

SAC Codes for various transportation services under GST

[Home](#) > [GST](#) > SAC Codes for various transportation services under GST

[Tally Solutions](#) | Updated on: August 23, 2021

SHARE



SAC Code: General Introduction

All goods and services transacted in India under GST are classified under the HSN code system or SAC Code system. Where services are classified under the SAC Code and goods are classified under the [HSN Code](#).

Services Accounting Code also called as SAC Code is a classification system for services developed by the Service Tax Department of India. Using GST SAC code, the [GST rates](#) for services are fixed in five slabs namely 0%, 5%, 12%, 18% and 28%.

Note: If a service is not exempted from GST or if the GST rates are not provided, then the default GST rate for services of 18% would be applicable.

We have discussed here the [GST SAC code list](#) for Transportation Services under changed indirect tax law system of [GST India](#).

Filter



Accounting

Business Guides

ERP Software

GST

Inventory

Tally

Technology

Latest Blogs



Perpetual Inventory Definition

Tally Solutions Mar-15-2022



Provisions in Accounting: Meaning and Types

Tally Solutions Mar-15-2022



What is Hedge Accounting? How Is It...

Tally Solutions Mar-15-2022



Goodwill in Accounting - Definition, What is...

Tally Solutions Mar-15-2022



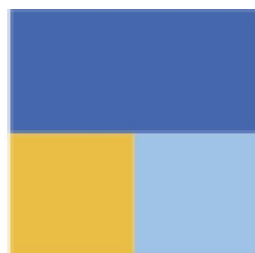
Forget Spreadsheets: Here's How Accounting...

Tally Solutions Mar-15-2022



6 Reasons Why Management Accounting...

Tally Solutions Mar-15-2022



Tally

ne

The
Best
Your
Business
Can Get..

[Take a free trial now](#)

Which Transportation Services are Exempt under GST?

Services by way of transportation of goods are exempted:

- by road except for the services of:
 - a goods transportation agency;
 - a courier agency
- by inland waterways.

Only the service of transportation of goods by road continues to be exempt even under the [GST regime](#). But GST is well applicable to a goods transport agency, GTA.

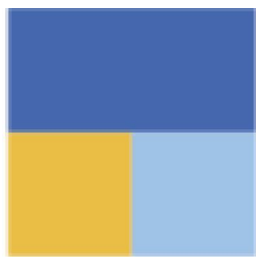
SAC Codes with GST Rates: For Goods Transport Services

| SAC Service Description | SAC Code | GST Rate |
|--|----------|----------|
| Chapter: Goods Transport Services | | |
| Land transport services of Goods | | |
| Road transport services of Goods including letters, parcels, live animals, household & office furniture, containers etc. by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles. | 996511 | 0% |
| Railway transport services of Goods including letters, parcels, live animals, household & office furniture, intermodal containers, bulk cargo etc. | 996512 | 0% |
| Transport services of petroleum & natural gas, water, sewerage and other goods via pipeline | 996513 | 18% |
| Other land transport services for goods n.e.c. | 996519 | 18% |
| Water transport services for goods | | |
| Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships etc. | 996521 | 18% |

| | | |
|--|--------|-----|
| Inland water transport services of goods by refrigerator vessels, tankers and other vessels. | 996522 | 0% |
| Air and space transport services of goods | | |
| Air transport services of letters & parcels and other goods | 996531 | 18% |
| Space transport services of freight | 996532 | 18% |
| Chapter: Rental services of transport vehicles with or without operators | | |
| Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator | 996601 | 18% |
| Rental services of water vessels including passenger vessels, freight vessels etc. with or without operator | 996602 | 18% |
| Rental services of aircraft including passenger aircraft, freight aircraft etc. with or without operator | 996603 | 18% |
| Rental services for other transport vehicles n.e.c. with or without operator | 996609 | 18% |
| Chapter: Supporting Services in Transport : | | |
| Cargo handling services | | |
| Container handling services | 996711 | 18% |
| Customs House Agent service | 996712 | 18% |
| Clearing and forwarding service | 996713 | 18% |
| Other cargo and baggage handling services | 996719 | 18% |
| Storage and warehousing services | | |
| Refrigerated storage services | 996721 | 18% |
| Bulk liquid or gas storage services | 996722 | 18% |

| | | |
|---|--------|-----|
| Other storage and warehousing service | 996729 | 18% |
| Supporting services for railway transport | | |
| Railway pushing or towing services | 996731 | 18% |
| Other supporting services for railway transport n.e.c. | 996739 | 18% |
| Supporting services for road transport | | |
| Bus station service | 996741 | 18% |
| Operation services of National Highways, State Highways, Expressways, Roads & streets; bridges and tunnel operation services | 996742 | 18% |
| Parking lot service | 996743 | 18% |
| Towing services for commercial and private vehicles | 996744 | 18% |
| Other supporting services for road transport n.e.c. | 996749 | 18% |
| Supporting services for water transport (coastal, transoceanic and inland waterways) | | |
| Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, lighthouses, light ships etc. | 996751 | 18% |
| Pilotage and berthing services | 996752 | 18% |
| Vessel salvage and refloating service | 996753 | 18% |
| Other supporting services for water transport n.e.c. | 996759 | 18% |
| Supporting services for air or space transport | | |
| Airport operation services (excl. cargo handling) | 996761 | 18% |
| Air traffic control service | 996762 | 18% |
| Other supporting services for air transport | 996763 | 18% |

| | | |
|--|--------|-----|
| Supporting services for space transport | 996764 | 18% |
| Other supporting transport services | | |
| Goods transport agency services for road transport | 996791 | 5% |
| Air traffic control service | 996792 | 5% |
| Other goods transport service | 996793 | 5% |
| Other supporting transport services n.e.c. | 996799 | 18% |



TallyPrime

The
Best
Your
Business



BUSINESS Can Get..

Compliance solutions right from invoicing to filing returns to e-invoicing, are just a click away.

[Take a free trial now](#)



Tally is India's leading business management software solution company, which today enables more than 2 million businesses worldwide. [Read More>>](#)

Our Products

[TallyPrime](#)
[TallyPrime Server](#)
[TallyPrime Developer](#)
[Buy Online](#)
[Download Tally](#)
[Free Trial](#)
[Locate a Partner](#)
[Third Party Licensing](#)

Product Support

[TallyHelp](#)
support@tallysolutions.com

Resources

[Blog](#)
[Accounting](#)
[Business Guides](#)
[ERP](#)
[GST](#)
[Inventory](#)
[Tally](#)
[Sitemap](#)

Tally Software

[Accounting Software](#)
[ERP Software](#)
[Bookkeeping Software](#)
[Billing Software](#)
[Inventory Management Software](#)
[GST Software for CAs](#)

Get GST Ready

[GST Software](#)
[GST Registration](#)
[File GST Returns](#)
[GST Rates](#)
[GSTR-1](#)
[GSTR-3B](#)

[GSTIN](#)
[GST Input Tax Credit](#)
[GST Codes: HSN & SAC](#)
[E-way Bill](#)
[Generate E-way Bill](#)
[Bulk E-way Bill](#)

[GST Invoice](#)
[GST Payment](#)
[GST Composition Scheme](#)
[Sugam GST Return](#)
[Sahaj GST Return](#)
[New GST Return](#)

Our Network

[Partners](#)
[Tally Education](#)
[CA Community](#)
[TX Advisory Services](#)

Contact Info

AMR Tech Park II, No.23 &
24, Hongasandra, Hosur
Main Road, Bangalore 560
068, India
Customer Care: 1800 309
8859