

Services exposed to taxes

No	MCC	Description	Visa/MC	Description	Note
Services (18% for payment)					
1	0763	Agricultural Cooperatives	Visa/MC	Service	Service
2	0780	Horticultural and Landscaping Services	Visa/MC	Service	Service
3	4215	Courier Services—Air and Ground, Freight Forwarders	Visa/MC	Service	Service
4	4813	Key-entry Telecom Merchant providing single local and long-distance phone calls using a central access number in a non-face-to-face environment using key entry	MC	Service	Service
5	4814	Telecommunication Services, including Local and Long Distance Calls, Credit Card Calls, Calls Through Use of Magnetic-Stripe-Reading Telephones, and Fax Services	Visa/MC	Service	Service
6	4816	Computer Network/Information Services	Visa/MC	Service	Service
7	4821	Telegraph Services	Visa/MC	Service	Service
8	4899	Cable, Satellite, and Other Pay Television and Radio Services	Visa/MC	Service	Service
9	5734	Computer Software Stores	Visa/MC	Service	Service
10	5960	Direct Marketing—Insurance Services	Visa/MC	Service	Service
11	5962	Direct Marketing—Travel-Related Arrangement Services	Visa/MC	Service	Service
12	5967	Direct Marketing—Inbound Telemarketing Merchants	Visa/MC	Service	Service
13	6211	Securities—Brokers/Dealers	Visa/MC	Service	Service
14	6300	Insurance Sales, Underwriting, and Premiums	Visa/MC	Service	Service
15	7221	Photographic Studios	Visa/MC	Service	Service
16	7273	Dating Services	Visa/MC	Service	Service
17	7277	Debt, Marriage, Personal—Counseling Service	Visa/MC	Service	Service
18	7278	Buying/Shopping Clubs, Services	Visa/MC	Service	Service
19	7311	Advertising Services	Visa/MC	Service	Service
20	7321	Consumer Credit Reporting Agencies	Visa/MC	Service	Service
21	7333	Commercial Art, Graphics, Photography	Visa/MC	Service	Service
22	7339	Stenographic and Secretarial Support Services	Visa/MC	Service	Service
23	7361	Employment Agencies, Temporary Help Services	Visa/MC	Service	Service
24	7372	Computer Programming, Data Processing, and Integrated Systems Design Services	Visa/MC	Service	Service
25	7375	Information Retrieval Services	Visa/MC	Service	Service
26	7392	Consulting, Management, and Public Relations Services	Visa/MC	Service	Service
27	7395	Photo Developing, Photofinishing Laboratories	Visa/MC	Service	Service
28	8111	Attorneys, Legal Services	Visa/MC	Service	Service
29	8398	Organizations, Charitable and Social Service	Visa/MC	Service	Service

30	8675	Automobile Associations	Visa/MC	Service	Service
31	8699	Membership Organizations (Not Elsewhere Classified)	Visa/MC	Service	Service
32	8911	Architectural, Engineering, and Surveying Services	Visa/MC	Service	Service
33	8931	Accounting, Auditing, and Bookkeeping Services	Visa/MC	Service	Service
34	9402	Postal Services—Government Only	Visa/MC	Service	Service
35	4121	Non-resident taxi company	Visa/MC	Service	Service

No	MCC	Description	Visa/MC	Description	Note
Final product is viewed as digital goods (18% for payment)					
36	5815	Digital Goods Media – Books, Movies, Music	Visa/MC	Service	Items are considered electronic goods
37	5816	Digital Goods – Games	Visa/MC	Service	Items are considered electronic goods
38	5817	Digital Goods – Applications (Excludes Games)	Visa/MC	Service	Items are considered electronic goods
39	5818	Digital Goods – Large Digital Goods Merchant	Visa/MC	Service	Items are considered electronic goods

No	MCC	Description	Visa/MC	Description	Note
MCC-codes for gambling games, lottery and other games (18% for payment, and 10% for prize)					
40	7800	Government Owned Lottery (US Region Only)	Visa/MC	Lottery	Lottery
41	7801	Internet Gambling (US Region Only)	Visa/MC	Gambling games	Gambling games
42	7802	Government Licensed Horse/Dog Racing (US Region Only)	Visa/MC	Gambling games	Gambling games
43	7995	Betting, including Lottery Tickets, Casino Gaming Chips, Off-Track Betting, and Wagers at Race Tracks	Visa/MC	Gambling games	Gambling games
44	9406	Government-owned Lottery (Specific Countries)	Visa/MC	Lottery	Lottery
45	9754	Gambling—Horse Racing, Dog Racing	Visa/MC	Gambling games	Gambling games

No	MCC	Description	Visa/MC	Description	Note
Quasi cash (10% for web wallet services, money transfers)					
46	6051	Quasi Cash—Merchant	Visa	Electronic wallet	Financial Service
47	6540	Quasi Cash—Merchant	MC	Electronic wallet	Financial Service