

**List of Services eligible for S.E.I.S w.e.f 1<sup>st</sup> April 2015**

<b>S.No.</b>	<b>SECTORS</b>	<b>(CPC) Code</b>	<b>Incentive in % (on Net F. E. E)</b>
<b>1</b>	<b>BUSINESS SERVICES</b>		
<b>A.</b>	<b>Professional services</b>		
a.	Legal services	861	5%
b.	Accounting, auditing and bookkeeping services	862	5%
c.	Taxation services	863	5%
d.	Architectural services	8671	5%
e.	Engineering services	8672	5%
f.	Integrated engineering services	8673	5%
g.	Urban planning and landscape architectural services	8674	5%
h.	Medical and dental services	9312	5%
i.	Veterinary services	932	5%
j.	Services provided by midwives, nurses, physiotherapists and paramedical personnel	93191	5%
<b>B.</b>	<b>Research and development services</b>		
a.	R&D services on natural sciences	851	5%
b.	R&D services on social sciences and humanities	852	5%
c.	Interdisciplinary R&D services	853	5%
<b>C.</b>	<b>Rental/Leasing services without operators</b>		
a.	Relating to ships	83103	5%
b.	Relating to aircraft	83104	5%
c.	Relating to other transport equipment	83101 83102 83105	5%
d.	Relating to other machinery and equipment	83106-83109	5%
<b>D.</b>	<b>Other business services</b>		
a.	Advertising services	871	3%
b.	Market research and public opinion polling services	864	3%
c.	Management consulting service	865	3%
d.	Services related to management consulting	866	3%
e.	Technical testing and analysis services	8676	3%
f.	Services incidental to agricultural, hunting and forestry	881	3%
g.	Services incidental to fishing	882	3%
h.	Services incidental to mining	883 5115	3%
i.	Services incidental to manufacturing	884 885	3%
j.	Services incidental to energy distribution	887	3%
k.	Placement and supply services of personnel	872	3%
l.	Investigation and security	873	3%
m.	Related scientific and technical consulting services	8675	3%
n.	Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment)	633 8861-8866	3%
o.	Building- cleaning services	874	3%
p.	Photographic services	875	3%
q.	Packaging services	876	3%
r.	Printing, publishing	88442	3%
s.	Convention services	87909	3%

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<b>2</b>	<b>COMMUNICATION SERVICES</b>		
	<b>Audiovisual services</b>		
a.	Motion picture and video tape production and distribution service	9611	5%
b.	Motion picture projection service	9612	5%
c.	Radio and television services	9613	5%
d.	Radio and television transmission services	7524	5%
e.	Sound recording	n.a.	5%

<b>3</b>	<b>CONSTRUCTION AND RELATED ENGINEERING SERVICES</b>		
A.	General Construction work for building	512	5%
B.	General Construction work for Civil Engineering	513	5%
C.	Installation and assembly work	514 516	5%
D.	Building completion and finishing work	517	5%

<b>4</b>	<b>EDUCATIONAL SERVICES (Please refer Note 3)</b>		
A.	Primary education services	921	5%
B.	Secondary education services	922	5%
C.	Higher education services	923	5%
D.	Adult education	924	5%

<b>5</b>	<b>ENVIRONMENTAL SERVICES</b>		
A.	Sewage services	9401	5%
B.	Refuse disposal services	9402	5%
C.	Sanitation and similar services	9403	5%

<b>6</b>	<b>HEALTH-RELATED AND SOCIAL SERVICES</b>		
A.	Hospital services	9311	5%

<b>7</b>	<b>TOURISM AND TRAVEL-RELATED SERVICES</b>		
<b>A.</b>	<b>Hotels and Restaurants (including catering)</b>		
a.	Hotel	641-643	3%
b.	Restaurants (including catering)	641-643	3%
<b>B.</b>	<b>Travel agencies and tour operators services</b>	7471	5%
<b>C.</b>	<b>Tourist guides services</b>	7472	5%

<b>8</b>	<b>RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)</b>		
A.	Entertainment services (including theatre, live bands and circus services)	9619	5%
B.	News agency services	962	5%
C.	Libraries, archives, museums and other cultural services	963	5%
D.	Sporting and other recreational services	964	5%

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<b>9</b>	<b>TRANSPORT SERVICES (Please refer Note 4)</b>		
<b>A.</b>	<b>Maritime Transport Services</b>		
a.	Passenger transportation*	7211	5%
b.	Freight transportation*	7212	5%
c.	Rental of vessels with crew *	7213	5%
d.	Maintenance and repair of vessels	8868	5%
e.	Pushing and towing services	7214	5%
f.	Supporting services for maritime transport	745	5%
<b>B.</b>	<b>Air transport services</b>		
a.	Rental of aircraft with crew	734	5%
b.	Maintenance and repair of aircraft	8868	5%
c.	Airport Operations and ground handling		5%
<b>C.</b>	<b>Road Transport Services</b>		
a.	Passenger transportation	7121 7122	5%
b.	Freight transportation	7123	5%
c.	Rental of Commercial vehicles with operator	7124	5%
d.	Maintenance and repair of road transport equipment	6112 8867	5%
e.	Supporting services for road transport services	744	5%
<b>D.</b>	<b>Services Auxiliary To All Modes Of Transport</b>		
a.	Cargo-handling services	741	5%
b.	Storage and warehouse services	742	5%
c.	Freight transport agency services	748	5%