

# GST Rate Schedule – Reverse Charges - Services

## GST Rate Schedule – Services – Reverse Charges - As Applicable To C.B. Box Industry

Sl. No.	Service	Provider of service	Recipient of Service	GST Rate (100% Payable By Receiver)
1	Taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory other than non-assessee online recipient (OIDAR)	Any person who is located in a non- taxable territory	Any person located in the taxable territory other than non-assessee online recipient (Business Recipient)	18% With ITC
2	Services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road	Goods Transport Agency (GTA)	(a) any factory registered under or governed by the Factories Act, 1948; (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; (c) any co-operative society established by or under any law; (d) any person registered under CGST/SGST/UTGST Act; (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons. (g) Casual taxable person	5% No ITC
3	Services provided or agreed to be provided by an individual advocate or firm of advocates by way of legal services, directly or indirectly	An individual advocate or firm of advocates	Any Business Entity	18% With ITC
4	Services provided or agreed to be provided by an arbitral tribunal	An arbitral tribunal	Any Business Entity	18% With ITC
5	Sponsorship services	Any Person	Any body corporate or partnership firm	18% With ITC

# GST Rate Schedule – Reverse Charges - Services

Sl. No.	Service	Provider of service	Recipient of Service	GST Rate (100% Payable By Receiver)
6	Services provided or agreed to be provided by Government or local authority excluding, - (1) renting of immovable property, and (2) services specified below- (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 Government; (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	Government or local authority	Any Business Entity	18% With ITC
7	Services provided or agreed to be provided 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.	18% With ITC
8	Services 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 non-taxable territory to a person located in non-taxable territory	Importer as defined under clause (26) of section 2 of the Customs Act, 1962	5% With ITC of Input Services

**Note:**

- 1) Service Accounting Codes (SAC) have to be used for services. (SAC are same as used under service tax)
- 2) GST is also to be paid on Services, received from un registered providers on reverse charges. Please refer to the following link for GST Rates on all services

<http://www.cbec.gov.in/resources/htdocs-cbec/gst/Schedule%20of%20GST%20rates%20for%20services.pdf>