

Reverse Charge Mechanism (RCM) under the GST in India

(A) RCM for the Services

S.No	Description of Services	Person Liable to Pay the RCM	Rate of RCM %
1	Taxable service provided by a person as located in Non-Taxable Territory	Recipient is a person as located in Taxable Territory	100%
2	Goods Transport Agency (GTA) Services	Recipient is a factory , Society, registered person, company, partnership firm, casual taxable person	100%
3	Legal Consultancy Service	Recipient is a business entity	100%
4	Arbitral Tribunal Service	Recipient is a business entity	100%
5	Sponsorship Service	Recipient is a Body Corporate or Partnership firm/LLP	100%
6	Director Service	Recipient is a Body Corporate	100%
7	Insurance Agent Service	Recipient is engaged in insurance business	100%
8	Recovery Agent Service	Recipient is a banking company NBFC or Financial institution	100%
9	Transport of goods in vessel from Outside India	Recipient is an importer	100%
10	Copyright service	Recipient is a Publisher , Music company or producer	100%
11	Radio Taxi Transport Service (through E-Commerce Operator)	Recipient is an E-Commerce operator	100%
12	Accommodation Service in hotel (through E-Commerce operator)	Recipient is an E-Commerce operator	100%
13	Housekeeping Service (Through E-Commerce operator)	Recipient is an E-Commerce operator	100%
14	All Services provided by Govt. or Local Authority (Except certain Services like (i) Rental (ii) Postal (iii) Air craft (iv) Transport	Recipient is an Business entity	100%

15	Services provided by an Overseeing Committee Members to RBI	Recipient is RBI	100%
16	Services provided by a Business Facilitator (BF)	Recipient is a banking company as located in taxable Territory	100%
17	Services provided by a Direct Selling Agent (DSA) to a banking company	Recipient is a banking company as located in taxable Territory	100%
18	Renting Services provided by Govt. to GST Registered person	Recipient as a GST registered person	100%
19	Services provided by an agent of a Business Correspondent (BC) to another BC	Recipient is another BC as located in Taxable Territory	100%
20	Security Services as provided to GST registered person	Recipient is a GST registered person	100%
21	Renting of Motor Vehicle	Recipient is a both corporate as located in taxable territory	100%
22	Services provided as TDR, FSI or long term lease to a promoter of commercial construction	Recipient is a promoter of commercial construction	100%
23	Services of Lending of Securities under Securities Lending Scheme	Recipient is a Borrower	100%

(B) RCM for the Goods

S.No.	Description of Goods	Supplier of Goods	Receiver of Goods	Rate of RCM %
1	Cashew Nuts in shell	Agriculturist	GST Registered Person	100%
2	Bidi Wrapper Leaves (Tendu)	Agriculturist	GST Registered Person	100%
3	Tobacco Leaves	Agriculturist	GST Registered Person	100%
4	Silk Yarn	Manufacturer of silk yarn	GST Registered Person	100%
5	Supply of Lottery	Govt.	Lottery distributor or Selling agent	100%

6	Raw Cotton	Agriculturist	GST Registered Person	100%
7	'Used' vehicles, seized confiscated goods, old & used goods, waste and scrap	Govt.	GST Registered Person	100%

● **Disclaimers:**

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