

## SERVICES UNDER REVERSE CHARGE AS APPROVED BY GST COUNCIL

The *fitment of rates of services* were discussed on 19 May 2017 during the 14<sup>th</sup> GST Council meeting held at Srinagar, Jammu & Kashmir. The Council has broadly approved the GST rates for services at Nil, 5%, 12%, 18% and 28%. The list of services that will be under reverse charge as approved by the GST Council is given below. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes. The decisions of the GST Council are being communicated for general information and will be given effect to through gazette notifications which shall have force of law.

Sl. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
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	Nil	Any person located in the taxable territory other than non-assessee online recipient (Business Recipient)	100%
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)	Nil	(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	100%

## List Of Services Under Reverse Charge

**Ernst & Young**



**List Of Services Under Reverse Charge:**

## **List Of Services Under Reverse Charge** Book Review: Unveiling the Power of Words

In a global driven by information and connectivity, the ability of words has be more evident than ever. They have the capability to inspire, provoke, and ignite change. Such is the essence of the book **List Of Services Under Reverse Charge**, a literary masterpiece that delves deep to the significance of words and their effect on our lives. Published by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall impact on readers.

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