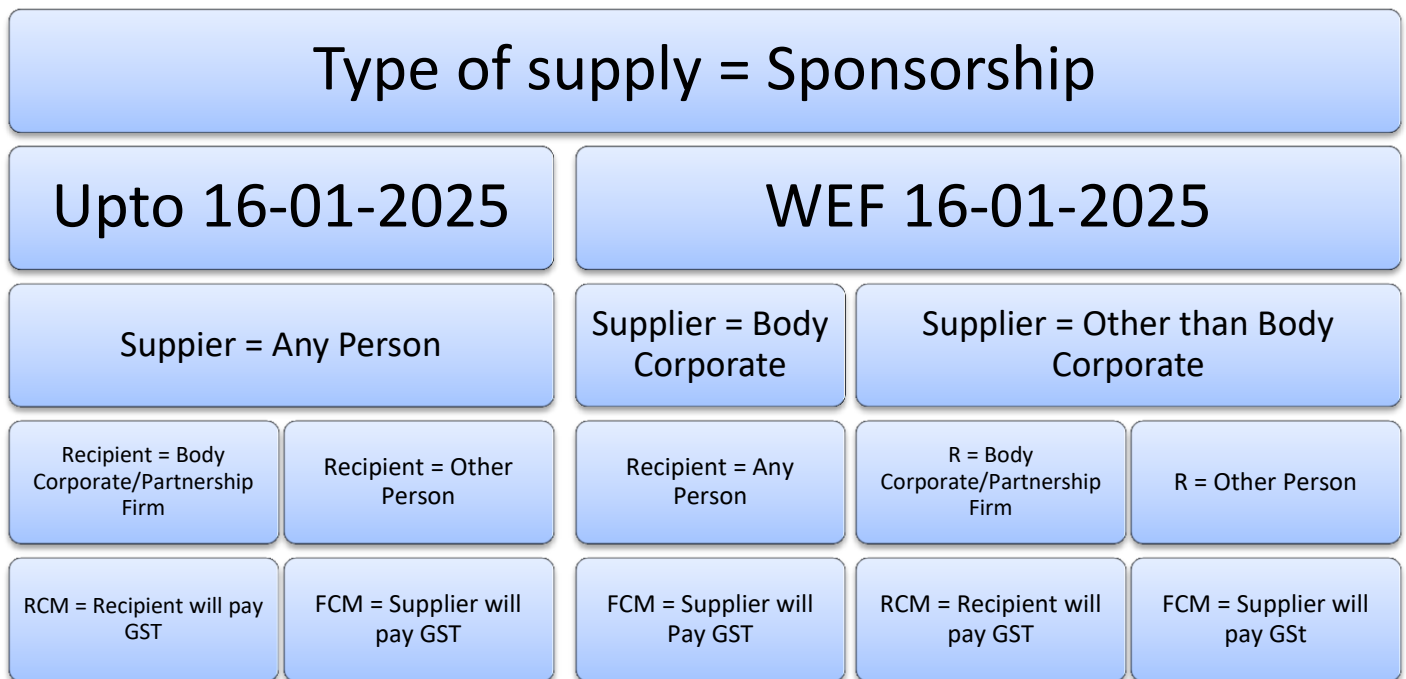


**1.1 Changes in RCM wef 16-01-2025 [Notification No. [13/2017](#)-Central Tax (Rate) dt. 28-06-2017]**

Sl. No.	Category of Supply of Services	Supplier service	of	Recipient of Service
(1)	(2)	(3)		(4)
4.	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person <sup>1</sup> [other than a body corporate]		Any body corporate or partnership firm located in the taxable territory.
<sup>2</sup> [5AB	Service by way of renting of any <sup>3</sup> [immovable] property other than residential dwelling	Any unregistered person		Any registered person <sup>4</sup> [other than a person who has opted to pay tax under composition levy].]

**1.2 Analysis of Changes with flow chart**

**1.2.1 Sponsorship Services**



**1.2.2 Changes in Rental income from property other than residential dwelling**

<sup>1</sup> Word inserted by Notification No. [07/2025](#)-Central Tax (Rate) dt. 16-01-2025.  
<sup>2</sup> Entry inserted by Notification No. [09/2024](#)-Central Tax (Rate) dt. 08-10-2024 wef 10-10-2024.  
<sup>3</sup> Word inserted by [Corrigendum](#) dt. 22-10-2024.  
<sup>4</sup> Word inserted by Notification No. [07/2025](#)-Central Tax (Rate) dt. 16-01-2025.

# Rental Income from property other than residential dwelling

Upto 16-01-2025			WEF 16-01-2025			
Supplier = URP		Supplier = RP	Supplier = URP		Supplier = RP	
Recipient = URP	Recipient = RP	Recipient = Any Person	Recipient = URP	Recipient = Composition Dealer [CD]	Recipient = RP other than CD	Recipient = Any Person
Not Taxable	RCM = Recipient will pay GST	FCM = Supplier will pay GST	Non Taxable	Non Taxable	RCM = Recipient will pay GST	FCM = Supplier will pay GST