

## GST Rates Applicable on Supply of Goods and Service by BIS

S. No.	Service/Goods	SAC Code (Supply of Service)	HSN Code (Supply of Goods)	IGST Rates	CGST+ SGST (or UTGST) Rates	
					CGST	SGST (or UTGST)
1.	Product Certification	998349		18%	9%	9%
2.	Management System Certification	998349		18%	9%	9%
3.	Hall Marking Centres for transfer of Revenue sharing to BIS	999799		18%	9%	9%
4.	Registration of Jeweller for sale of Hallmark Jeweller	998349		18%	9%	9%
5.	Foreign Manufacturers Certification Scheme					
	a. Remittance in Foreign Currency by the applicant/licensees from abroad	998349		Exempted	Exempted	Exempted
	b. Remittance in Indian Currency from applicant/licensees from SAARC and from Indian representative of the manufacture located outside India	998349		18%	9%	9%
6.	Compulsory Registration Scheme	998349		18%	9%	9%

7.	Sale of Standards					
	(i) Hard Copy		4901.10.10	Exempted	Exempted	Exempted
	(ii) On-line Sales (Hard Copy)		4901.10.10	Exempted	Exempted	Exempted
	(iii) On-line Sale (Softcopy Copy)	998431		18%	9%	9%
	(iv) DVD on Lease through Book Supply Bureau (BSB)	998396		18%	9%	9%
8.	Standards India Subscription		4902	Exempted	Exempted	Exempted
9.	Library Membership Fee	998451		18%	9%	9%
10.	Payment towards Training Fee	999294		18%	9%	9%
11.	Royalty for Reproduction of Indian Standards	997334		18%	9%	9%
12.	Technical Information Services	998393		18%	9%	9%
13.	Lab Recognition Scheme	998349		18%	9%	9%