

## ◦ Pension Services

Service by way of collection of contribution under :-

- ATAL Pension Yojana
- Any Pension Scheme of S.G.

## ◦ Business Facilitator @ Business Correspondents Services

- 1) Business facilitator or correspondents provide banking services for banks in **RURAL AREAS**.
- 2) Intermediaries help business facilitator @ correspondents in delivering these services in **RURAL AREAS**.
- 3) Business Facilitators @ Correspondents provide similar services for Insurance companies in **RURAL AREAS**.

## o Sponsorship Services

- 1) Sponsorship of event by National sports Federations where teams represent a distinct, state (or) country.

Example:- M.V. U. sponsoring the Ranje Trophy, where state Cricket teams compete with each other.

- 2) Sponsorship of events by educational (or) special sports bodies like Universities (or) Federation for disabled athletes.
- 3) Sponsorship of event by the Central Civil Services culture and sports board.
- 4) Sponsorship of the Indian Olympic Association for national level sports event.
- 5) Sponsorship under the Panchayat Yuva AUR Khel Abhiyan.

## o Legal Service

Already covered with RCM

**IMPORTANT :-****Performance by an Artist**

- 1) An Artist performing in folk (OR) classical music, dance, (OR) theatre are exempt from GST if they charge Rs. 1,50,000 (OR) less per performance.

The exemption shall NOT apply to service provided by such artist as a "BRAND AMBASSADOR".

**0 Right To Admission to Various Events**

services by way of admission to :-

Exempt  
without  
limit

1) Museum, National Park, wildlife sanctuary, Tiger Reserve, Zoo.

2) Protected Monuments declared by Govt.

3) Following events / places where the consideration for right to admission is **NOT MORE THAN 500 PER PERSON**

→ Circus, Dance (OR) theatrical performance including drama, (OR) ballet.

→ Award Function, concert, pageant, Musical performance (OR) any sporting event other than recognised sporting event.

→ Recognised Sporting Event

→ Planetarium.

## o Services By Unincorporated Body / Non-Profit Entity

1) Services By Unincorporated Body / Non-profit Entity  
i.e. RWA To its Members as reimbursement /  
share of contribution upto an amount of  
Rs. 7500 per month per Member for the  
Goods (or) Services

## o Other Exemptions

→ Toll charges

→ Electricity

→ Services by a Foreign diplomatic Mission  
located in India.

→ Services by way of providing information  
RTI Act.

→ Services by way of "public conveniences"  
such as Bathroom, washroom, Urinal  
(or) toilets.

→ Services provided to a recognised sports Body by:-  
↓  
BCCI

- a) an individual as a player, referee, Umpire, Coach or team Manager for participation in a sporting event organised by a R.S.B.
- b) Another Recognised Sports Body.

→ Services by way of giving on hire -

- a) To a State Transport undertaking, a Motor Vehicle meant to carry more than 12 passengers.
- b) To a Local Authority an EV meant to carry more than 12 passengers.
- c) To GTA, a means of transportation of goods.
- d) MV for transportation of students, faculty and staff.