



The Service Accounting Codes (SAC) have not been declared in the Model GST Law but they are going to be same which are being used in Service Tax

BELOW IS THE LIST OF EXISTING SERVICE ACCOUNTING CODES USED BY CENTRAL BOARD OF EXCISE AND CUSTOMS (CBEC) FOR SERVICE TAX PURPOSES- >

Enter the description of service or the service accounting code (SAC)

Also search by [Quick SAC Finder \(/sacfinder\)](#) and

then decide your SAC.

S.No.	Description of the Service(s)	Accounting Codes			
		Tax collection	Other Receipts*	Deduct refunds**	Penalties
1.	Telegraph Authority-Telephone Connection Services (Now clubbed under S.No. 98)	00440003	00440119	00440122	00441296
2.	General Insurance Services	00440005	00440006	00440120	00441297
3.	Stock Broker Services	00440008	00440009	00440121	00441298
4.	Advertising Agency Services	00440013	00440016	00440017	00441299
5.	Courier Services	00440014	00440018	00440019	00441300
6.	Radio Paging Services (Now clubbed under S.No. 98)	00440015	00440020	00440021	00441301
7.	Customs House Agent Services	00440026	00440027	00440028	00441302
8.	Steamer Agent Services	00440029	00440030	00440031	00441303
9.	Air Travel Agent Services	00440032	00440033	00440034	00441304
10.	Mandap Keeper Services	00440035	00440036	00440037	00441305
11.	Clearing and Forwarding Agent Services	00440045	00440046	00440047	00441306
12.	Rent a Cab Scheme Operator Services	00440048	00440049	00440050	00441307

S.No.	Description of the Service(s)	Accounting Codes			
13.	Consulting Engineer Services	00440057	00440058	00440059	00441310
14.	Man Power Recruitment/Supply Agency Services	00440060	00440061	00440062	00441311
15.	Tour Operator Services	00440063	00440064	00440065	00441312
16.	Transport of Goods by Road/Goods Transport Agency Services/Goods Transport Operator	00440262	00440263	00440264	00441392
17.	Architect Services	00440072	00440073	00440074	00441314
18.	Interior Decoration/Designers Services	00440076	00440077	00440078	00441315
19.	Mechnised Slaughter House Services	00440080	00440081	00440082	00441316
20.	Under Writer Services	00440084	00440085	00440086	00441317
21.	Credit Rating Agency Services	00440088	00440089	00440090	00441318
22.	Chartered Accountant Services	00440092	00440093	00440094	00441319
23.	Cost Accountant Services	00440096	00440097	00440098	00441320
24.	Company Secretary Services	00440100	00440101	00440102	00441321
25.	Real Estate Agent/Consultant Services	00440104	00440105	00440106	00441322
26.	Security/Detective Agency Services	00440108	00440109	00440110	00441323
27.	Market Research Agency Services	00440112	00440113	00440114	00441324
28.	Management or Business Consultant Services	00440116	00440117	00440118	00441325
29.	Scientific and Technical Consultancy Services	00440125	00440126	00440127	00441326
30.	Photography Services	00440129	00440130	00440131	00441327
31.	Convention Services	00440133	00440134	00440135	00441328

S.No.	Description of the Service(s)	Accounting Codes			
32.	Telegraph Leased Circuits Services (Now clubbed under S.No. 98)	00440137	00440138	00440139	00441329
33.	Telegraph Services (Now clubbed under S.No. 98)	00440141	00440142	00440143	00441330
34.	Telex Services(Now clubbed under S.No. 98)	00440145	00440146	00440147	00441331
35.	Facsimile Services(Now clubbed under S.No. 98)	00440149	00440150	00440151	00441332
36.	On-line Information and Database Access and/or Retrieval Services through Computer Network	00440153	00440154	00440155	00441333
37.	Video Production Agency/Video Tape Production Srvices	00440157	00440158	00440159	00441334
38.	Sound Recording Studio or Agency Services	00440161	00440162	00440163	00441335
39.	Broadcasting Services	00440165	00440166	00440167	00441336
40.	Insurance Auxiliary Services in relation to General Insurance	00440169	00440170	00440171	00441338
41.	Banking and Other Financial Services/Foreign Exchange Broker Services	00440173	00440174	00440175	00441339
42.	Port Services	00440177	00440178	00440179	00441341
43.	Services for repair, reconditioning, restoration or decoration or anyother similar services of any motor vehicle/Authorised Service Station Services	00440181	00440182	00440183	00441343
44.	Life Insurance Services including Insurance Auxiliary Services relating to Life Insurance.	00440185	00440186	00440187	00441346
45.	Cargo Handling Services	00440189	00440190	00440191	00441348
46.	Storage and Warehousing Services	00440193	00440194	00440195	00441350

S.No.	Description of the Service(s)	Accounting Codes			
47.	Event Management Services	00440197	00440198	00440199	00441353
48.	Rail Travel Agent services	00440201	00440202	00440203	00441356
49.	Health Club and Fitness Centers Services	00440205	00440206	00440207	00441358
50.	Beauty Parlour/Beauty Treatment Services	00440209	00440210	00440211	00441361
51.	Fashion Designing Services	00440213	00440214	00440215	00441363
52.	Cable Operators services	00440217	00440218	00440219	00441366
53.	Dry Cleaning Services	00440221	00440222	00440223	00441369
54.	Business auxiliary services	00440225	00440226	00440227	00441371
55.	Commercial Training and Coaching Services	00440229	00440230	00440231	00441374
56.	Erection Commissioning and Installation Services	00440233	00440234	00440235	00441376
57.	Franchise Services	00440237	00440238	00440239	00441384
58.	Internet Cafe Services	00440241	00440242	00440243	00441386
59.	Maintenance or Repair Services	00440245	00440246	00440247	00441388
60.	Technical Testing & Analysis/Agency Services Technical Inspection and Certification Service	00440249	00440250	00440251	00441389
61.	Business Exhibition Services	00440254	00440255	00440256	00441390
62.	Airport Services by Airport Authority	00440258	00440259	00440260	00441391
63.	Transport of Goods by Air Services	00440266	00440267	00440268	00441393
64.	Survey and Exploration of Minerals Services	00440270	00440271	00440272	00441394
65.	Opinion Poll Services	00440274	00440275	00440276	00441395

S.No.	Description of the Service(s)	Accounting Codes			
66.	Services by holder of Intellectual Property right Services other than Copyright	00440278	00440279	00440280	00441396
67.	Forward Contract Services	00440282	00440283	00440284	00441397
68.	Outdoor Caterers Services	00440051	00440052	00440053	00441308
69.	Pandal or Shamiana Contractors Services	00440054	00440055	00440056	00441309
70.	TV or Radio Programme Production Services/Services by a Program Producer	00440286	00440287	00440288	00441398
71.	Construction services other than Residential Complex including Commercial or Industrial Buildings and Civil Structures	00440290	00440291	00440292	00441399
72.	Travel Agents Services for booking of passage (other than air/rail travel agents)	00440294	00440295	00440296	00441400
73.	Transport of goods by Road	00440262	00440263	00440264	00441392
74.	Transport of Goods through pipeline or other conduit	00440302	00440303	00440304	00441430
75.	Site formation and clearance, excavation and earth moving and demolition services	00440306	00440307	00440308	00441431
76.	Dredging Services of river, port, harbour, backwater or estuary	00440310	00440311	00440312	00441432
77.	Survey and Map Making Services	00440314	00440315	00440316	00441433
78.	Cleaning Services	00440318	00440319	00440320	00441434
79.	Club or Association Services	00440322	00440323	00440324	00441435
80.	Packaging Services	00440326	00440327	00440328	00441436
81.	Mailing list compilation and Mailing Services	00440330	00440331	00440332	00441437

S.No.	Description of the Service(s)	Accounting Codes			
82.	Construction of Residential Complexes Services	00440334	00440335	00440336	00441438
83.	Services provided by a Registrar to an Issue	00440338	00440339	00440340	00441439
84.	Services provided by a Share Transfer Agent	00440342	00440343	00440344	00441440
85.	Automated Teller Machine Operations, Maintenance or Management Services	00440346	00440347	00440348	00441441
86.	Services provided by a recovery agent	00440350	00440351	00440352	00441442
87.	Selling of space time slots for advertisement, other than in print media	00440354	00440355	00440356	00441443
88.	Firm Including Sponsorship Services provided to any body corporate or firm, other than sponsorship of sports events.	00440358	00440359	00440360	00441444
89.	Transport of passengers embarking on domestic/international journey by air, other than economy class passengers	00440362	00440363	00440364	00441445
90.	Transport of goods by rail including transport of goods in containers by rail and transport of passengers by rail in air conditioned class or first class.	00440390	00440391	00440392	00441446
91.	Business Support Services	00440366	00440367	00440368	00441447
92.	Auction Services	00440370	00440371	00440372	00441448
93.	Public Relations Management Services	00440374	00440375	00440376	00441449
94.	Ship Management Services	00440378	00440379	00440380	00441450
95.	Internet Telecommunication or Telephony service	00440382	00440383	00440384	00441451

S.No.	Description of the Service(s)	Accounting Codes			
96.	Transport of persons by cruise ship	00440386	00440387	00440388	00441452
97.	Credit Card, debit card charge card or other payment card related services	00440394	00440395	00440396	00441453
98.	Services provided by a telegraph authority in relation to telecommunication services.	00440398	00440399	00440400	00441454
99.	Services provided in relation to mining of mineral, oil or gas	00440402	00440403	00440404	00441455
100.	Renting of Immovable Property Services	00440406	00440407	00440408	00441456
101.	Services provided in relation to execution of a works contract services.	00440410	00440411	00440412	00441457
102.	Services provided in relation to development and supply of content for use in telecom services, advertising agency services	00440414	00440415	00440416	00441458
103.	Asset management services provided by any person, except a banking company or a financial institution including a non-banking financial company or any other body corporate or commercial concern, in relation to asset management including portfolio management and all forms of fund management.	00440418	00440419	00440420	00441459
104.	Design Services other than interior decoration and fashion designing	00440422	00440423	00440424	00441460
105.	Information Technology Software Services	00440452	00440453	00440454	00441461

S.No.	Description of the Service(s)	Accounting Codes			
106.	Services provided by an insurer on life insurance business, in relation to management of investment, insurance under unit linked insurance business, commonly known as Unit Linked Insurance Plan (ULIP) scheme.	00440430	00440431	00440432	00441462
107.	Services provided by a recognized stock exchange in relation to transactions in securities	00440434	00440435	00440436	00441463
108.	Services provided by recognised/registered associations in relation to clearance or settlement of transactions in goods or forward contracts	00440438	00440439	00440440	00441464
109.	Services provided by a processing and clearing house in relation to securities, goods and forward contracts	00440442	00440443	00440446	00441465
110.	Services provided by any person in relation to supply of tangible goods	00440445	00440447	00440448	00441466
111.	Cosmetic Surgery or Plastic Surgery Services	00440460	00440463	00440466	00441467
112.	Transport of goods by coastal shipping (services by way of transportation of goods by inland waterways is placed in the negative list)	00440470	00440473	00440476	00441468
113.	Legal Consultancy Services	00440480	00440483	00440486	00441469
114.	Services of promoting, marketing, organizing or assisting in games of chance, including lottery, Bingo or Lotto	00440595	00440596	00440597	00441470
115.	Health services by a clinical establishment, health check-up/diagnosis, etc.	00440598	00440599	00440600	00441471

S.No.	Description of the Service(s)	Accounting Codes			
116.	Services in relation to maintenance of medical records	00440601	00440602	00440603	00441472
117.	Service of promotion or marketing of brand of goods/services/events	00440604	00440605	00440606	00441473
118.	Services of permitting commercial use or exploitation of any event	00440607	00440608	00440609	00441474
119.	Services provided by Electricity Exchange	00440610	00440611	00440612	00441475
120.	Copyright service - transfer temporarily/ permit use or enjoyment	00440613	00440614	00440615	00441476
121.	Special services provided by a builders	00440616	00440617	00440618	00441477
122.	Restaurant services	00441067	00441068	00441069	00441478
123.	Service of providing accommodation in hotels, inn, guest house, club or campsite whatever name called	00441070	00441071	00441072	00441479
124.	Other taxable services	00441480	00441481	00441482	00441485

Notes:-

- i. *The sub-head "Other Receipts" is meant for interest etc leviable on delayed payment of Service Tax.
- ii. **The sub-head "Deduct Refunds" is not to be used by The Assesses, it is meant for the Excise Deptt. while allowing refund of Tax.
- iii. Services mentioned at Sr. No. 1, 6, and 32 to 35 have been merged into a single service mentioned at Sr. No. 98. However, the same may be retained in the directory for future reference.
- iv. "Goods Transport Operator Services" mentioned at Sr. No. 16 is no longer a taxable service. However, the same may be retained in the directory for future reference.
- v. "Mechanised Slaughter House" mentioned at Sr. No. 19 is no longer a taxable service. However, the same may be retained in the directory for future reference.

LINKS

[GST SAC Quick Finder \(/sacfinder\)](#)
[HSN Code Finder \(/hsncodefinder\)](#)
[Service Tax Interest Calculator \(/servicetaxinterestcalculator\)](#)
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