

SAC Codes & GST Rates for Services - Chapter 99

SAC Codes & GST Rates for Services

SAC Code	Description of Services	Rate (%)
99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil
99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil
99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil
99	Services by Central Government, State Government, Union territory, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil
99	Services by a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil
99	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (a) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (b) services in relation to	Nil

	<p>an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or (d) any service, other than services covered under entries (a) to (c) above, provided to business entities.</p>	
99	<p>Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year. Explanation. For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to- (a) services- (i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers; and (b) services by way of renting of immovable property.</p>	Nil
99	<p>Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority: Provided that nothing contained in this entry shall apply to services- (i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers.</p>	Nil
99	<p>Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees: Provided that nothing contained in this entry shall apply to - (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers: Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>	Nil

99	Services received from a provider of service located in a non taxable territory by – (a) the Central Government, State Government, Union territory, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession; (b) an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or (c) a person located in a non-taxable territory: Provided that the exemption shall not apply to – (i) online information and database access or retrieval services received by persons specified in entry (a) or entry (b); or (ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by persons specified in the entry.	Nil
99	Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves.	Nil
99	Services provided to the United Nations or a specified international organization is exempt by way of refund.	Nil
99	Services provided to a foreign diplomatic mission or consular post in India or for personal use or for the use of the family members of diplomatic agents or career consular officers posted therein, is exempt by way of refund.	Nil
99	Services by the Central Government or State Government or any local authority by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution is neither a supply of goods nor a supply of service	Nil
99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil
9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance,	Nil

	renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	
9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil
9954	Construction of a complex, building, civil structure or a part thereof, intended for sale to a buyer, wholly or partly (the value of land is deemed to be one-third of the total amount charged for such supplies)	12 - with no refund of accumulated ITC
9954	Composite supply of Works contract as defined in clause 119 of section 2 of CGST Act	18
995411	Construction services of single dwelling or multi dwelling or multi-storied residential buildings	18
995412	Construction services of other residential buildings such as old age homes, homeless shelters, hostels etc	18
995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings	18
995414	Construction services of commercial buildings such as office buildings, exhibition & marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings.	18
995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings	18

995416	Construction Services of other buildings n.e.c	18
995419	Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the buildings covered above.	18
995421	General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels	18
995422	General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks	18
995423	General construction services of long-distance underground/overland/submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works.	18
995424	General construction services of local water & sewage pipelines, electricity and communication cables & related works	18
995425	General construction services of mines and industrial plants	18
995426	General Construction services of Power Plants and its related infrastructure	18
995427	General construction services of outdoor sport and recreation facilities	18
995428	General construction services of other civil engineering works n.e.c.	18
995429	Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above.	18
995431	Demolition services	18

995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling & boring & core extraction, digging of trenches.	18
995433	Excavating and earthmoving services	18
995434	Water well drilling services and septic system installation services	18
995435	Other site preparation services n.e.c	18
995439	Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.	18
995441	Installation, assembly and erection services of prefabricated buildings	18
995442	Installation, assembly and erection services of other prefabricated structures and constructions	18
995443	Installation services of all types of street furniture (e.g., bus shelters, benches, telephone booths, public toilets, etc.)	18
995444	Other assembly and erection services n.e.c.	18
995449	Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.	18
995451	Pile driving and foundation services	18
995452	Building framing & Roof Framing services	18
995453	Roofing and waterproofing services	18

995454	Concrete services	18
995455	Structural steel erection services	18
995456	Masonry services	18
995457	Scaffolding services	18
995458	Other special trade construction services n.e.c.	18
995459	Services involving Repair, alterations, additions, replacements, maintenance of the constructions covered above.	18
995461	Electrical installation services including Electrical wiring & fitting services, fire alarm installation services, burglar alarm system installation services.	18
995462	Water plumbing and drain laying services	18
995463	Heating, ventilation and air conditioning equipment installation services	18
995464	Gas fitting installation services	18
995465	Insulation services	18
995466	Lift and escalator installation services	18
995468	Other installation services n.e.c.	18
995469	Services involving Repair, alterations, additions, replacements, maintenance of the installations covered above.	18

995471	Glazing services	18
995472	Plastering services	18
995473	Painting services	18
995474	Floor and wall tiling services	18
995475	Other floor laying, wall covering and wall papering services	18
995476	Joinery and carpentry services	18
995477	Fencing and railing services	18
995478	Other building completion and finishing services n.e.c.	18
995479	Services involving Repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above.	18
996111	Services provided for a fee/commission or contract basis on wholesale trade	18
996211	Services provided for a fee/commission or contract basis on retail trade	18
9963	Services by way of renting of residential dwelling for use as residence.	Nil
9963	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall	Nil

	apply to,- (i) renting of rooms where charges are one thousand rupees or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day; (iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.	
9963	Supply of food/drinks in restaurant not having facility of air-conditioning or central heating at any time during the year and not having license to serve liquor	12
9963	Supply of Food/drinks in restaurant having facility of air-conditioning or central heating at any time during the year	18
9963	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below 1000 rupees per day or equivalent.	Nil
9963	Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having room tariff Rs.1000 and above but less than Rs.2500 per room per day	12
9963	Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes where room tariff of Rs 2500/and above but less than Rs 7500/per room per day	18
9963	Accommodation in hotels including 5 star and above rated hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, where room rent is Rs 7500/and above per day per room	28
9963	Supply of Food/drinks in restaurant having licence to serve liquor	18
9963	Supply of Food/drinks in outdoor catering	18
9963	Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention	18

	center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises	
996311	Room or unit accommodation services provided by Hotels, INN, Guest House, Club etc	18
996312	Camp site services	18
996313	Recreational and vacation camp services	18
996321	Room or unit accommodation services for students in student residences	18
996322	Room or unit accommodation services provided by Hostels, Camps, Paying Guest etc	18
996329	Other room or unit accommodation services n.e.c.	18
996331	Services provided by Restaurants, Cafes and similar eating facilities including takeaway services, Room services and door delivery of food.	18
996332	Services provided by Hotels, INN, Guest House, Club etc including Room services, takeaway services and door delivery of food.	18
996333	Services provided in Canteen and other similar establishments	18
996334	Catering Services in Exhibition halls, Events, Marriage Halls and other outdoor/indoor functions.	18
996335	Catering services in trains, flights etc.	18
996336	Preparation and/or supply services of food, edible preparations, alcoholic & non-alcoholic beverages to airlines and other transportation operators	18

996337	Other contract food services	18
996339	Other food, edible preparations, alcoholic & non-alcoholic beverages serving services n.e.c.	18
9964	Transport of passengers, with or without accompanied belongings, by – (a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal; (b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage.	Nil
9964	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding: Provided that nothing contained in this entry shall apply on or after the expiry of a period of one year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.	Nil
9964	Service of transportation of passengers, with or without accompanied belongings, by— (a) railways in a class other than— (i) first class; or (ii) an air-conditioned coach; (b) metro, monorail or tramway; (c) inland waterways; (d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (e) metered cabs or auto rickshaws (including e-rickshaws).	Nil
9964	Transport of passengers by rail in first class or air conditioned coaches	5 - with ITC of input services
9964	Transport of passengers, by- (a) air conditioned contract carriage other than motorcab; (b) air conditioned stage carriage; (c) radio taxi	5 - No ITC
9964	Transport of passengers by air in economy class	5 - with ITC of

		input services
9964	Transport of passengers, by air, embarking from or terminating in a Regional Connectivity Scheme Airport	5 - with ITC of input services
9964	Transport of passengers by air in other than economy class.	12
996411	Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles	18
996412	Taxi services including radio taxi & other similar services;	18
996413	Non-scheduled local bus and coach charter services	18
996414	Other land transportation services of passengers.	18
996415	Local water transport services of passengers by ferries, cruises etc	18
996416	Sightseeing transportation services by rail, land, water & air	18
996419	Other local transportation services of passengers n.e.c.	18
996421	Long-distance transport services of passengers through Rail network by Railways, Metro etc	18
996422	Long-distance transport services of passengers through Road by Bus, Car, non-scheduled long distance bus and coach services, stage carriage etc	18
996423	Taxi services including radio taxi & other similar services	18

996424	Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships etc	18
996425	Domestic/International Scheduled Air transport services of passengers	18
996426	Domestic/international non-scheduled air transport services of Passengers	18
996427	Space transport services of passengers	18
996429	Other long-distance transportation services of passengers n.e.c.	18
9965	Services by way of transportation of goods- (a) by road except the services of— (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	Nil
9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil
9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods: (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure.	Nil
9965	Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce; (b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military	Nil

	equipments.	
9965	Transport of goods by rail	5 - with ITC of input services
9965	Transport of goods in a vessel	5 - with ITC of input services
9965	Transport of goods in containers by rail by any person other than Indian Railways.	12
996511	Road transport services of Goods including letters, parcels, live animals, household & office furniture, containers etc by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles.	18
996512	Railway transport services of Goods including letters, parcels, live animals, household & office furniture, intermodal containers, bulk cargo etc	18
996513	Transport services of petroleum & natural gas, water, sewerage and other goods via pipeline	18
996519	Other land transport services of goods n.e.c.	18
996521	Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships etc	18
996522	Inland water transport services of goods by refrigerator vessels, tankers and other vessels.	18
996531	Air transport services of letters & parcels and other goods	18

996532	Space transport services of freight	18
9966	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods.	Nil
9966	Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient	5 - No ITC
996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator	18
996602	Rental services of water vessels including passenger vessels, freight vessels etc with or without operator	18
996603	Rental services of aircraft including passenger aircrafts, freight aircrafts etc with or without operator	18
996609	Rental services of other transport vehicles n.e.c. with or without operator	18
9967	Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce; (b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments.	Nil
9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil
9967	Services by way of loading, unloading, packing, storage or warehousing of	Nil

	rice.	
9967	Services of goods transport agency (GTA) in relation to transportation of goods [including used household goods for personal use]	5 - No ITC
996711	Container handling services	18
996712	Customs House Agent services	18
996713	Clearing and forwarding services	18
996719	Other cargo and baggage handling services	18
996721	Refrigerated storage services	18
996722	Bulk liquid or gas storage services	18
996729	Other storage and warehousing services	18
9973	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods.	Nil
9973	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil
9973	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	Nil

9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1st April, 2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.	Nil
9973	Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	12
996731	Railway pushing or towing services	18
996739	Other supporting services for railway transport n.e.c.	18
996741	Bus station services	18
996742	Operation services of National Highways, State Highways, Expressways, Roads & streets; bridges and tunnel operation services.	18
996743	Parking lot services	18
996744	Towing services for commercial and private vehicles	18
996749	Other supporting services for road transport n.e.c.	18
996751	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	18
996752	Pilotage and berthing services	18
996753	Vessel salvage and refloating services	18

996759	Other supporting services for water transport n.e.c.	18
996761	Airport operation services (excl. cargo handling)	18
996762	Air traffic control services	18
996763	Other supporting services for air transport	18
996764	Supporting services for space transport	18
996791	Goods transport agency services for road transport	18
996792	Goods transport agency services for other modes of transport	18
996793	Other goods transport services	18
996799	Other supporting transport services n.e.c	18
996811	Postal services including post office counter services, mail box rental services.	18
996812	Courier services	18
996813	Local delivery services	18
996819	Other Delivery Services n.e.c	18
9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil

996911	Electricity transmission services	18
996912	Electricity distribution services	18
996913	Gas distribution services	18
996921	Water distribution services	18
996922	Services involving distribution of steam, hot water and air conditioning supply etc.	18
996929	Other similar services.	18
9971	Services by the Reserve Bank of India.	Nil
9971	Services by way of: (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (b) inter se sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.	Nil
9971	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil
9971	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil
9971	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil

9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil
9971	Services provided by the Insurance Regulatory and the Development Authority of India to insurers under the Insurance Regulatory and the Development Authority of India Act, 1999 (41 of 1999).	Nil
9971	Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.	Nil
9971	Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service. Explanation.— For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.	Nil
9971	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana); (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; (o) Coconut Palm Insurance Scheme; (p) Pradhan Mantri Suraksha Bima Yojna; (q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).	Nil

9971	Services of life insurance business provided under following schemes- (a) Janashree Bima Yojana; (b) Aam Aadmi Bima Yojana; (c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees; (d) Varishtha Pension Bima Yojana; (e) Pradhan Mantri Jeevan Jyoti Bima Yojana; (f) Pradhan Mantri Jan Dhan Yojana; (g) Pradhan Mantri Vaya Vandana Yojana.	Nil
9971	Services by way of collection of contribution under the Atal Pension Yojana.	Nil
9971	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil
9971	Services by the following persons in respective capacities – (a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or (c) business facilitator or a business correspondent to an insurance company in a rural area.	Nil
9971	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil
9971	Leasing of aircrafts by a scheduled airlines for scheduled operations	5 - with ITC of input services
9971	Services provided by foreman of chit fund in relation to chit	12 - with ITC of input services
9971	Transfer of the right to use any goods for any purpose (whether or not for a specified period)	Same rate of GST and

		compensati on cess as on supply of similar goods
9971	Any transfer of right in goods or of undivided share in goods without the transfer of title thereof	Same rate of GST and compensati on cess as on supply of similar goods
997111	Central banking services	18
997112	Deposit services	18
997113	Credit-granting services including stand-by commitment, guarantees & securities	18
997114	Financial leasing services	18
997119	Other financial services (except investment banking, insurance services and pension services)	18
997120	Investment banking services	18
997131	pension services	18
997132	Life insurance services (excluding reinsurance services)	18
997133	Accident and health insurance services	18

997134	Motor vehicle insurance services	18
997135	Marine, aviation, and other transport insurance services	18
997136	Freight insurance services & Travel insurance services	18
997137	Other property insurance services	18
997139	Other non-life insurance services (excluding reinsurance services)	18
997141	Life reinsurance services	18
997142	Accident and health reinsurance services	18
997143	Motor vehicle reinsurance services	18
997144	Marine, aviation and other transport reinsurance ser	18
997145	services	18
997146	Freight reinsurance services	18
997147	Other property reinsurance services	18
997149	Other non-life reinsurance services	18
997151	Services related to investment banking such as mergers & acquisition services, corporate finance & venture capital services	18
997152	Brokerage and related securities and commodities services including	18

	commodity exchange services	
997153	Portfolio management services except pension funds	18
997154	Trust and custody services	18
997155	Services related to the administration of financial markets	18
997156	Financial consultancy services	18
997157	Foreign exchange services	18
997158	Financial transactions processing and clearing house services	18
997159	Other services auxiliary to financial services	18
997161	Insurance brokerage and agency services	18
997162	Insurance claims adjustment services	18
997163	Actuarial services	18
997164	Pension fund management services	18
997169	Other services auxiliary to insurance and pensions	18
997171	Services of holding equity of subsidiary companies	18
997172	Services of holding securities and other assets of trusts and funds and similar financial entities	18

9972	Services by way of renting of residential dwelling for use as residence.	Nil
9972	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall apply to,- (i) renting of rooms where charges are 1000 rupees or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are 10,000 rupees or more per day; (iii) renting of shops or other spaces for business or commerce where charges are 10000 rupees or more per month.	Nil
9972	One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.	Nil
997211	Rental or leasing services involving own or leased residential property	18
997212	Rental or leasing services involving own or leased non-residential property	18
997213	Trade services of buildings	18
997214	Trade services of time-share properties	18
997215	Trade services of vacant and subdivided land	18
997221	Property management services on a fee/commission basis or contract basis	18
997222	Building sales on a fee/commission basis or contract basis	18

997223	Land sales on a fee/commission basis or contract basis	18
997224	Real estate appraisal services on a fee/commission basis or contract basis	18
997311	Leasing or rental services concerning transport equipments including containers, with or without operator	18
997312	Leasing or rental services concerning agricultural machinery and equipment with or without operator	18
997313	Leasing or rental services concerning construction machinery and equipment with or without operator	18
997314	Leasing or rental services concerning office machinery and equipment (except computers) with or without operator	18
997315	Leasing or rental services concerning computers with or without operators	18
997316	Leasing or rental services concerning telecommunications equipment with or without operator	18
997319	Leasing or rental services concerning other machinery and equipments with or without operator	18
997321	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (Home entertainment equipment)	18
997322	Leasing or rental services concerning video tapes and disks (Home entertainment equipment)	18
997323	Leasing or rental services concerning furniture and other household appliances	18

997324	Leasing or rental services concerning pleasure and leisure equipment.	18
997325	Leasing or rental services concerning household linen.	18
997326	Leasing or rental services concerning textiles, clothing and footwear.	18
997327	Leasing or rental services concerning do-it-yourself machinery and equipment	18
997329	Leasing or rental services concerning other goods	18
997331	Licensing services for the right to use computer software and databases.	18
997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme etc.	18
997333	Licensing services for the right to reproduce original art works	18
997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals.	18
997335	Licensing services for the right to use R&D products	18
997336	Licensing services for the right to use trademarks and franchises	18
997337	Licensing services for the right to use minerals including its exploration and evaluation	18
997338	Licensing services for right to use other natural resources including telecommunication spectrum	18

997339	Licensing services for the right to use other intellectual property products and other resources n.e.c	18
9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not elapsed from the date of entering into an agreement as an incubate.	Nil
998111	Research and experimental development services in natural sciences	18
998112	Research and experimental development services in engineering and technology	18
998113	Research and experimental development services in medical sciences and pharmacy.	18
998114	Research and experimental development services in agricultural sciences.	18
998121	Research and experimental development services in social sciences.	18
998122	Research and experimental development services in humanities	18
998130	Interdisciplinary research and experimental development services.	18
998141	Research and development originals in pharmaceuticals	18
998142	Research and development originals in agriculture	18
998143	Research and development originals in biotechnology	18
998144	Research and development originals in computer related sciences	18

998145	Research and development originals in other fields n.e.c.	18
9982	Services provided by- (a) an arbitral tribunal to – (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year; (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to- (i) an advocate or partnership firm of advocates providing legal services; (ii) any person other than a business entity; or (iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year; (c) a senior advocate by way of legal services to- (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.	Nil
998211	Legal advisory and representation services concerning criminal law.	18
998212	Legal advisory and representation services concerning other fields of law.	18
998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights.	18
998214	Legal documentation and certification services concerning other documents.	18
998215	Arbitration and conciliation services	18
998216	Other legal services n.e.c.	18
998221	Financial auditing services	18
998222	Accounting and bookkeeping services	18

998223	Payroll services	18
998224	Other similar services n.e.c	18
998231	Corporate tax consulting and preparation services	18
998232	Individual tax preparation and planning services	18
998240	Insolvency and receivership services	18
9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil
9983	Services provided by the Central Government, State Government, Union territory or local authority by way oft (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.	Nil
9983	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil
9983	Any services provided by, _ (a) the National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation; (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National	Nil

	Skill Development Corporation.	
9983	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil
9983	Selling of space for advertisement in print media.	5
998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management.	18
998312	Business consulting services including public relations services	18
998313	Information technology (IT) consulting and support services	18
998314	Information technology (IT) design and development services	18
998315	Hosting and information technology (IT) infrastructure provisioning services	18
998316	IT infrastructure and network management services	18
998319	Other information technology services n.e.c	18
998321	Architectural advisory services	18
998322	Architectural services for residential building projects	18
998323	Architectural services for non-residential building projects	18

998324	Historical restoration architectural services	18
998325	Urban planning services	18
998326	Rural land planning services	18
998327	Project site master planning services	18
998328	Landscape architectural services and advisory services	18
998331	Engineering advisory services	18
998332	Engineering services for building projects	18
998333	Engineering services for industrial and manufacturing projects	18
998334	Engineering services for transportation projects	18
998335	Engineering services for power projects	18
998336	Engineering services for telecommunications and broadcasting projects	18
998337	Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects.	18
998338	Engineering services for other projects n.e.c.	18
998339	Project management services for construction projects	18
998341	Geological and geophysical consulting services	18

998342	Subsurface surveying services	18
998343	Mineral exploration and evaluation	18
998344	Surface surveying and map-making services	18
998345	Weather forecasting and meteorological services	18
998346	Technical testing and analysis services	18
998347	Certification of ships, aircraft, dams, etc.	18
998348	Certification and authentication of works of art	18
998349	Other technical and scientific services n.e.c.	18
998351	Veterinary services for pet animals	18
998352	Veterinary services for livestock	18
998359	Other veterinary services n.e.c.	18
998361	Advertising Services	18
998362	Purchase or sale of advertising space or time, on commission	18
998363	Sale of advertising space in print media (except on commission)	18
998364	Sale of TV and radio advertising time	18

998365	Sale of Internet advertising space	18
998366	Sale of other advertising space or time (except on commission)	18
998371	Market research services	18
998372	Public opinion polling services	18
998381	Portrait photography services	18
998382	Advertising and related photography services	18
998383	Event photography and event videography services	18
998384	Specialty photography services	18
998385	Restoration and retouching services of photography	18
998386	Photographic & videographic processing services	18
998387	Other Photography & Videography and their processing services n.e.c.	18
998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services	18
998392	Design originals	18
998393	Scientific and technical consulting services	18
998394	Original compilations of facts/information	18

998395	Translation and interpretation services	18
998396	Trademarks and franchises	18
998397	Sponsorship Services & Brand Promotion Services	18
998399	Other professional, technical and business services n.e.c.	18
9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil
9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil
9984	Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.	Nil
998411	Carrier services	18
998412	Fixed telephony services	18
998413	Mobile telecommunications services	18
998414	Private network services	18
998415	Data transmission services	18
998419	Other telecommunications services including Fax services, Telex services n.e.c.	18

998421	Internet backbone services	18
998422	Internet access services in wired and wireless mode.	18
998423	Fax, telephony over the Internet	18
998424	Audio conferencing and video conferencing over the Internet	18
998429	Other Internet telecommunications services n.e.c.	18
998431	On-line text based information such as online books, newspapers, periodicals, directories etc	18
998432	On-line audio content	18
998433	On-line video content	18
998434	Software downloads	18
998439	Other on-line contents n.e.c.	18
998441	News agency services to newspapers and periodicals	18
998442	Services of independent journalists and press photographers	18
998443	News agency services to audiovisual media	18
998451	Library services	18
998452	Operation services of public archives including digital archives	18

998453	Operation services of historical archives including digital archives	18
998461	Radio broadcast originals	18
998462	Television broadcast originals	18
998463	Radio channel programmes	18
998464	Television channel programmes	18
998465	Broadcasting services	18
998466	Home programme distribution services	18
9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil
9985	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.	Nil
9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil
9985	Services by way of sponsorship of sporting events organised - (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country; (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (c) by the Central Civil Services Cultural and Sports Board; (d) as part of national games, by the Indian Olympic Association; or (e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.	Nil

9985	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil
9985	Supply of tour operators services	5 - No ITC
998511	Executive/retained personnel search services	18
998512	Permanent placement services, other than executive search services	18
998513	Contract staffing services	18
998514	Temporary staffing services	18
998515	Long-term staffing (pay rolling) services	18
998516	Temporary staffing-to-permanent placement services	18
998517	Co-employment staffing services	18
998519	Other employment & labour supply services n.e.c	18
998521	Investigation services	18
998522	Security consulting services	18
998523	Security systems services	18
998524	Armoured car services	18

998525	Guard services	18
998526	Training of guard dogs	18
998527	Polygraph services	18
998528	Fingerprinting services	18
998529	Other security services n.e.c.	18
998531	Disinfecting and exterminating services	18
998532	Window cleaning services	18
998533	General cleaning services	18
998534	Specialized cleaning services for reservoirs and tanks	18
998535	Sterilization of objects or premises (operating rooms)	18
998536	Furnace and chimney cleaning services	18
998537	Exterior cleaning of buildings of all types	18
998538	Cleaning of transportation equipment	18
998539	Other cleaning services n.e.c.	18
998540	Packaging services of goods for others	18

998541	Parcel packing and gift wrapping	18
998542	Coin and currency packing services	18
998549	Other packaging services n.e.c	18
998551	Reservation services for transportation	18
998552	Reservation services for accommodation, cruises and package tours	18
998553	Reservation services for convention centres, congress centres and exhibition halls	18
998554	Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services	18
998555	Tour operator services	18
998556	Tourist guide services	18
998557	Tourism promotion and visitor information services	18
998559	Other travel arrangement and related services n.e.c	18
998591	Credit reporting & rating services	18
998592	Collection agency services	18
998593	Telephone-based support services	18

998594	Combined office administrative services	18
998595	Specialized office support services such as duplicating services, mailing services, document preparation etc	18
998596	Events, Exhibitions, Conventions and trade shows organisation and assistance services	18
998597	Landscape care and maintenance services	18
998598	Other information services n.e.c.	18
998599	Other support services n.e.c.	18
9986	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.	Nil
9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil

998611	Support services to crop production	18
998612	Animal husbandry services	18
998613	Support services to hunting	18
998614	Support services to forestry and logging	18
998615	Support services to fishing	18
998619	Other support services to agriculture, hunting, forestry and fishing	18
998621	Support services to oil and gas extraction	18
998622	Support services to other mining n.e.c.	18
998631	Support services to electricity transmission and distribution	18
998632	Support services to gas distribution	18
998633	Support services to water distribution	18
998634	Support services to Distribution services of steam, hot water and air-conditioning supply	18
998711	Maintenance and repair services of fabricated metal products, except machinery and equipment.	18
998712	Maintenance and repair services of office and accounting machinery	18

998713	Maintenance and repair services of computers and peripheral equipment	18
998714	Maintenance and repair services of transport machinery and equipment	18
998715	Maintenance and repair services of electrical household appliances	18
998716	Maintenance and repair services of telecommunication equipments and apparatus	18
998717	Maintenance and repair services of commercial and industrial machinery.	18
998718	Maintenance and repair services of elevators and escalators	18
998719	Maintenance and repair services of other machinery and equipments	18
998721	Repair services of footwear and leather goods	18
998722	Repair services of watches, clocks and jewellery	18
998723	Repair services of garments and household textiles	18
998724	Repair services of furniture	18
998725	Repair services of bicycles	18
998726	Maintenance and repair services of musical instruments	18
998727	Repair services for photographic equipment and cameras	18
998729	Maintenance and repair services of other goods n.e.c.	18

998731	Installation services of fabricated metal products, except machinery and equipment.	18
998732	Installation services of industrial, manufacturing and service industry machinery and equipment.	18
998733	Installation services of office and accounting machinery and computers	18
998734	Installation services of radio, television and communications equipment and apparatus.	18
998735	Installation services of professional medical machinery and equipment, and precision and optical instruments.	18
998736	Installation services of electrical machinery and apparatus n.e.c.	18
998739	Installation services of other goods n.e.c.	18
9988	Services by way of slaughtering of animals.	Nil
9988	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil
9988	Services by way of job work in relation to- (a) Printing of newspapers; (b) Textile yarns (other than of man-made fibres) and textile fabrics; (c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter of HSN; (d) Printing of books (including Braille books), journals and periodicals; (e) Processing of hides, skins and leather falling under Chapter 41 of HSN.	5
998811	Meat processing services	18

998812	Fish processing services	18
998813	Fruit and vegetables processing services	18
998814	Vegetable and animal oil and fat manufacturing services	18
998815	Dairy product manufacturing services	18
998816	Other food product manufacturing services	18
998817	Prepared animal feeds manufacturing services	18
998818	Beverage manufacturing services	18
998819	Tobacco manufacturing services n.e.c.	18
998821	Textile manufacturing services	18
998822	Wearing apparel manufacturing services	18
998823	Leather and leather product manufacturing services	18
998831	Wood and wood product manufacturing services	18
998832	Paper and paper product manufacturing services	18
998841	Coke and refined petroleum product manufacturing services	18
998842	Chemical product manufacturing services	18

998843	Pharmaceutical product manufacturing services	18
998851	Rubber and plastic product manufacturing services	18
998852	Plastic product manufacturing services	18
998853	Other non-metallic mineral product manufacturing services	18
998860	Basic metal manufacturing services	18
998871	Structural metal product, tank, reservoir and steam generator manufacturing services	18
998872	Weapon and ammunition manufacturing services	18
998873	Other fabricated metal product manufacturing and metal treatment services	18
998874	Computer, electronic and optical product manufacturing services	18
998875	Electrical equipment manufacturing services	18
998876	General-purpose machinery manufacturing services n.e.c.	18
998877	Special-purpose machinery manufacturing services	18
998881	Motor vehicle and trailer manufacturing services	18
998882	Other transport equipment manufacturing services	18
998891	Furniture manufacturing services	18

998892	Jewellery manufacturing services	18
998893	Imitation jewellery manufacturing services	18
998894	Musical instrument manufacturing services	18
998895	Sports goods manufacturing services	18
998896	Game and toy manufacturing services	18
998897	Medical and dental instrument and supply manufacturing services	18
998898	Other manufacturing services n.e.c.	18
998911	Publishing, on a fee or contract basis	18
998912	Printing and reproduction services of recorded media, on a fee or contract basis	18
998920	Moulding, pressing, stamping, extruding and similar plastic manufacturing services	18
998931	Iron and steel casting services	18
998932	Non-ferrous metal casting services	18
998933	Metal forging, pressing, stamping, roll forming and powder metallurgy services	18
998941	Metal waste and scrap recovery (recycling) services, on a fee or contract basis	18

998942	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis	18
999	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall apply to,- (i) renting of rooms where charges are 10,000 rupees or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are 10,000 rupees or more per day; (iii) renting of shops or other spaces for business or commerce where charges are 10,000 rupees or more per month.	Nil
9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil
9991	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil
9991	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil
9991	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) Weather Based Crop Insurance Scheme or the Modified National	Nil

	<p>Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana); (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; (o) Coconut Palm Insurance Scheme; (p) Pradhan Mantri Suraksha Bima Yojna; (q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).</p>	
9991	<p>Services of life insurance business provided under following schemes- (a) Janashree Bima Yojana; (b) Aam Aadmi Bima Yojana; (c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees; (d) Varishtha Pension Bima Yojana; (e) Pradhan Mantri Jeevan Jyoti Bima Yojana; (f) Pradhan Mantri Jan Dhan Yojana; (g) Pradhan Mantri Vaya Vandana Yojana.</p>	Nil
9991	<p>Services by way of collection of contribution under the Atal Pension Yojana.</p>	Nil
9991	<p>Services by way of collection of contribution under any pension scheme of the State Governments.</p>	Nil
9991	<p>Services by the following persons in respective capacities – (a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or (c) business facilitator or a business correspondent to an insurance company in a rural area.</p>	Nil
9991	<p>Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.</p>	Nil
9991	<p>Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the</p>	Nil

	period prior to the 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	
9991	Services provided by- (a) an arbitral tribunal to – (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year; (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to- (i) an advocate or partnership firm of advocates providing legal services; (ii) any person other than a business entity; or (iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year; (c) a senior advocate by way of legal services to- (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.	Nil
9991	Services provided by the Central Government, State Government, Union territory or local authority by way of (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.	Nil
9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs, the Government of India, under bilateral arrangement.	Nil
9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil
9991	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil

9991	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil
9991	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1st April, 2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.	Nil
9991	Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.	Nil
9991	Any services provided by, _ (a) the National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation; (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development Corporation.	Nil
999111	Overall Government public services	18
999112	Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service.	18
999113	Public administrative services related to the more efficient operation of business.	18

999119	Other administrative services of the government n.e.c.	18
999121	Public administrative services related to external affairs, diplomatic and consular services abroad.	18
999122	Services related to foreign economic aid	18
999123	Services related to foreign military aid	18
999124	Military defence services	18
999125	Civil defence services	18
999126	Police and fire protection services	18
999127	Public administrative services related to law courts	18
999128	Administrative services related to the detention or rehabilitation of criminals.	18
999129	Public administrative services related to other public order and safety affairs n.e.c.	18
999131	Administrative services related to sickness, maternity or temporary disablement benefit schemes.	18
999132	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees	18
999133	Administrative services related to unemployment compensation benefit schemes	18

999134	Administrative services related to family and child allowance programmes	18
9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil
9992	Services provided - (a) by an educational institution to its students, faculty and staff; (b) to an educational institution, by way of,- (i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory; (iii) security or cleaning or house-keeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary: Provided that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.	Nil
9992	Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme: - (a) two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management; (b) fellow programme in Management; (c) five year integrated programme in Management.	Nil
9992	Services provided to a recognised sports body by- (a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body; (b) another recognised sports body.	
9992	Any services provided by, - (a) the National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation; (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary	Nil

	Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development Corporation.	
9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil
9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil
9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil
999210	Pre-primary education services	18
999220	Primary education services	18
999231	Secondary education services, general	18
999232	Secondary education services, technical and vocational.	18
999241	Higher education services, general	18
999242	Higher education services, technical	18
999243	Higher education services, vocational	18
999249	Other higher education services	18

999259	Specialised education services	18
999291	Cultural education services	18
999292	Sports and recreation education services	18
999293	Commercial training and coaching services	18
999294	Other education and training services n.e.c.	18
999295	services involving conduct of examination for admission to educational institutions	18
999299	Other Educational support services	18
9993	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	Nil
9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or paramedics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil
999311	Inpatient services	18
999312	Medical and dental services	18
999313	Childbirth and related services	18
999314	Nursing and Physiotherapeutic services	18

999315	Ambulance services	Nil
999316	Medical Laboratory and Diagnostic-imaging services	18
999317	Blood, sperm and organ bank services	18
999319	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture etc.	18
999321	Residential health-care services other than by hospitals	18
999322	Residential care services for the elderly and persons with disabilities	18
999331	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse	18
999332	Other social services with accommodation for children	18
999333	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse	18
999334	Other social services with accommodation for adults	18
999341	Vocational rehabilitation services	18
999349	Other social services without accommodation for the elderly and disabled n.e.c.	18
999351	Child day-care services	18
999352	Guidance and counseling services n.e.c. related to children	18

999353	Welfare services without accommodation	18
999359	Other social services without accommodation n.e.c.	18
9994	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.	Nil
9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil
999411	Sewerage and sewage treatment services	18
999412	Septic tank emptying and cleaning services	18
999421	Collection services of hazardous waste	18
999422	Collection services of non-hazardous recyclable materials	18
999423	General waste collection services, residential	18
999424	General waste collection services, other n.e.c.	18
999431	Waste preparation, consolidation and storage services	18
999432	Hazardous waste treatment and disposal services	18
999433	Non-hazardous waste treatment and disposal services	18
999441	Site remediation and clean-up services	18

999442	Containment, control and monitoring services and other site remediation services	18
999443	Building remediation services	18
999449	Other remediation services n.e.c.	18
999451	Sweeping and snow removal services	18
999459	Other sanitation services n.e.c.	18
999490	Other environmental protection services n.e.c.	18
9995	Service by an unincorporated body or a nonprofit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution – (a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of 5000 rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.	Nil
999511	Services furnished by business and employers organizations	18
999512	Services furnished by professional organizations	18
999520	Services furnished by trade unions	18
999591	Religious services	18
999592	Services furnished by political organizations	18
999593	Services furnished by human rights organizations	18

999594	Cultural and recreational associations	18
999595	Services furnished by environmental advocacy groups	18
999596	Services provided by youth associations	18
999597	Other civic and social organizations	18
999598	Home owners associations	18
999599	Services provided by other membership organizations n.e.c.	18
9996	Services provided to a recognised sports body by- (a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body; (b) another recognised sports body.	Nil
9996	Services by an artist by way of a performance in folk or classical art forms of- (a) music, or (b) dance, or (c) theatre, if the consideration charged for such performance is not more than 1,50,000 rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil
9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil
9996	Services by way of training or coaching in recreational activities relating to: (a) arts or culture, or (b) sports by charitable entities registered under section 12AA of the Income-tax Act.	Nil
9996	Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event; (c) recognised sporting event, where the consideration for admission is not more than Rs 250 per person as referred to in (a), (b) and	Nil

	(c) above.	
9996	Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama	18
9996	Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	18
9996	Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like	28
9996	Services provided by a race club by way of totalisator or a license to bookmaker in such club	28
9996	Gambling	28
999611	Sound recording services	18
999612	Motion picture, videotape, television and radio programme production services	18
999613	Audiovisual post-production services	18
999614	Motion picture, videotape and television programme distribution services	18
999615	Motion picture projection services	18
999621	Performing arts event promotion and organization services	18

999622	Performing arts event production and presentation services	18
999623	Performing arts facility operation services	18
999629	Other performing arts and live entertainment services n.e.c.	18
999631	Services of performing artists including actors, readers, musicians, singers, dancers, TV personalities, independent models etc	18
999632	Services of authors, composers, sculptors and other artists, except performing artists	18
999633	Original works of authors, composers and other artists except performing artists, painters and sculptors	18
999641	Museum and preservation services of historical sites and buildings	18
999642	Botanical, zoological and nature reserve services	18
999651	Sports and recreational sports event promotion and organization services	18
999652	Sports and recreational sports facility operation services	18
999659	Other sports and recreational sports services n.e.c.	18
999661	Services of athletes	18
999662	Support services related to sports and recreation	18
999691	Amusement park and similar attraction services	18

999692	Gambling and betting services including similar online services	18
999693	Coin-operated amusement machine services	18
999694	Lottery services	18
999699	Other recreation and amusement services n.e.c.	18
9997	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil
999711	Coin-operated laundry services	18
999712	Dry-cleaning services (including fur product cleaning services)	18
999713	Other textile cleaning services	18
999714	Pressing services	18
999715	Dyeing and colouring services	18
999719	Other washing, cleaning and dyeing services n.e.c	18
999721	Hairdressing and barbers services	18
999722	Cosmetic treatment (including cosmetic/plastic surgery), manicuring and pedicuring services	18

999723	Physical well-being services including health club & fitness centre	18
999729	Other beauty treatment services n.e.c.	18
999731	Cemeteries and cremation services	18
999732	Undertaking services	18
999791	Services involving commercial use or exploitation of any event	18
999792	Agreeing to do an act	18
999793	Agreeing to refrain from doing an act	18
999794	Agreeing to tolerate an act	18
999795	Conduct of religious ceremonies/rituals by persons	18
999799	Other services n.e.c.	18
999800	Domestic services both part time & full time	18
9999	Services by a foreign diplomatic mission/ extra-territorial organizations and bodies located in India.	Nil