

Prasar Bharati
(India's Public Service Broadcaster)
DIRECTORATE GENERAL: DOORDARSHAN
Doordarshan Bhawan, Copernicus Marg, New Delhi

F.No.G-17014/12/2017-IFD

Dated 08.01.2019

14

OFFICE MEMORANDUM

Subject: Applicable GST rate and SAC applicable on 'Royalty' payment of films.

It has been brought to the notice that various Kendras are making payment to the right holders inclusive of GST for royalty of the film under different SAC codes and different rates of tax. In this connection, it is clarified that the payments to be made to the right holders towards royalty for film screening or broadcasting comes under SAC-997332- "Licensing services for the right to broadcast and show original films, sound recording, radio and television programmes etc." and/or "Licensing service for right to use other intellectual property products and other resources not elsewhere classified" which is covered under SAC-997339. The GST chargeable on both is same i.e. @ 12%. The same may be complied with accordingly.

All the Kendras are requested to ensure that GST on royalty payment for the films is paid @12% under SAC-997332 or 997339. Also, input tax credit of the GST so paid should be availed timely by the Kendras as per the extant procedure.



(Debal Patra)

Director (Finance)

To,

1. HoO and HoP of all Doordarshan Kendras.

Copy to:-

- i). All Zonal ADG (P), Doordarshan.
- ii). ADG (DD-Kisan Channel) / ADG (DD-Urdu Channel).
- iii). ADG (DD-Bharati Channel / ADG (Films) DD.
- iv). Shri Rajesh Ojha, DD (Taxation) PB Secretariat, Prasar Bharati House, New Delhi.
- v). IT Cell- for uploading.