

**Decisions taken on Services at 20<sup>th</sup> GST Council Meeting on 5 August, 2017**

<b>S. No.</b>	<b>Description of service</b>	<b>From</b>	<b>To</b>
1.	Job work services in respect of the textiles and textile products (including MMF yarn, garments, made-ups, etc. falling in Chapters 50 to 63)	18%/5%	5%
2	Services by way of printing of newspapers, books (including Braille books), journals and periodicals where only content is supplied by the publisher and the physical inputs including paper used for printing belongs to the printer	18% with full ITC	12% with full ITC
3	Services by way of printing of newspapers, books (including Braille books), journals and periodicals using physical inputs owned by others (including an unregistered publisher/supplier)	18% with full ITC	5% with full ITC
4	Works contract services provided to Government, local authority or governmental authority and in respect of post-harvest storage infrastructure for agricultural produce, mechanized food grain handling system	18% with full ITC	12% with full ITC
5	Margin/commission payable to Fair Price Shop Dealers by Central/ State Governments	18% with full ITC	Nil
6	Admission to planetarium	28% with full ITC	18% with full ITC
7	Rent-a-cab service	Allowed option of 12% GST with full ITC. 5% GST with no ITC will also continue	
8	Goods Transport Agency Service (GTA)	Allowed option of 12% GST with full ITC under forward charge. 5% GST with no ITC will also continue. (However, the GTA has to give an option at	

		the beginning of financial year)
9	In case of small house-keeping service providers (plumbers/carpenters) providing services through Electronic Commerce Operators (ECO), liability to pay GST placed on ECO	
10	Partnership firm or a firm includes LLP ( Limited liability Partnership) for the purposes of levy (including exemption therefrom) of GST on legal services.	
11	To clarify that legal services (including representational services) provided by an individual advocate or a senior advocate or a firm of advocates (including LLP) provided to a business entity in taxable territory are covered under reverse charge mechanism	
12	Goods required by FIFA and Services provided by and to FIFA and its subsidiaries in connection with FIFA U-17 World Cup to be hosted in India in 2017 shall be exempted from GST	
13	New crop insurance schemes <b>Pradhan Mantri Fasal Bima Yojana (PMFBY)</b> introduced from Kharif 2016-17 in place of National Agricultural Insurance Scheme (NAIS) and Modified National Agricultural Insurance Scheme (MNAIS), and <b>Restructured Weather Based Crop Insurance Scheme (RWCIS) introduced</b> in place of Weather Based Crop Insurance Schemes , shall be extended exemption from GST.	