



## VAT and HCSL

# Goods and Services Treatment & Exemptions

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