

Recommendation made by the GST Council in its 25th Meeting held on 18th January, 2018 at Delhi for granting relief from GST on circus, dance, theatrical performances including drama or dance, award function, pageants, concerts, musical performances, recognised sporting events

In the meeting held on 18th January, 2018, the GST Council has recommended several measures granting relief from GST on a number of goods and services. In one of the important recommendations, the Council has recommended that the threshold limit on price of admission ticket for the purpose of GST exemption on circus, dance, theatrical performances including drama or dance, award functions, pageants, concerts, musical performances, and recognised sporting events may be increased from Rs. 250 per person to Rs.500 per person. The Council has further recommended that admission to planetarium may also be given the benefit of this threshold exemption upto Rs 500 per person.

The notifications giving effect to the recommendations of the Council will be issued on 25th January, 2018. Accordingly, from the 25 January 2018, admission to circus, dance, theatrical performances including drama or dance, award functions, pageants, concerts, musical performances, recognised sporting events and planetarium upto Rs.500 per person shall be exempt. This measure is expected to promote such cultural and sports events in the country.