



VAT and HCSL

Goods and Services Treatment & Exemptions

4. HCSL Taxable Services

SCHEDULE 2 - SERVICES ATTRACTING THE LEVY

1. Wireless telecommunications activities
2. Real estate activities on a fee or contract basis
3. Activities of collection agencies and credit bureaus
4. Wired telecommunications activities
5. Other building and industrial cleaning activities
6. Motion picture, video and television programme production activities
7. Computer programming activities
8. Sale of motor vehicles
9. Other business support service activities
10. General cleaning of buildings
11. Real estate activities with own or leased property
12. Motion picture, video and television programme distribution activities
13. Activities of business and employers membership organizations
14. Other transportation support activities
15. Service activities incidental to land transportation
16. Photocopying, document preparation and other specialized office support activities
17. Advertising



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18. Specialized design activities
19. Other financial service activities, except insurance and pension funding activities
20. Accounting, book-keeping and auditing activities; tax consultancy
21. Combined facilities support activities
22. Other information technology and computer service activities
23. Other specialized construction activities
24. Other personal service activities
25. Other activities auxiliary to financial service activities
26. Public order and safety activities
27. Legal activities
28. Plumbing, heat and air-conditioning installation
29. Management consultancy activities
30. Other professional, scientific and technical activities
31. Gambling and betting activities
32. Architectural and engineering activities and related technical consultancy
33. Landscape care and maintenance service activities
34. Remediation activities and other waste management services
35. Computer consultancy and computer facilities management activities



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