

Decisions taken on Services – 21st GST Council Meeting, 9th September, 2017

The following decisions were taken by the GST Council at its 21st meeting held in Hyderabad on 9th September, 2017. 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.

1. To reduce the rate of GST on following services from 18% to 12%:

Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –

(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or

(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the CGST Act, 2017 (namely, MPs/Members of State Legislatures, Panchayats, Municipalities, other local authorities, persons holding constitutional posts, chairperson/member/director in a body established by Central Government, State Government or local authorities etc.).

2. To clarify that place of supply of satellite launch services by ANTRIX to international customers would be outside India in terms of section 13(9) of IGST Act, 2017 and where such supply meets the requirements of section 2(6) of IGST Act and thus constitutes export of service shall be zero rated. Where satellite launch service is provided to a person in India, the place of supply of satellite launch service would be taxable.

3. To exempt services by way of admission to FIFA U-17 Football World Cup- 2017 events from GST.