

Reverse charge chart on specified services

The supply of services under reverse charge mechanism has been notified vide **Notification No. 13/2017-C.T. (Rate), dated 28-6-2017** as amended from time to time under Section 9(3) of the CGST Act, 2017 and the list of services that will be under

Sr. No.	Category of Supply of Services	Supplier of Service	Recipient of service	GST Rate
(1)	(2)	(3)	(4)	
1.	GTA Services : Supply of Services by a Goods Transport Agency (GTA) who has not paid central tax @ 6% in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act,1948;or	Goods Transport Agency (GTA)	(a) any factory registered under or governed by the Factories Act,1948; or (b) any society registered under the Societies Registration Act, 1860 or under any other law for the time being in force in any part of India; or	5%
	(b) any society registered under the Societies Registration		(c) any cooperative society established by or under any law;	
	Act,1860 or under any other law for the time being in force in any part of India; or (c) any cooperative society established by or under any law; or (d) any person registered under CGST/IGST/SGST/or UTGST Act; or (e) anybody corporate established, by or under any law; or		(d) any person registered under CGST/IGST/SGST/UTGST Act; or(e) anybody corporate established, by or under any law; or(f) any partnership firm whether registered or not under any law including association of persons; or(g) any casual taxable person located in the taxable territory.	
	(f) any partnership firm whether registered or not under any law including association of persons; or (g) any casual taxable person; located in the taxable territory.			
	“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way			

	of transport of goods in a goods carriage by road, to, – (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.”			
2.	Legal Services Services provide by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.	An individual advocate including a senior advocate or firm of advocates.	Any business entity located in the taxable territory.	18%
	<i>Explanation.</i> – ‘Legal service’ means any service provided in relation to advice, consultancy or assistance in any manner and includes representational services before any Court, Tribunal or Authority.			
3	Arbitral Services Services supplied by an arbitral Tribunal to a business entity.	An arbitral Tribunal	Any business entity located in the taxable territory.	18%
4	Sponsorship Services Service provided by way of Sponsorship Service to anybody corporate or partnership firm.	Any person	Anybody corporate or partnership firm located in the taxable territory.	18%
5	Government Services : Services supplied by the Central Government, State Government, Union	Central Government, State Government,	Any Business Entity located in the taxable territory.	18%

	<p>territory or local authority to a business entity excluding the following :</p> <p>(A) renting of immovable property service, and</p> <p>(B) services specified below :-</p> <p>(i) services by the Department of posts by way of speed post, life insurance, express parcel post and agency services provided to a person other than Central Government, State Government or Union territory or local authority;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers.</p>	Union territory or Local Authority		
5A	<p>Services by the Government: Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (with effect from 25-1-2018).</p>	Central Government, State Government, Union territory or Local Authority.	Any person registered under the Central Goods and Services Tax Act, 2017	18%
5AA	<p>Services by way of renting of residential dwelling to a registered person.</p> <p>Notification No.5/2022C.T.(Rate), dated 13.07.2022</p>	Any Person	Any person registered under the Central Goods and Services Tax Act, 2017	18%

5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any Person	Promoter	18%
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development	Any person	Promoter	18%

	charges or by any other name) and/or periodic rent for construction of a project by a promoter.			
6	Services by the Director: Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	A company or a body corporate located in the taxable territory	18%
7	Insurance Agent Service: Services provided by an insurance agent to person carrying on insurance business.	An Insurance Agent	Any person carrying on insurance business, located in the taxable territory.	18%
8	Recovery Agent Service: Services provided by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A Recovery Agent	Banking company or financial institution or a non-banking financial company, located in the taxable territory.	18%
9	Copyright Service Supply of Services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of Section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like.	The Music company, producer or the like, located in the taxable territory.	18%
9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of subsection (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	Publisher located in the taxable territory:- Provided that nothing contained in this entry shall apply where:- (i) the author has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and filed a declaration, in form at annexure I, within the time limit prescribed	12%

	(Sl.9 & 9A changes carried vide Notification No. 22/2019-C.T (Rate) dated 30.09.2019 with effect from 1 st October,2019		therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay central tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Central Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Central Goods and Service Tax Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option; (ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv- I to the publisher. ”;	
10	Reserve Bank Services : Supply of services by the members of Overseeing Committee to (Reserve Bank of India Effective from 13-10-2017)	Members of Overseeing Committee constituted by the Reserve Bank of India.	Reserve Bank of India	18%
11	Services by DSAs : Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs) Effective from 27-7-2018).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.	18%

12	Services provided by Business Facilitator (BF) to a banking company.	Business facilitator (BF)	A banking company, located in the taxable territory.	18%
13	Services provided by an agent of Business Correspondent (BC) to Business Correspondent (BC).	An agent of Business Correspondent (BC).	A business correspondent, located in the taxable territory.	18%
14	<p>Security Services (services provided by way of supply of security personnel) provided to a registered person :</p> <p>Provided that nothing contained in the entry shall apply to,- (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Government agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under Section 10 of the said Act. Sl. No. 12 to 14 vide Notification No.29/2018-C.T. (Rate) dated 31-12-2018. w.e.f. 1-1-2019)</p>	Any person other than a body corporate.	A registered person, located in the "taxable territory."	18%
15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient,	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice	Any body corporate located in the taxable territory".	5%

	<p>provided to a body corporate.</p> <p>Notification No.29/2019-Central Tax (Rate), dated 31.12.2019.</p>	<p>charging central tax at the rate of 6% to the service recipient.</p>		
16	<p>Services of lending securities of Securities under Lending scheme, 1997 (Scheme). Securities and Exchange Board of India (SEBI), as amended.</p> <p>Sl.16changes have carried vide Notification No.22/2019-C.T (Rate) dated 30.09.2019 with effect from 1'st October, 2019.</p>	<p>Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the scheme of SEBI.</p>	<p>Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI).</p>	18%

Reverse charge Chart under IGST

In addition to cited (Table -2) services, the following two additional services has been notified by the Central Government vide **Notification No.10/2017-Integrated Tax(Rate) Dated 28-06-2017** wherein whole of the tax shall be payable by the recipient on services under Section 5(3) of IGST Act,2017 on Reverse charge basis

Sl.No.	Category of Supply of Services	Supplier of Service	Recipient of service	Gst Rate
(1)	(2)	(3)	(4)	
1	Any service supplied by any person who is located in a non-taxable territory to any person other than non-taxable online recipient.	Any person located in a non-taxable territory.	Any person located in the taxable territory other than non-taxable online recipient.	18%
10	Services supplied by 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.	A person located in a non-taxable territory.	Importer, as defined in Sec 2(26) of the Customs Act,1962, located in the taxable territory	5%