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F. No.10/Representation/Govt.Scheme/GSTC/2018/Pt.  
04.06.2018

**OFFICE MEMORANDUM**

**Sub: Exemption from levy of GST on reinsurance services to exempted Government Sponsored Insurance Schemes –reg.**

The Secretary General, General Insurance Council, Mumbai vide his letter dated 04.05.2018 has requested to exempt GST on reinsurance services provided for exempted Government Sponsored Insurance Schemes which are listed as below:


SI No	Insurance Scheme	Sponsoring Govt
1	Arunachal Pradesh Chief Minister's Universal Health Scheme	Arunachal Pradesh
2	Biju Krishak Kalyan Yojana	Odisha
3	Bhamashah Swasthya Bima Yojana	Rajasthan
4	Megha Health Insurance Scheme	Meghalaya
5	Sanjeevini Swasthya Bima Yojana	Diu & Daman
6	Swasthya Sathi Scheme	West Bengal
7	Mahatma Jyotibha Phule Jan Arogya Yojana	Maharashtra
8	Bhagat Puran Singh Sehat Bima Yojana	Punjab
9	Deen Dayal Swasthya Seva	Goa
10	Rashtriya Swasthya Bima Yojana(RSBY) / Mukhyamantri Swasthya Bima Yojana	Chattisgarh
11	Mukyamantri Kisan Sarvahit Bima Yojana	Uttar Pradesh
12	Chief Minister's Comprehensive Health Insurance Scheme	Tamil Nadu
13	New Health Insurance Scheme	Tamil Nadu

2. Vide SI. No. 40 of Notification No. 12/2017-CT(R) services provided to the Central Government, State Government, Union Territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory is exempt from GST.



3. TRU, CBIC is examining the above proposal and to have comprehensive view, it is requested to provide comments on the following points for the scheme (s) pertaining to your State:

- i) Whether the Government Sponsored insurance schemes are completely funded by the respective State Government/Union Territory
- ii) Whether Government Sponsored insurance schemes are reinsurance driven or not
- iii) Specific percentage of premium which needs to be reinsured by the insurer of the insurance schemes, if any
- iv) The contribution of beneficiary/private insurer towards the premium of the insurance schemes, if any.

  
(Arun Goyal)  
Special Secretary

**The Commissioner of State Tax- Arunachal Pradesh, Chhattisgarh, Goa, Maharashtra,  
Meghalaya, Odisha, Punjab, Rajasthan, Tamil Nadu, Uttar  
Pradesh, West Bengal, Daman & Diu**

1. The Commissioner of Commercial Taxes, Kar Bhavan, Itanagar-791111, Arunachal Pradesh
2. The Commissioner of Commercial Taxes, Behind Raj Bhawan, Civil Lines, Raipur, Chhattisgarh Pin-492001
3. The Commissioner of Commercial Taxes, Vikrikar Bhavan, MG Road, Panjim, Goa. 403001
4. The Commissioner of Commercial Taxes, 8<sup>th</sup> floor, Vikrikar bhavan, Mazgaon, Mumbai-400010 Maharashtra
5. The Commissioner of Commercial Taxes, Additional Secretariat Building Shillong-793001, Meghalaya
6. The Commissioner of Commercial Taxes, Vanijya Kar bhavan, old Secretariat building, Buxi Bazar, cuttack-753001 Odisha
7. The Commissioner of Excise & Taxation, Excise & Taxation Bhavan, Sector-69, Mohali, Punjab
8. The Commissioner of Commercial Taxes, Kar Bhavan, Bhawani singh Road, Ambedkar circle, C-Scheme, Jaipur-302005, Rajasthan
9. The Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai-600005, Tamil Nadu
10. The Commissioner of Commercial Taxes, 4, Vibhuti Bhavan, Gominagar, Lucknow, Uttar Pradesh
11. The Commissioner of Commercial Taxes, Ist Building, 2<sup>nd</sup> floor, 14 Beliaghata Road, Kolkata-700015 West Bengal
12. The Commissioner of Commercial Taxes, Daman & Diu.