GST Rate Changes - Prepared by calculat.co.in

| | Item | Current GST Rate | Proposed GST |
|---|---------------------------------------|------------------|--------------|
| | Drinking water | 12% | 5% |
| Waters, including natural or artificial mineral waters and aerated waters 18% | | | 5% |
| | Aerated beverages containing sugar | 28% | 40% |
| | Non-alcoholic beverages | 18% | 40% |
| | Plant-based milk | 18% | 5% |
| | Soya milk drinks | 12% | 5% |
| | Fruit juice | 12% | 5% |
| | Carbonated Beverages with Fruit Juice | 28% | 40% |
| | Beverages containing milk | 12% | 5% |
| | Caffeinated Beverages | 28% | 40% |