

**SCHEDULE-IV**  
**[See Section 5 (1)]**

<b>Sl.No</b>	<b>Description</b>	<b>Rate of Tax (Paise in the rupee)</b>
1	Work contract.	12.5
2	Lease transactions.	12.5
3	All other goods not covered by First, Second, Third and Fourth Schedule.	12.5