

**Revised rates of GST w.e.f. 1<sup>st</sup> October, 2021**  
**w.r.t. Printing and Packaging Industry**

HSN	<b>CHAPTER 48</b>	GST Rates	Job Work Rates SAC 9988	Job Work Rates SAC 9989
4817	Envelops	18%	18%	18%
4818	Articles of apparel and clothing accessories , Paper napkins, Table mats	18%	18%	18%
4819	Corrugated paper or paperboard: Cartons, Cases & Boxes	18%	18%	18%
4819	Non-corrugated paper or paperboard: Folding Cartons, Cases & Boxes; Carry Bags, Cones, Catch Cover, Record Sleeves, Box Files	18%	18%	18%
4820	Registers, Account Books, Order Books, Receipt Books, Diaries, Memorandum Pads, Letter Pads, Letter Heads, Clip Binders, Folders (with pouch), Multipart Forms, Albums for samples, Answer Books, Pass Books	18%	18%	18%
4820	Exercise Books, Note Books, Graph Books & Laboratory Note Books	12%	12%	12%
4821	Paper/ Paper Board - Tags, Labels (maybe on stick-on type)	18%	18%	18%
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	18%	18%	18%
4823	Paper Plates, Paper Cups, Packing & Wrapping Paper	18%	18%	18%
HSN	<b>CHAPTER 49</b>	GST Rates	Job Work Rates SAC 9988	Job Work Rates SAC 9989
4901	Books & Booklets: including Braille Books, Workbooks, Text Books, Technical Publications, Dictionaries, Encyclopaedias, Directories, Prayer & Hymn Books, Children's Books	NIL	5%	12%
4901	Informative: Brochures, Leaflets, Pamphlets (excludes devoted to publicity) & Annual Reports	5%	5%	12%
4902	Newspapers, Journals & Periodicals (whether or not illustrated or containing advertising material)	NIL	5%	12%
4903	Children's Picture, Drawing or Colouring Books	NIL	5%	12%
4904	Music Books	12%	12%	12%
4905	Maps, Atlases	NIL	5%	12%
4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	18%	18%	18%
4907	Cheque Forms, Share or Bond Certificates, Mark Sheets, Certificates, Railway Receipts	18%	18%	18%
4908	Transfers (decalcomanias)	18%	18%	18%
4909	Printed Cards :Visiting Cards, Picture Postcards, Greeting Cards, Wedding Cards (with or without envelope)	18%	18%	18%
4910	Calendars	18%	18%	18%
4911	Trade Advertising Material : Posters, Commercial Catalogues, Inlay Cards, Year Books, Souvenirs, Tickets, Railway Passes, Identity Cards, Advertising Stickers, OMR sheets, Application Forms, Menu Cards	18%	18%	18%

**(GST rates against manufacturing services by way of Printing on Job work - 9988: where both contents and goods/physical inputs including paper belonging to others and 9989: where only content is supplied by the Publisher and the physical inputs including Paper used for printing belong to the Printer)**

Heading <b>9988</b> (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to- (a) Printing of newspapers; (d) Printing of books (including Braille books), journals and periodicals; (da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5per cent. or Nil	2.5	2.5	5
	(ia) Services by way of job work in relation to - (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent	6	6	12
	(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals (c) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil.	2.5	2.5	5
	(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent.	6	6	12
	(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id), (ii), (iia) and (iii) above.	9	9	18
Heading <b>9989</b> (Manufacturing services on physical inputs (goods) belongs to the Printer)	(i) Services by way of printing of all goods falling under Chapter 48 or 49 including newspapers, books (including Braille books), journals and periodicals], which attract CGST @ 6 per cent. or 2.5per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	6	12
	(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	9	18

**Imp Note:**

In accordance with the decisions taken by GST Council in the 22<sup>nd</sup> meeting held on 6<sup>th</sup> October, 2017, as per item no. 12, the clarification with regard to classification of printing products/Services are to be issued. That mean broadly printing services will fall in three categories i.e.

1. If both Contents and physical inputs (paper) belong to other = **Supply of services 9988**
2. If only Contents are supplied by publisher/other and physical inputs including Paper used for printing belong to the Printer = **Supply of services 9989**
3. If both Contents and physical inputs (paper) used for printing belong to the Printer = **Supply of Goods under Chapter 48 or 49** and the rates of GST for different items will be chargeable as described in these chapters.