RCM LIST UPDATED TILL 31.12.18 AS PER GST ACTs

List of Goods / Services	SRN of IGST	SRN of CGST/ SGST	Category of Supply of Goods / Services	Supplier of Goods / Service	Recipient of Goods / Service	Applicable to	CGST(R) Noti. No.	IGST(R) Noti. No.
SERVICES								
1	1	NA	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.	NA to CGST	--	10/2017 (w.e.f. 01-07-17)
2	2	1	Supply of Services by a goods transport agency (GTA), who has not paid CGST/SGST at the rate of 6%/ IGST-12% , in respect of transportation of goods by road to- (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; or (d) any 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; or (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; or (g) any casual taxable person.	Goods Transport Agency (GTA)	(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; or (d) any 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; or (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; or (g) any casual taxable person; located in the taxable territory.	CGST & IGST	13/2017 (w.e.f. 01-07-17)	10/2017 (w.e.f. 01-07-17)
3	3	2	Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.	An individual advocate/ firm of advocates.	Any business entity located in the taxable territory.	CGST & IGST	13/2017 (w.e.f. 01-07-17)	10/2017 (w.e.f. 01-07-17)
4	4	3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.	CGST & IGST	13/2017 (w.e.f. 01-07-17)	10/2017 (w.e.f. 01-07-17)
5	5	4	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.	CGST & IGST	13/2017 (w.e.f. 01-07-17)	10/2017 (w.e.f. 01-07-17)
6	6	5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, – (1) renting of immovable property (Deleted and refer entry 5A/6A for CGST & IGST res.) , 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 Central Government, State Government or Union territory or local authority; (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.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.	CGST & IGST	13/2017 (w.e.f. 01-07-17)	10/2017 (w.e.f. 01-07-17)

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6	6A	5A	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 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017.	CGST & IGST	03/2018 (w.e.f. 25-01-18)	03/2018 (w.e.f. 25-01-18)
7	7	6	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	The company or a body corporate located in the taxable territory.	CGST & IGST	13/2017 (w.e.f. 01-07-17)	10/2017 (w.e.f. 01-07-17)
8	8	7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.	CGST & IGST	13/2017 (w.e.f. 01-07-17)	10/2017 (w.e.f. 01-07-17)
9	9	8	Services supplied by a recovery agent to a banking company or a financial institution or a non- banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.	CGST & IGST	13/2017 (w.e.f. 01-07-17)	10/2017 (w.e.f. 01-07-17)
10	10	NA	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 non-taxable territory	Importer, as defined in clause (26) of section 2 of the Customs Act, 1962(52 of 1962), located in the taxable territory.	NA to CGST as Foreign person RCM provision	--	10/2017 (w.e.f. 01-07-17)
11	11	9	Supply of services by an author, 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 literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.	CGST & IGST	13/2017 (w.e.f. 01-07-17)	10/2017 (w.e.f. 01-07-17)
12	12	10	Supply of services by the members of Overseeing Committee to Reserve Bank of India.	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.	CGST & IGST	33/2017 (w.e.f. 13-10-17)	34/2017 (w.e.f. 13-10-17)
13	13	11	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).	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.	CGST & IGST	15/2018 (w.e.f. 27-07-18)	16/2018 (w.e.f. 27-07-18)
14	14	12	Services provided by business facilitator (BF) to a banking company.	Business facilitator (BF)	A banking company, located in the taxable territory	CGST & IGST	29/2018 (w.e.f. 01-01-19)	30/2018 (w.e.f. 01-01-19)
15	15	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.	CGST & IGST	29/2018 (w.e.f. 01-01-19)	30/2018 (w.e.f. 01-01-19)
16	16	14	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this 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) 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 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.	Any person other than a body corporate	A registered person, located in the taxable territory.	CGST & IGST	29/2018 (w.e.f. 01-01-19)	30/2018 (w.e.f. 01-01-19)

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				GOODS				
17	1	1	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person	CGST & IGST	04/2017 (w.e.f. 01-07-17)	04/2017 (w.e.f. 01-07-17)
18	2	2	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person	CGST & IGST	04/2017 (w.e.f. 01-07-17)	04/2017 (w.e.f. 01-07-17)
19	3	3	Tobacco leaves	Agriculturist	Any registered person	CGST & IGST	04/2017 (w.e.f. 01-07-17)	04/2017 (w.e.f. 01-07-17)
20	4	4	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person	CGST & IGST	04/2017 (w.e.f. 01-07-17)	04/2017 (w.e.f. 01-07-17)
21	4A	4A	Raw cotton	Agriculturist	Any registered person.	CGST & IGST	43/2017 (w.e.f. 14-11-17)	45/2017 (w.e.f. 15-11-17)
22	5	5	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. Explanation.- For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules,2010, made under the provisions of sub section 1 of 2 section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).	CGST & IGST	04/2017 (w.e.f. 01-07-17)	04/2017 (w.e.f. 01-07-17)
23	6	6	Used vehicles, seized and confiscated goods, old and used goods,waste and scrap	Central Government,State Government, Union territory or a local authority	Any registered person	CGST & IGST	36/2017 (w.e.f. 13-10-17)	37/2017 (w.e.f. 13-10-17)
24	7	7	Priority Sector Lending Certificate	Any registered person	Any registered person	CGST & IGST	11/2018 (w.e.f 28-05-18)	12/2018 (w.e.f 28-05-18)

* As per Notification No. 22/2018 – Central Tax (Rate) dated 06-08-2018 & Notification No. 23/2018 – Integrated Tax (Rate) dated 06-08-2018 exempts intra-State & inter-state supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of CGST u/s 9(4) and IGST u/s 5(4) livable thereon. These notifications shall remain in force till 30.09.2019.

** The information contained in the above table is for general information purposes only and updated till 31.12.18. For more detailed and conceptual reading, kindly refer www.cbic.gov.in

Complied by : CA. Poonam N. Shah