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RAJESH BHAUWALA & CO.

CHARTERED ACCOUNTANTS

(Only For Education Purpose)

GST SAC CODE FOR REAL ESTATE SERVICES

	SAC	RATE
Rental or leasing Services involving own or leased non-residential property	997212	18%
Rental or leasing Services involving own or leased Residential property	997211	18%
Property Sales on a fee or Commission basis or on contract basis	997222	18%
Property Management Services on a fee or commission or on contract basis	997221	18%
Construction Services of commercial building (After land deduction-1/3 rd)	995414	12%
Land sales on a fee/commission basis or contract basis	997223	18%
Construction Service (Affordable housing) (After Land deduction 1/3 rd)	995411	1%
Construction Service (Non-Affordable housing) (After land deduction 1/3 rd)	995411	5%
Construction Service (Commercial in RREP) (After land deduction-1/3 rd)	995414	5%
Construction Service (Residential)(other than new scheme) (After land deduction-1/3 rd)	995411	12%
Construction Service (on going Affordable Residential project) specified in notification(After land deduction-1/3 rd)	995411	8%

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Section, Heading or Group	Service Description
SECTION 5	CONSTRUCTION SERVICES
HEADING 9954	CONSTRUCTION SERVICES
Group 99541	Construction services of buildings
995411	Construction services of single dwelling or multi dwelling or multi-storied residential buildings
995412	Construction services of other residential buildings such as old age homes, homeless shelters, hostels and the like
995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
995414	Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings
995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings
995416	Construction services of other buildings nowhere else classified
995419	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the buildings covered above

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Group 99542	General construction services of civil engineering works
995421	General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels
995422	General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks
995423	General construction services of long-distance underground/overland/ submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works
995424	General construction services of local water and sewage pipelines, electricity and communication cables and related works
995425	General construction services of mines and industrial plants
995426	General Construction services of Power Plants and its related infrastructure
995427	General construction services of outdoor sport and recreation facilities
995428	General construction services of other civil engineering works nowhere else classified
995429	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above

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Group 99543	Site preparation services
995431	Demolition services
995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling and boring and core extraction, digging of trenches
995433	Excavating and earthmoving services
995434	Water well drilling services and septic system installation services
995435	Other site preparation services nowhere else classified
995439	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
Group 99544	Assembly and erection of prefabricated constructions
995441	Installation, assembly and erection services of prefabricated buildings
995442	Installation, assembly and erection services of other prefabricated structures and constructions
995443	Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like)
995444	Other assembly and erection services nowhere else classified
995449	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above

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Group 99545	Special trade construction services
995451	Pile driving and foundation services
995452	Building framing and roof framing services
995453	Roofing and waterproofing services
995454	Concrete services
995455	Structural steel erection services
995456	Masonry services
995457	Scaffolding services
995458	Other special trade construction services nowhere else classified
995459	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
Group 99546	Installation services
995461	Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services
995462	Water plumbing and drain laying services
995463	Heating, ventilation and air conditioning equipment installation services
995464	Gas fitting installation services
995465	Insulation services
995466	Lift and escalator installation services
995468	Other installation services nowhere else classified

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995469	Services involving repair, alterations, additions, replacements, maintenance of the installations covered above
Group 99547	Building completion and finishing services
995471	Glazing services
995472	Plastering services
995473	Painting services
995474	Floor and wall tiling services
995475	Other floor laying, wall covering and wall papering services
995476	Joinery and carpentry services
995477	Fencing and railing services
995478	Other building completion and finishing services nowhere else classified
995479	Services involving repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above
Heading 9954 : Construction Services : Explanatory Notes to the Scheme of Classification	
9954 Construction services: This heading includes: (i) General construction services for all complete constructions. (ii) Specialized construction services <i>i.e.</i> , services related to parts of buildings or civil engineering works, rather than the complete construction object.	

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99541 General construction services of buildings.

995411 General Construction services of single dwelling or multi dwelling or multi-storied residential buildings

This service code includes

- (i) Construction services of single dwelling or multi dwelling residential buildings.
- (ii) Construction services of single storied or multi-storied residential buildings.

995412 General Construction services of other residential buildings

This service code includes

- (i) construction services of residential buildings for communities, including residences for the elderly, students, children and other social groups such as retirement homes, hostels, fraternity homes, orphanages, homeless shelters etc.

995413 General construction services of industrial buildings

This service code includes construction services of :

- (i) buildings used for production and assembly activities of industrial establishments
- (ii) factories, plants and workshops
- (iii) agricultural buildings, including silos and other storage facilities

This service code does not include:

- construction services of mining facilities, cf. 995425
- construction services of power plants, cf. 995426



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995414 General construction services of commercial buildings

This service code includes construction services of commercial or administrative buildings such as:

- (i) buildings used primarily in the wholesale and retail trades;
- (ii) shopping centres, shopping malls, department stores, detached shops and boutiques, indoor markets etc.;
- (iii) warehouses;
- (iv) exhibition halls;
- (v) office buildings and bank buildings;
- (vi) air, rail or road transport terminals;
- (vii) parking garages and petrol and service stations.

995415 General construction services of other non-residential buildings

This service code includes construction services for:

- (i) public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs;
- (ii) hotels, motels, inns, hostels and similar buildings;
- (iii) restaurants;
- (iv) educational buildings such as schools, colleges, universities, libraries, archives and museums;
- (v) health-related buildings such as hospitals, clinics and sanatoria, including veterinary clinics;
- (vi) indoor sports or recreation installations (ice rinks, gymnasias, indoor tennis courts, general-purpose sports halls, boat sheds, boxing rings, etc.;

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- (vii) convention and congress centres;
- (viii) religious buildings;
- (ix) prison buildings; law courts, parliament buildings;
- (x) non-residential farm buildings;
- (xi) communication buildings (radio and television broadcast buildings, telephone exchange buildings, telecommunications centres etc.);

This service code does not include construction services for outdoor sports and recreation facilities, cf. 995427

995416 General construction services of other buildings n.e.c

This service code includes construction of other buildings not elsewhere specifically classified.

995419 Services involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the buildings covered above.

This service code includes services involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the buildings covered above.

99542 General construction services of civil engineering works

995421 General construction services of highways, streets, roads, railways, airfield runways, bridges and tunnels

This service code includes construction services :

- (i) for formations of highways, including elevated highways, roads, streets, other vehicular and pedestrian ways and open car parks;
- (ii) footpaths, traffic-calming structures, cycle tracks, etc;
- (iii) vehicular and pedestrian underpasses and overpasses;
- (iv) construction or restoration of road surface and parking lots with asphalt, concrete, etc;

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- (v) installation services of crash barriers, low separating walls, traffic signs, etc.;
- (vi) creation, maintenance and signposting of tracks and paths;
- (vii) painting services of markings on roads, parking lots and similar surfaces;
- (viii) railway roadbeds for long-line and commuter rails, street tramways and underground or elevated urban rapid transit systems;
- (ix) railway electrification structures including laying services of ballast and rails;
- (x) installation services of switch gear, points and crossings;
- (xi) construction services of control and safety systems for railway tracks;
- (xii) construction services of funicular railways and cable car systems;
- (xiii) construction services for airfield runways, including taxiways, aprons and related airport structures other than buildings;
- (xiv) construction of bridges, highway, road and railway tunnels and tunnels for underground railway traffic

995422 General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks

This service code includes construction services for construction of :

- (i) aqueducts, water conduits and similar waterways designed to convey water for the purpose of water supply, except pipelines;
- (ii) harbour bottoms and harbour channels, breakwaters, quays, piers, jetties, docks, wharves and similar structures;
- (iii) riverworks and canal construction for water transport traffic;
- (iv) locks, floodgates, sluices, lifts, dry docks, slipways, barrages and other hydromechanical structures;

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- (v) dredging services, rock and silt removal and other water-associated construction services;
- (vi) underwater work (by divers, frogmen or other techniques) and various hydraulic engineering services; construction services for construction of dams and similar water-retaining structures;
- (vii) embankments for coastal and other waterside areas;
- (viii) irrigation and flood control waterworks.

This service code does not include:

- laying of submarine cables, cf. 995423
- pile driving services, cf. 995451

995423 General construction services of long-distance underground/overland/submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works

This service code includes construction of :

- (i) long-distance overland, underground and submarine pipelines for the conveyance of petroleum products, gas, water or other products;
- (ii) pumping stations and similar related structures;
- (iii) long-distance overland, underground or submarine telecommunication cables & transmission lines;
- (iv) long-distance high tension electric power transmission lines (cables);
- (v) long-distance electricity power lines for railways;
- (vi) transformer stations, pylons etc.

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995425 General construction services of local pipelines and electricity & communication cables and related works

This service code includes construction services for :

- (i) local gas pipelines and water and sewer mains;
- (ii) local hot-water and steam pipelines;
- (iii) local electricity transmission cables;
- (iv) local communication transmission cables, including television cables;
- (v) ancillary works such as: transformer stations and substations for distribution within local boundaries;
- (vi) transmission towers including antennas;
- (vii) sewage disposal plants, water treatment and purification plants etc.

995426 General construction services of mines and industrial plants

This service code includes construction services :

- (i) for mining and related facilities, other than buildings, such as mine loading and discharging stations, winding-shafts and towers, tunnels and drifts associated with mining operations
- (ii) for manufacturing facilities of basic chemicals, compounds, pharmaceuticals and other chemicals
- (iii) for manufacturing facilities such as blast furnaces and coke ovens, iron foundries and specialized facilities for manufacturing, not elsewhere classified

This service code does not include:

construction services of industrial buildings, cf. 995413

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995427 General construction services of power plants and its related infrastructure

This service code includes construction services for power plants and their related constructions including plants and equipment for nuclear-powered generating stations.

995428 General construction services of outdoor sport and recreation facilities

This service code includes construction services for

- (i) grounds for sports generally played in open air such as football, baseball, rugby, track and field, tennis, car or bicycle races and horse races
- (ii) recreation installations, *e.g.*, golf courses, beach installations, marinas for pleasure boats
- (iii) public parks and gardens, zoological and botanical gardens

995429 Construction services of other civil engineering works n.e.c

This service code includes construction services for

- (i) military engineering works, *e.g.*, forts, blockhouses, bunkers, firing ranges, military testing centres, etc;
- (ii) satellite launching sites;
- (iii) waste dumps and waste incinerators;
- (iv) plants for treating and processing of hazardous/non-hazardous materials;
- (v) Other civil engineering works, n.e.c.

995429 Services involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above.

This service code includes services involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above.

99543 Site preparation services

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995431 Demolition services

This service code includes :

- (i) wrecking and demolition services of buildings and other structures;
- (ii) wrecking and demolition services of streets and highways.

995432 Site formation and clearance services

This service code includes :

- (i) preparation services of lands, including agricultural lands;
- (ii) preparation services to make sites ready for subsequent construction work, including blasting and rock removal work services;
- (iii) site clearance, including clearance of undergrowth;
- (iv) soil stabilization;
- (v) test drilling and boring and core extraction services for construction, geophysical, geological or similar purposes;
- (vi) horizontal drilling for the passage of cables or drainpipes;
- (vii) digging of trenches for site drainage; draining of land etc.

This service code does not include:

- demolition services, cf. 995431
- excavating and earthmoving services, cf. 995433
- water well drilling, cf. 995434
- tilling of fields preparatory to planting, cf. 998611
- test drilling services incidental to oil and gas extraction, cf. 998621

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- test drilling services incidental to mining (except oil and gas extraction), cf. 998622

995433 Excavating and earthmoving services

This service code includes :

- (i) large-scale earthwork, excavation, sloping and earthmoving services involving making of embankments or cuttings, prior to highway construction (roads, motorways, railways, etc.);
- (ii) digging of trenches, for utilities, urban drainage, various roadworks, etc.;
- (iii) digging of conventional ditches for various constructions;
- (iv) land recreation work services;
- (v) contaminated top soil stripping work services;
- (vi) other excavating and earthmoving work services

This service code does not include :

- (i) site formation and clearance services, cf. 54320;
- (ii) foundation services, cf. 54512

995434 Water well drilling and septic system installation services

This service code includes :

- (i) special trade construction services involving drilling or digging water wells, installation services of water well pumps and well piping systems;
- (ii) installation services of septic systems, including aerobic septic systems, evaporation-transpiration (ET) septic systems, greywater systems, holding tank septic systems, pressure dosing septic systems, septic disinfection systems, chemical, composting, incinerating and waterless toilets;
- (iii) construction services of leach fields or drainfields.

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995435 Other Site Preparation Services n.e.c This service code includes other site preparation services not elsewhere specifically classified.
995439 Services involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the site preparations above. This service code includes services involving repair, alterations, additions, replacements, maintenance of the site preparations covered above.
99544 Assembly and erection of prefabricated constructions
995441 Installation, assembly and erection services of prefabricated buildings
995442 Installation, assembly and erection services of other prefabricated structures and constructions This service code does not include: (i) erection services of prefabricated steel parts for buildings and other structures, cf. 995455
995443 Installation services of all types of street furniture (e.g., bus shelters, benches, telephone booths, public toilets, etc.)
995449 Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above. This service code includes services involving repair, alterations, additions, replacements, maintenance of the constructions covered above.
99545 Special trade construction services
995451 Pile driving and foundation services This service code includes : (i) services of installing of piles of natural or manufactured materials by impact hammering, vibrating or pushing into the earth; (ii) services related to foundation works.

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This service code does not include :

- (i) excavation work services, cf. 995433;
- (ii) concrete work services, cf. 995454

995452 Building framing & Roof framing services

This service code includes :

- (i) services of erecting frames for buildings, made from wood or metal;
- (ii) platform framing; balloon framing;
- (iii) services of erecting wall frames;
- (iv) services of erecting floor and ceiling frames;
- (v) construction services involving the installation of roof frames; stick framing, truss framing etc.

995453 Roofing and waterproofing services

This service code includes :

- (i) construction services involving the installation of any kind of roof coverings;
- (ii) construction services of guttering and spouting, roof shingling and metal roofing;
- (iii) waterproofing services on flat roofs and roof terraces;
- (iv) waterproofing services on the outside of constructions and other subterranean structures; damp proofing.

This service code does not include:

- insulation work services, cf. 995465

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995454 Concrete services

This service code includes :

- (i) services of erection of reinforced concrete frame, requiring specialized skills or equipment because of its size or the method used;
- (ii) construction services of domes and thin shells in concrete;
- (iii) special trade construction services involving steel bending and welding for reinforced concreting on construction projects;
- (iv) casting of concrete in formwork and other services generally making use of concrete (general foundations, base courses, raft foundations, stanchions, floors, etc.);
- (v) services involving the construction of formwork and reinforcement;
- (vi) consolidation of foundations

This service code does not include:

- (i) Construction services involving the paving of streets, highways and public sidewalks, cf. 995421;
- (ii) construction services of bridges, elevated highways and tunnels, cf. 995421;
- (iii) foundation services, cf. 995451

995455 Structural steel erection services

This service code includes:

- (i) special trade construction services of steel frameworks;
- (ii) erection services of prefabricated (but not self-manufactured), structural steel components for buildings and other structures such as bridges, overhead cranes or electricity transmission towers; erection of curtain walls;
- (iii) associated welding work services.

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995456 Masonry services

This service code includes bricklaying, block laying, stone setting and other masonry work services

This service code does not include:

- concrete work services, cf. 995454
- interior fitting decoration work services, cf. 99547

995457 Scaffolding services

This service code includes scaffold and work-platform erecting and dismantling work, including renting of scaffolding and work platforms.

995458 Other special trade construction services

This service code includes:

- (i) Construction services of factory chimneys;
- (ii) Construction services of refractory linings for furnaces, etc.;
- (iii) Construction services of ornamental fire places;
- (iv) Other special trade construction services not elsewhere classified, *e.g.*, moving of buildings.

995459 Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above.

This service code includes services involving repair, alterations, additions, replacements, maintenance of the works covered above.

99546 Installation services

995461 Electrical installation services including electrical wiring & fitting services, fire alarm installation services, burglar alarm installation services

This service code includes :

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- (i) special trade installation services involving the installation of basic electrical wiring circuits or fittings in buildings and other construction projects;
- (ii) electrical wiring and fitting services for emergency power supply systems;
- (iii) electrical services arising from the installation of appliances;
- (iv) installation services of meters; installation services of fire alarm systems;
- (v) installation services of burglar alarm systems at the construction site;
- (vi) installation services of all types of residential antenna including satellite antenna;
- (vii) installation services of cable television lines within a building; installation services of lightning conductors;
- (viii) electrical installation services of telecommunications equipment;
- (ix) electrical installation services of illumination and signalling systems for roads, railways, airports, harbours and similar premises;
- (x) installation services of heavy electrical equipment;
- (xi) installation services of telecommunications wiring, including of fibre optic cables;
- (xii) other electrical installation services n.e.c.

995462 Water plumbing and drain laying services

This service code includes :

- (i) installation services involving primary hot- and cold-water piping systems (i.e. plumbing), including sprinkler installation;
- (ii) installation services of fixed sanitary ware;
- (iii) associated plumbing work services;
- (iv) installation services of pressurized water supplies for firefighting (including fire plugs with hose and spout);

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- (v) construction services of connection to main sewers in streets or alleys;
- (vi) placing of materials, construction and alteration of drains, beginning outside of a building, to its connection with the main sewer in the street, alley or other disposal terminal.

995463 Heating, ventilation and air-conditioning equipment installation services

This service code includes :

- (i) installation services of heating equipment, including related pipe work, duct work and sheet metal services;
- (ii) installation and maintenance of central heating control systems;
- (iii) connection to the district heating system;
- (iv) maintenance and repair services of domestic boilers and burners;
- (v) installation services of ventilation, refrigeration or air-conditioning equipment for dwellings, computer centres, offices and shops, including related pipe work, duct work and sheet metal services;

995464 Gas fitting installation services

This service code includes :

- (i) installation services of parts and equipment for the supply or conduct of oxygen and other gases used in hospitals, homes etc;
- (ii) connection of other gas-operated equipment;

995465 Insulation services

This service code includes :

- (i) installation services of weather-proofing thermal insulation in exterior wall cavities;
- (ii) thermal insulation services of hot and chilled water pipes, boilers and duct runs;

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(iii) sound insulation services; (iv) fireproofing work services;
995466 Lift and escalator installation services This service code includes installation services of lifts, escalators, travelators (moving sidewalks) etc.
995468 Other installation services n.e.c. This service code includes: (i) installation services of draperies and curtains; (ii) installation services of blinds and awnings; (iii) installation services of signs (luminous or not); (iv) installation services, n.e.c., involving goods not regarded as part of the basic building structure; (v) other installation services n.e.c.
995469 Services n.e.c involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the works covered above. This service code includes services not elsewhere specifically classified, involving repair, alterations, additions, replacements, maintenance of the works covered above.
99547 Building completion and finishing services
995471 Glazing services This service code includes : (i) installation services of glass cladding, mirror walls and other glass products; (ii) closed-in work, such as window glass installation work services.

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995472 Plastering services

This service code includes :

- (i) construction services of interior and exterior plaster or stucco and of lathing materials;
- (ii) dry walling services involving the installation of wallboard, generally of gypsum.

995473 Painting services

This service code includes :

- (i) painting services (principally decorative) of building interiors and similar services (*e.g.*, application of coatings, lacquer, etc.);
- (ii) painting services of building exteriors (principally for protection);
- (iii) painting services of railings, gratings, doors and window frames of buildings, etc;
- (iv) painting services of other engineering structures;
- (v) paint removal services

995474 Floor and wall tiling services

This service code includes :

- (i) construction services involving the laying or setting of ceramic, concrete or stone wall tiles, floor tiles and flagstones inside and outside of buildings and other structures;
- (ii) decorative covering of exterior walls of buildings with ceramic materials, stone, brick, etc.

995475 Other floor laying, wall covering and wall papering services

This service code includes :

- (i) laying of carpeting, linoleum and other flexible floor coverings. Related finishing services are included;

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- (ii) laying services of wood floors and floor coverings, including parquet and other wood flooring. Related finishing services such as sanding, wax polishing, sealing, etc. are included;
- (iii) hanging services of paper and other flexible wall coverings; wall paper removal services

995476 Joinery and carpentry services

This service code includes :

- (i) installation services of door and window frames and of doors, windows, shutters, slatted shutters, garage doors, etc., made of any kind of material;
- (ii) armouring of outside doors and installation services of armoured doors;
- (iii) installation services of fire doors;
- (iv) installation services of movable partitions and false ceilings on metallic structures;
- (v) installation services of verandas and conservatories for private houses;
- (vi) installation services involving carpentry and joinery work with materials other than metals;
- (vii) installation services of interior staircases, construction of wall cupboards, installation services of fitted kitchen units;
- (viii) installation services of clapboard, panelling, etc.;
- (ix) installation services of standard or custom fabricated sheet metal components;
- (x) installation services of decorative iron or steel work or of ornamental or architectural metal work;
- (xi) installation services of grilles covering radiators

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995477 Fencing and railing services

This service code includes :

- (i) Installation services of fences, railings and similar enclosures. The fences may be of different materials (wire, wood, steel, fibre glass) and may be used at various sites (courts, playgrounds, residential properties or industrial premises);
- (ii) installation services of (metal) fire escape staircases

995478 Other building completion and finishing services n.e.c

This service code includes :

- (i) cleaning of outer walls by steam cleaning or sandblasting;
- (ii) acoustic services involving the application of acoustic panels, tiles and other materials to interior walls and ceilings;
- (iii) construction services of poured-in-place terrazzo and interior marble, granite or slate work;
- (iv) general repair and maintenance services;
- (v) building completion and finishing services n.e.c.

995479 Services n.e.c. involving repair, alterations, additions, replacements, maintenance of the works covered above.

This service code includes services not elsewhere specifically classified, involving repair, alterations, additions, replacements, maintenance of the works covered above.

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