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GST Reverse Charge Mechanism (RCM) Expense List

S.N.	Type of Expense / Service	RCM Applicable	Remarks
1	Goods Transport Agency (GTA)	Yes	Receiver to pay tax on transport service
2	Advocate / Legal Services	Yes	When availed from individual advocate or firm
3	Director Services	Yes	Company to pay GST under RCM
4	Security Services	Yes	If supplier is unregistered
5	Sponsorship Services	Yes	Tax to be paid by the sponsor
6	Import of Services	Yes	Always applicable for foreign services
7	Renting of motor vehicle	Yes	Applicable in specific cases
8	Agriculture produce through commission agent	Yes	Under specific conditions
9	Services like maintenance, advertising, brokerage, printing, cleaning	Yes	Applicable in various services
10	Advertising, brand promotion	Yes	Applicable
11	Club and membership fees	Yes	Applicable
12	AMC Fees, Training Fees, Postage, Courier Charges etc.	Yes	Applicable in various services
13	Rent (for commercial use)	Yes	Applicable
14	E-commerce operator services	Yes	For example, cab services via Ola/Uber
15	Recovery Agent services by NBFC/Bank	Yes	Tax to be paid by bank/NBFC
16	Electricity, telephone, internet bills	No	Not covered under RCM
17	Office rent (from registered supplier)	No	Normal GST applies, not RCM
18	Salary / Wages	No	Out of GST scope
19	Office Expenses (Stationery, water, tea, etc.)	No	Not applicable under RCM
20	Registered CA/Consultant services or Non registered	No	Normal forward charge billing

Note: This list is for general information purposes only. GST laws may change from time to time, so please consult your tax advisor for the latest updates.