**Rate Chart of services provided by SCI**

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| **S.No.** | **Nature of service PROVIDED by SCI** | **Tax rate as per GST (on or after 01.07.2017)** |
| **Indian customer(Registered)** | **Foreign customer** |
| 1 | Time charter/Charter Hire | 18% | Zero-rated |
| 2 | Freight - Export | 5% | Zero-rated |
| 3 | Freight – Import | 5% | 5% |
| 4 | Freight – Coastal | 5% | 5% |
| 6 | Slot sharing | 18% | Zero-rated |
| 7 | Consultancy for ship building | 18% | Zero-rated |
| 8 | Management & accounting fees for ILT | 18% | Zero-rated |
| 9 | Terminal handling charges | 18% | Zero-rated |
| 11 | Demurrage in relation to Export freight | 5% | Zero-rated |
| 12 | Demurrage in relation to import freight | 5% | 5% |
| 13 | Demurrage in relation to coastal freight | 5% | 5% |
| 14 | Operation & management of vessels | 18% | Zero-rated |
| 15 | Supply of manpower to DGLL - Kandla | 18% | N.A. |
| 16 | Port management service to RGPPL | 18% | N.A. |