL SERVICES			

A.	Hospital services	9311	5	7
7	TOURISM AND TRAVEL-RELATED SERVICES			
A.	Hotels and Restaurants (including catering)			
a.	Hotel	641-643	3	5
b.	Restaurants (including catering)	641-643	3	5
B.	Travel agencies and tour operators services	7471	5	7
C.	Tourist guides services	7472	5	7
8	RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)			
A.	Entertainment services (including theatre, live bands and circus services)	9619	5	7
B.	News agency services	962	5	7
C.	Libraries, archives, museums and other cultural services	963	5	7
D.	Sporting and other recreational services	964	5	7
9	TRANSPORT SERVICES			
A.	Maritime Transport Services			
a.	Passenger transportation	7211	5	7
b.	Freight transportation	7212	5	7
c.	Rental of vessels with crew	7213	5	7
d.	Maintenance and repair of vessels	8868	5	7
e.	Pushing and towing services	7214	5	7
f.	Supporting services for maritime transport	745	5	7
B.	Air transport services			
a.	Rental of aircraft with	734	5	7

	crew			
b.	Maintenance and repair of aircraft	8868	5	7
c.	Airport operations and ground handling		5	7
C.	Road Transport Services			
a.	Passenger transportation	7121 7122	5	7
b.	Freight transportation	7123	5	7
c.	Rental of commercial vehicles with operator	7124	5	7
d.	Maintenance and repair of road transport equipment	6112 8867	5	7
e.	Supporting services for road transport services	744	5	7
D.	Services auxiliary to all modes of transport			
a.	Cargo handling services	741	5	7
b.	Storage and warehouse services	742	5	7
c.	Freight transport agency services	748	5	7