

Chapter / Section / Heading	Description of Service	CGST	SGST/UT GST	IGST	Condition
		Rate (%)	Rate (%)	Rate (%)	
Chapter 99	(i) Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil	Nil	-
	(ii) Services by way of transfer of a going concern, as a whole or an independent part thereof.				
	(iii) 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.				
	(iv) 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.				
	(v) 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 Panchayat under article 243G of the Constitution.				
	(vi) 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 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.				
	(vii) 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.				
	(viii) 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.				
	(ix) 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.				
Chapter 99	Services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Nil	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U- 17 World Cup 2017.
Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil	Nil	-
Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil	Nil	-
Chapter 99	Supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees	Nil	Nil	Nil	-
Section 5	Construction Services				
Heading 9954	(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.	9	9	18	-
(Construction services)					
	(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	9	9	18	-
	“(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to “Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity” by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.	6	6	12	“Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be”

	<p>(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of:- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana; (c) a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers using land as a resource through private participation" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers; (d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction / enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (e) a pollution control or effluent treatment plant, except located as a part of a factory; or (f) a structure meant for funeral, burial or cremation of deceased.</p>	6	6	12	-
	<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to:- (a) railways, excluding monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; (c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved 6 - 3 by the competent authority under- (1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government; (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>	6	6	12	-
	<p>(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above "Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity".</p>	9	9	18	<p>"Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be"</p>
	<p>"(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity</p>	2.5	2.5	5	<p>Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be</p>
	<p>(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.</p>	6	6	12	-

	(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	9	18	-
	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, 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.	Nil	Nil	Nil	Nil
	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	Nil	Nil	Nil
Section 6	Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services				
Heading 9961	Services in wholesale trade.	9	9	18	-
	Explanation- This service does not include sale or purchase of goods but includes:				
	Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission'				
	Services of electronic whole sale agents and brokers,				
	Services of whole sale auctioning houses.				
Heading 9961 or Heading 9962	"Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.	Nil	Nil	Nil	-
Heading 9962	Services in retail trade.	9	9	18	-
	<i>Explanation</i> - This service does not include sale or purchase of goods				
	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil	Nil	Nil
	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil	Nil	Nil
Heading 9963	(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.	2.5	2.5	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken
(Accommodation, food and beverage services)	Explanation.- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.				
	(ii) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of one thousand rupees and above but less than two thousand five hundred rupees per unit per day or equivalent.	6	6	12	
	<i>Explanation</i> .- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.				-

	[(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.	9	9	18	-
	Explanation.- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.				
	(iv) Omitted				-
	(v) Supply, by way of or as part of any service or in any other manner whatsoever in outdoor catering wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.	9	9	18	-
	(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent.	9	9	18	-
	Explanation .- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.				
	(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) together with renting of such premises.	9	9	18	-
	(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or equivalent.	14	14	28	-
	Explanation .-"declared tariff " includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.				
	(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.	9	9	18	-

	Explanation.- For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract integrated tax @ 5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.				
	Services by way of renting of residential dwelling for use as residence.	Nil	Nil	Nil	Nil
	Services by a person by way of-	Nil	Nil	Nil	Nil
	(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 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.				
	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 one thousand rupees per day or equivalent.	Nil	Nil	Nil	Nil
Heading 9964	(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.	2.5	2.5	5	Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying integrated tax, central tax, state tax or union territory tax on the supply of the service
(Passenger transport services)					
	(ii) Transport of passengers, with or without accompanied belongings by- (a) air conditioned contract carriage other than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.- (a) "contract carriage" has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (b) "stage carriage" has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ; (c) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).	2.5	2.5	5	Provided that credit of input tax charged on goods AND services used in supplying the service has not been taken
	(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	2.5	2.5	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken

	(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	2.5	5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken.
	(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	6	6	12	-
	(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	6	12	-
	(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	2.5	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken
	(vi a) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient	6	6	12	
	(vii) Passenger transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	9	18	-
	Transport of passengers, with or without accompanied belongings, by –	Nil	Nil	Nil	Nil
	(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.				
	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:	Nil	Nil	Nil	Nil
	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.				
	Service of transportation of passengers, with or without accompanied belongings, by—	Nil	Nil	Nil	Nil
	(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).				

<p>Heading 9965</p>	<p>(i) Transport of goods by rail (other than services specified at item no. (iv)).</p>	<p>2.5</p>	<p>2.5</p>	<p>5</p>	<p>Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying integrated tax, central tax, state tax or union territory tax on the supply of the service</p>
<p>(Goods transport services)</p>					

	(ii) Transport of goods in a vessel including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India.	2.5	2.5	5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken
					<i>Explanation</i> : This condition will not apply where the supplier of service is located in non-taxable territory.
	(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).	2.5	2.5	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken
	<i>Explanation</i> .- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.				
	(iii a) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).	6	6	12	Provided that the goods transport agency opting to pay central tax @6% under this entry shall, thenceforth, be liable to pay central tax @6% on all the services of GTA supplied by it.
	<i>Explanation</i> .- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.				
	(iv) Transport of goods in containers by rail by any person other than Indian Railways.	6	6	12	-

	(v) Transportation of natural gas through pipeline	2.5	2.5	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken
	(v) Transportation of natural gas through pipeline	6	6	12	-
	(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	9	9	18	-
	Services by way of transportation of goods-	Nil	Nil	Nil	Nil
	(a) by road except the services of—				
	(i) a goods transportation agency;				
	(ii) a courier agency;				
	(b) by inland waterways.				
	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil	Nil	Nil
	Services by way of transportation by rail or a vessel from one place in India to another of the following goods –	Nil	Nil	Nil	Nil
	(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.				
	Services provided by a goods transport agency, by way of transport in a goods carriage of -	Nil	Nil	Nil	Nil
	(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.				
	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: -	Nil	Nil	Nil	-
	(a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or				
	(b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or				
	(c) any Co-operative Society established by or under any law for the time being in force; or				
	(d) any body corporate established, by or under any law for the time being in force; or				
	(e) any partnership firm whether registered or not under any law including association of persons;				

	(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.				
Heading 9966	“(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	2.5	5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken.
(Rental services of transport vehicles)					
Heading 9966	“(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	6	6	12	-
(Rental services of transport vehicles)					
	“(ii) Rental services of transport vehicles with or without operators, other than (i) above	9	9	18	-
	(iii) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	6	6	12	-
	Services by way of giving on hire –	Nil	Nil	Nil	Nil
	(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.				
Heading 9967	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).	2.5	2.5	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken
(Supporting services in transport)	<i>Explanation</i> .- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.				
	(ii) Supporting services in transport other than (i) above.	9	9	18	-
	(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).	6	6	12	Provided that the goods transport agency opting to pay central tax @6% under this entry shall, thenceforth, be liable to pay central tax @6% on all the services of GTA supplied by it.
	Services provided by a goods transport agency, by way of transport in a goods carriage of -	Nil	Nil	Nil	Nil
	(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.				
	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: -	Nil	Nil	Nil	-
	(a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or				
	(b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or				
	(c) any Co-operative Society established by or under any law for the time being in force; or				
	(d) any body corporate established, by or under any law for the time being in force; or				
	(e) any partnership firm whether registered or not under any law including association of persons;				
	(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.				
	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil	Nil	Nil
	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil	Nil	Nil
	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil	Nil	-
Heading 9968	Postal and courier services.	9	9	18	
					-
Heading 9969	Electricity, gas, water and other distribution services.	9	9	18	
					-
	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil	Nil	Nil
Section 7	Financial and related services; real estate services; and rental and leasing services.				
Heading 9971	(i) Services provided by a foreman of a chit fund in relation to chit.	6	6	12	Provided that credit of input tax charged on goods used in supplying the service has not been taken
(Financial and related services)	<i>Explanation .-</i>				
	(a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount;				

	(b) "foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).				
	(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.			Same rate of integrated tax as on supply of like goods involving transfer of title in goods	-
	(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.			Same rate of integrated tax as on supply of like goods involving transfer of title in goods	-
	(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017.	2.5	2.5	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken
	<i>Explanation</i> .-				<i>Explanation</i> : This condition will not apply where the supplier of the leasing service is located in non-taxable territory.
	(a) "operator" means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;				
	(b) "scheduled air transport service" means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;				
	(c) "scheduled air cargo service" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.				

	(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	65 per cent. of the rate of state tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	65 per cent. of the rate of integrated tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	-
	(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	9	9	18	-
	Services by the Reserve Bank of India.	Nil	Nil	Nil	Nil
	Services by way of—	Nil	Nil	Nil	Nil
	(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.				
	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	Nil	Nil	Nil
	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	Nil	Nil	Nil
	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil	Nil	Nil
	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	Nil	Nil	Nil
	Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999).	Nil	Nil	Nil	Nil

	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	Nil	Nil	Nil
	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.	Nil	Nil	Nil	Nil
	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				
	Services of general insurance business provided under following schemes –	Nil	Nil	Nil	Nil
	(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 BimaYojna;				
	(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).				
	Services of life insurance business provided under following schemes-	Nil	Nil	Nil	Nil
	(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 BimaYojana;				
	(e) Pradhan Mantri Jeevan JyotiBimaYojana;				
	(f) Pradhan Mantri Jan DhanYogana;				
	(g) Pradhan Mantri Vaya Vandan Yojana.				
	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil	Nil	Nil
	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil	Nil	Nil
	Services by the following persons in respective capacities –	Nil	Nil	Nil	Nil
	(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.				
	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	Nil	Nil	Nil
Heading 9972	Real estate services.	9	9	18	
					-
	Services by way of renting of residential dwelling for use as residence.	Nil	Nil	Nil	Nil
	Services by a person by way of-	Nil	Nil	Nil	Nil
	(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 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.				
	Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.	Nil	Nil	Nil	-

<p>Heading 9973</p>	<p>(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.</p>	<p>6</p>	<p>6</p>	<p>12</p>	<p>-</p>
<p>(Leasing or rental services, with or without operator)</p>					
	<p>(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software.</p>	<p>9</p>	<p>9</p>	<p>18</p>	<p>-</p>
<p>[Please refer to <i>Explanation</i> no. (v)]</p>					
	<p>(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.</p>			<p>Same rate of integrated tax as on supply of like goods involving transfer of title in goods</p>	<p>-</p>

	(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.			Same rate of integrated tax as on supply of like goods involving transfer of title in goods	-
	(v) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017.	2.5	2.5	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken
	<i>Explanation</i> .-				<i>Explanation</i> : This condition will not apply where the supplier of the leasing service is located in non-taxable territory.
	(a) "operator" means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;				
	(b) "scheduled air transport service" means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;				
	(c) "scheduled air cargo service" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.				

	(vi) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	65 per cent. of the rate of state tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	65 per cent. of the rate of integrated tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	-
	(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	Same rate of state tax as applicable on supply of like goods involving transfer of title in goods	Same rate of integrated tax as applicable on supply of like goods involving transfer of title in goods	-
	Services by way of giving on hire –	Nil	Nil	Nil	Nil
	(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.				

	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	Nil	Nil	Nil
	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	Nil	Nil	Nil	Nil
	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:	Nil	Nil	Nil	Nil
	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.				
Section 8	Business and Production Services				
Heading 9981	Research and development services.	9	9	18	-
	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:-	Nil	Nil	Nil	Nil
	(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 incubatee.				
Heading 9982	Legal and accounting services.	9	9	18	-
	Services provided by-	Nil	Nil	Nil	Nil
	(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.				
Heading 9983	(i) Selling of space for advertisement in print media.	2.5	2.5	5	-
(Other professional, technical and business services)					
	(ii) Other professional, technical and business services other than (i) above.	9	9	18	-
	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil	Nil	Nil
	Services provided by the Central Government, State Government, Union territory or local authority by way of-	Nil	Nil	Nil	Nil
	(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.				

	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	Nil	Nil	Nil
	Any services provided by,	Nil	Nil	Nil	Nil
	(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.				
	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	Nil	Nil	Nil
Heading 9984	Telecommunications, broadcasting and information supply services.	9	9	18	-
	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil	Nil	Nil
	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil	Nil	Nil
	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	Nil	Nil	Nil
Heading 9985	(i) Supply of tour operators services.	2.5	2.5	5	1. Provided that credit of input tax charged on goods and services used in supplying the service has not been taken
(Support services)	<i>Explanation</i> - "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.				
					2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.
	(ii) Support services other than (i) above	9	9	18	-

	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil	Nil	Nil
	Services by the following persons in respective capacities –	Nil	Nil	Nil	Nil
	(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.				
	Services by way of sponsorship of sporting events organised -	Nil	Nil	Nil	Nil
	(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.				
	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil	Nil	Nil
	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	Nil	Nil	Nil
Heading 9986	(i) Support services to agriculture, forestry, fishing, animal husbandry.	Nil	Nil	Nil	-
	<i>Explanation . - Support services to agriculture, forestry, fishing, animal husbandry mean -</i>				
	(i) 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.				
	(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.				
	(iii) 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.				
	(ii) Support services to mining, electricity, gas and water distribution.	9	9	18	-

	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—	Nil	Nil	Nil	Nil
	(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.				
	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	Nil	Nil	Nil
Heading 9987	Maintenance, repair and installation (except construction) services.	9	9	18	-
Heading 9988	(i) Services by way of job work in relation to-	2.5	2.5	5	-
(Manufacturing services on physical inputs (goods) owned by others)	(a) Printing of newspapers;				
	(b) Textile yarns (other than of man-made fibres) and textile fabrics;				
	(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);				
	(d) Printing of books (including Braille books), journals and periodicals;				
	(da) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil;				
	(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975)				
	(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);				
	(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said chapter;				
	(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);				
	[(i) manufacture of handicraft goods.				
	Explanation.- The expression “handicraft goods” shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.]				

Heading 9988	[(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent	6	6	12	-
(Manufacturing services on physical inputs (goods) owned by others)					
	[(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals {(c) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil.}	2.5	2.5	5	-
	[(iii) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent.	6	6	12	-
	[(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) { (ia), (ii) and (iia)} above.	9	9	18	-
	Services by way of slaughtering of animals.	Nil	Nil	Nil	Nil
	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil	Nil	Nil
	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	Nil	Nil	Nil
Heading 9989	(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract IGST @ 12 per cent. or 5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	6	12	-
Heading 9989	(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services. Other than (i) above.	9	9	18	-
	(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services. Other than (i) above.	9	9	18	-
Section 9	Community, Social and Personal Services and other miscellaneous services				
Heading 9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	9	18	-
	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	Nil	Nil	Nil

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	Nil	Nil	Nil
Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil	Nil	Nil
Services of life insurance business provided under following schemes-	Nil	Nil	Nil	Nil
(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 BimaYojana;				
(e) Pradhan Mantri Jeevan JyotiBimaYojana;				
(f) Pradhan Mantri Jan DhanYogana;				
(g) Pradhan Mantri Vaya Vandana Yojana.				
Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil	Nil	Nil
Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil	Nil	Nil
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	Nil	Nil	Nil
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	Nil	Nil	Nil
Services provided by-	Nil	Nil	Nil	Nil
(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.				
Services provided by the Central Government, State Government, Union territory or local authority by way of-	Nil	Nil	Nil	Nil
(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.				
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	Nil	Nil	Nil

	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	Nil	Nil	Nil
	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	Nil	Nil	Nil
	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	Nil	Nil	Nil
	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:	Nil	Nil	Nil	Nil
	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.				
	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	Nil	Nil	Nil
	Any services provided by, _	Nil	Nil	Nil	Nil
	(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.				
Heading 9992	Education services.	9	9	18	-
	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	Nil	Nil	Nil
	Services provided -	Nil	Nil	Nil	Nil
	(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.				

	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: -	Nil	Nil	Nil	Nil
	(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.				
	Services provided to a recognised sports body by-	Nil	Nil	Nil	Nil
	(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.				
	Any services provided by,	Nil	Nil	Nil	Nil
	(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.				
	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	Nil	Nil	Nil
	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	Nil	Nil	Nil
	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	Nil	Nil	Nil
Heading 9993	Human health and social care services.	9	9	18	-
	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	Nil	Nil	Nil	Nil
	Services by way of-	Nil	Nil	Nil	Nil
	(a) health care services by a clinical establishment, an authorised medical practitioner or para-medics;				
	(b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.				
Heading 9994	Sewage and waste collection, treatment and disposal and other environmental protection services.	9	9	18	-

	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	Nil	Nil	Nil
	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil	Nil	Nil
Heading 9995	Services of membership organisations.	9	9	18	-
	Services by a person by way of-	Nil	Nil	Nil	Nil
	(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 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.				
	Service by an unincorporated body or a non- profit 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 –	Nil	Nil	Nil	Nil
	(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 five thousand 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.				
Heading 9996	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama or planetarium.	9	9	18	-
(Recreational, cultural and sporting services)					
	(ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	9	9	18	-

	(iii) 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.	14	14	28	-
	(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	14	28	-
	(v) Gambling.	14	14	28	-
	(vi) Recreational, cultural and sporting services other than (i), (ii), (iii), (iv) and (v) above.	9	9	18	-
	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Nil	Nil	Nil	Nil
	Services provided to a recognised sports body by-	Nil	Nil	Nil	-
	(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.				
	Services by an artist by way of a performance in folk or classical art forms of-	Nil	Nil	Nil	Nil
	(a) music, or				
	(b) dance, or				
	(c) theatre,				
	if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.				
	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil	Nil	Nil
	Services by way of training or coaching in recreational activities relating to-	Nil	Nil	Nil	Nil
	(a) arts or culture, or				
	(b) sports by charitable entities registered under section 12AA of the Income-tax Act.				
	Services by way of right to admission to-	Nil	Nil	Nil	Nil
	(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 (c) above.				
	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force.	Nil	Nil	Nil	-
Heading 9997	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	9	18	-
	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	Nil	Nil	Nil
Heading 9998	Domestic services.	9	9	18	-
Heading 9999	Services provided by extraterritorial organisations and bodies.	9	9	18	-
	Services by a foreign diplomatic mission located in India.	Nil	Nil	Nil	Nil
Chapter 99	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration				Compensation cess - Same rate of cess as applicable on supply of similar goods involving transfer of title in goods

Chapter 99	Transfer of right in goods or of undivided share in goods without the transfer of title thereof				Compensation cess - Same rate of cess as applicable on supply of similar goods involving transfer of title in goods
Chapter 99	Leasing of motor vehicles purchased and leased prior to 1st July 2017				65% of the rate of cess as applicable on supply of similar goods involving transfer of title in goods.
					Note: Nothing contained in this entry shall apply on or after 1st day of July, 2020"