



VALUE OF SUPPLY AND PLACE OF SUPPLY

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AT

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VALUE OF SUPPLY

[Section 15 of the CGST Act]

VALUE OF A TAXABLE SUPPLY

Value of Taxable Supply of Goods and/or Services

Supplier and Recipient are **not related**

Price is the sole consideration

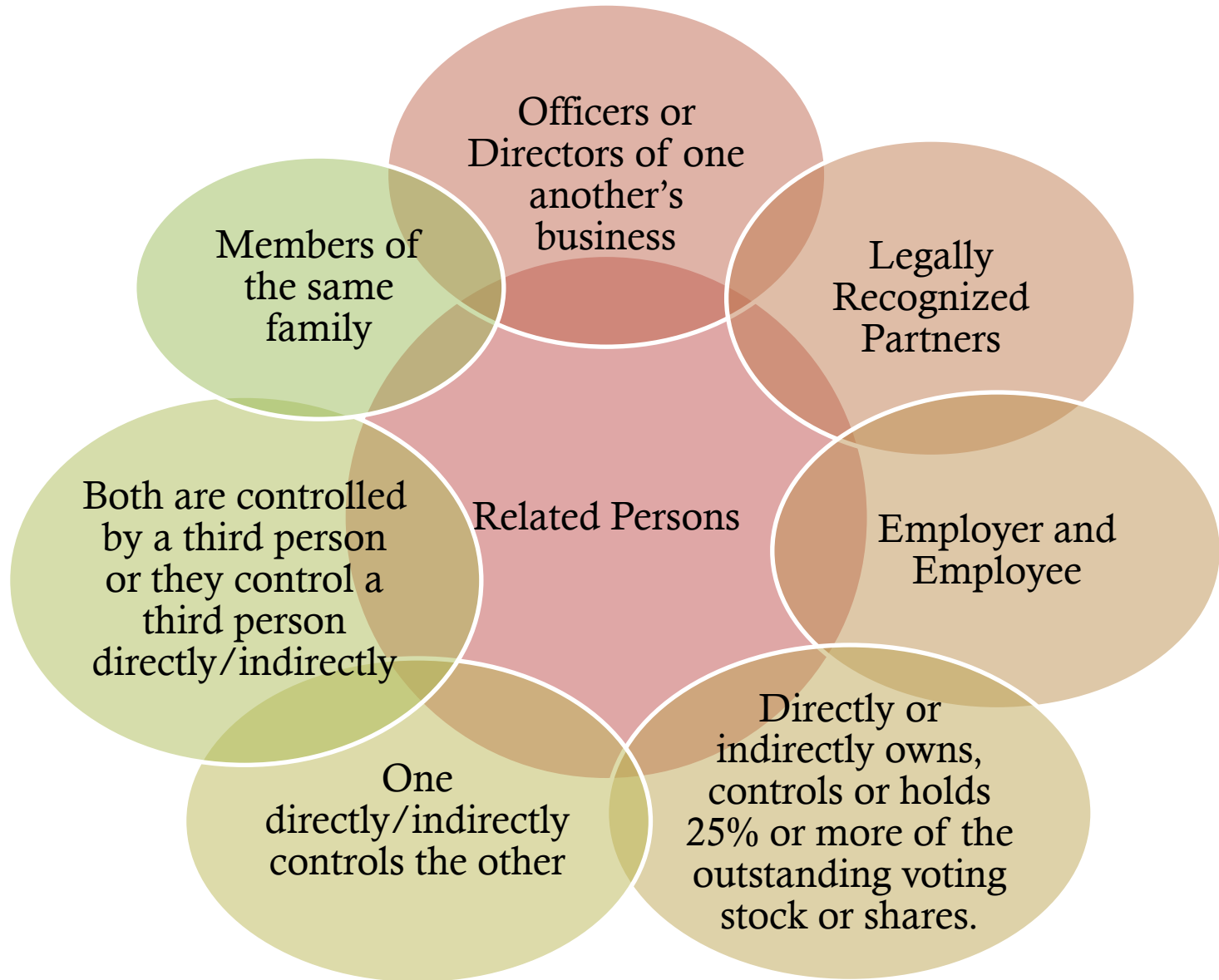
Transaction Value (Section 15)

Price is **not** the sole consideration

Supplier and Recipient are **related or distinct**

GST Valuation Rules

WHO ARE RELATED PERSONS?



DISTINCT PERSONS

Person having an establishment in India and any other establishment outside India

Establishment in a State or UT and any other establishment outside that State; or

Establishment in a State or UT and other establishment being a business vertical **registered** within that State or UT

VALUE OF TAXABLE SUPPLY-SECTION 15

Transaction Value

[price actually paid or payable for the supply]

Supplier and Recipient are not related and price is the sole consideration

Includes

Taxes, duties, cesses, fees and charges under any law other than under the GST Act

Amount that supplier is **liable** to pay but incurred by the recipient.

Incidental expenses charged in respect of the supply

Interest or late fee or penalty for delayed payment of consideration.

Subsidies directly linked to the price excluding subsidies provided by government.

VALUE OF TAXABLE SUPPLY-SECTION 15

Whether a broker is required to charge GST on charges levied on the contract notes like STT, stamp duty, SEBI fees etc?

Circular No. 187/107/2010-CX.4 dated September 17, 2010

Since the Stamp duty and Security Transaction Tax, are the liability of the buyer/seller of securities and the broker pays the same acting as a Pure Agent the same are not includible in the taxable amount in terms of Rule 5(2) of the Service Tax (Determination of Value) Rules, 2006. All other charges by whatever name called recovered by the broker from the buyer/seller of securities are includible in the taxable value in terms of Rule 5(1) of the Service Tax (Determination of Value) Rules, 2006.

Reimbursements

Sri Bhagavathy Traders Vs. Comm of C.Ex, Cochin [2011(24) STR 290 (Tri.-LB)

Held: The claim for reimbursement towards rent for premises, telephone charges, stationery charges etc. amounts to a claim by the service provider that they can render such services in vaccum. What are costs for input services and inputs used in rendering services cannot be treated as reimbursable costs. There is no justification or legal authority to artificially split the cost towards providing services partly as cost of services and the rest as reimbursable expenses. [para 6.4].

Scope of the term “reimbursements”

If the buyer enters into a contract for supply of raw materials after negotiating prices from the supplier for the raw materials and the raw materials are received by the manufacturer and the manufacturer pays the amounts to the supplier of raw materials and recovers the same from the buyer, **it can certainly be considered as reimbursements**. In such case the manufacturer has no role about choosing the source of the materials procured or the price at which the materials procured and the manufacturer is not under any legal or contractual obligation to pay the amount to the supplier.

Reimbursements

Intercontinental Consultants & Technorats (P.) Ltd V. Union of India [2012] 28 taxmann.com 213 (Delhi)

Held: Rule 5 (1) which provides for inclusion of the expenditure or costs incurred by the service provider in the course of providing the taxable service in the value for the purpose of charging service tax is **ultra vires sections 66 and 67** and travels much beyond the scope of those sections. To that extent it has to be struck down as bad in law. [Para 11].

Appeal by the Revenue has been admitted in the Supreme Court and is pending disposal [2014] 49 taxmann.com 520 (SC)

Value of a Taxable Supply-Section 15

Transaction Value

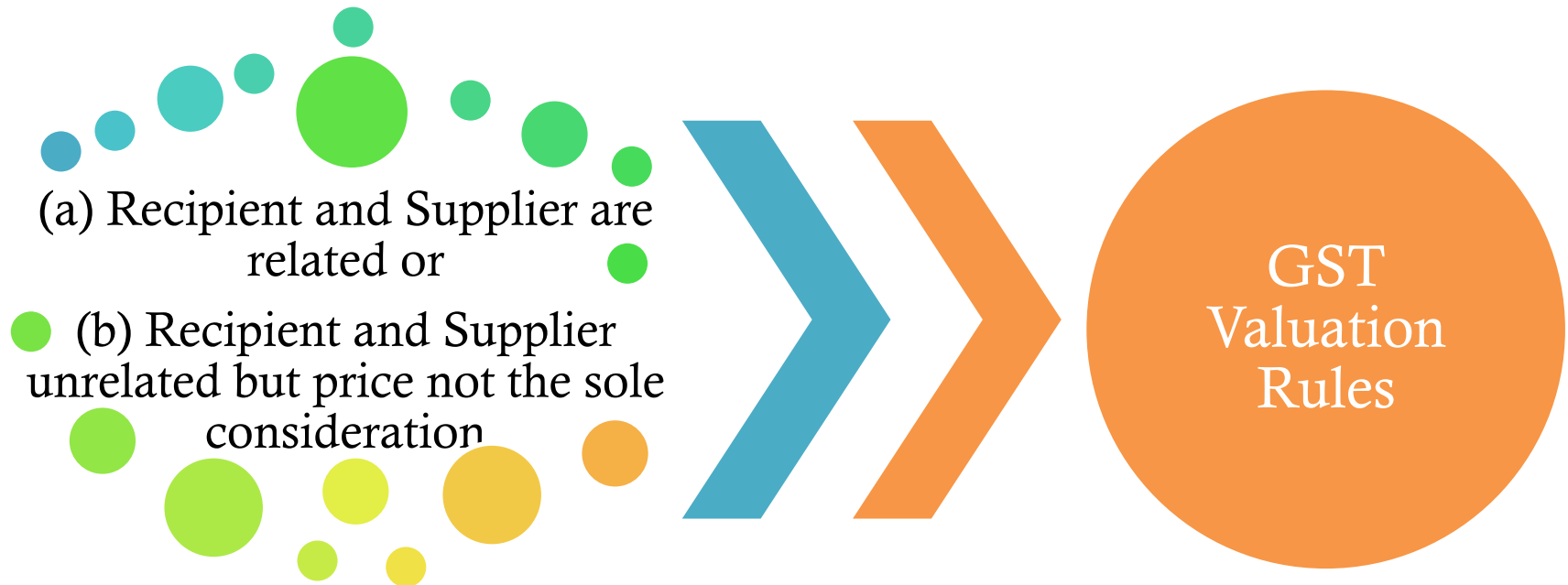
[price actually paid or payable for the supply]

Excludes

Discounts if

- (a) Recorded in the invoice issued in respect of the supply
or
- (b) After the supply is effected if:
 - (i) Established in terms of agreement and specifically linked to relevant invoices;
 - (ii) ITC is reversed by the recipient of supply

GST Valuation Rules



GST Valuation Rules

Rule 1: Consideration not wholly in money

- (a) Open market value of the supply;
- (b) If open market value not available, sum total of consideration in money and such further amount in money which is equivalent to the consideration not in money **if such amount is known at the time of supply;**
- (c) Value not determinable as above, the value of supply of goods and/or services of like kind and quality;
- (d) Value not determinable under clause (a) or (b) or (c), sum total of consideration in money and such further amount in money which is equivalent to the consideration not in money to be determined by **application of rule 4 or rule 5 in that order.**

Eg: Exchange Offers

GST Valuation Rules

Open market value

Means full value in money excluding integrated tax, central tax, state tax, union territory tax and the cess payable by a person in a transaction, where the supplier and recipient are not related and price is the sole consideration, to obtain such supply at the same time when the supply being valued is made.

Supply of like kind and quality

Means supply of goods and/or services made under **similar circumstances** that, in respect of the characteristics, quality, quantity, functional components, materials and reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.

GST Valuation Rules

Rule 2: Supplies between **distinct or related persons** other than through agent

- (a) Open market value of the supply;
- (b) If open market value not available, value of supply of goods or services of like kind and quality
- (c) Value not determinable under clause (a) or (b), value as determined by **application of rule 4 or rule 5 in that order.**

What will be the value of supply in case of invoices raised on branch offices?



GST Valuation Rules

Proviso to Rule 2 of the Valuation Rules

Where the recipient is **eligible for full input tax credit**, the **value declared** in the invoice shall be **deemed to be the open market value** of goods or services.



GST Valuation Rules

Rule 3: Supply of Goods made or received through an agent

- (i) Open Market Value of the goods being supplied or
- (ii) 90% of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person where goods are intended for further supply by the said recipient.
- (iii) Where value cannot be determined as above, than to be determined by following Rule 4 or Rule 5 in that order.

Illustration: Where a principal supplies groundnut to his agent and the agent is supplying groundnuts of like kind and quality in subsequent supplies at a price of Rs.5000 per quintal on the day of supply. Another independent supplier is supplying groundnuts of like kind and quality to the said agent at the price of Rs.4550 per quintal. The value of the supply made by the principal shall be Rs.4550 per quintal or where he exercises the option the value shall be 90% of the Rs.5000 i.e. is Rs.4500 per quintal.

GST Valuation Rules

Rule 4 (based on cost)

- Value to be 110% of the cost of production/manufacture or cost of acquisition of such goods or cost of provision of services.
- **Supplier of services, may opt for Rule 5 disregarding Rule 4**

Rule 5 (Residual method)

- Reasonable means consistent with section 15.

Posers???

- Whether free samples liable for GST? If yes, determine the value of supply
- Whether gifting a motor vehicle to an employee is liable for GST? If yes, determine the value of supply
- Builder undertaking redevelopment activity for a society against the land development rights granted by the society. Determine the value of supply

GST Valuation Rules

Rule 6: Valuation of Specific Services

Sr. No.	Particulars	Value
A.	Purchase or Sale of foreign currency including money changing [Option 1]	
(i)	Currency exchanged from or to INR	Difference in the buying rate or selling rate and the RBI reference rate multiplied by total units of currency.
(ii)	RBI reference rate not available	1% of gross amount of Indian Rupees provided or received by the person changing the money.
(iii)	Where neither of the currency exchanged is Indian rupees	1% of the lesser of the two amounts the person changing the money would have received by converting any of the two currencies into INR on that day at RBI reference rate.

GST Valuation Rules

Rule 6: Valuation of Specific Services

Sr. No.	Particulars	Value
	Purchase or Sale of foreign currency including money changing [Option 2]	
(i)	Gross amount of currency exchanged for an amount upto Rs 100,000 subject to minimum of Rs 250.	1% of the gross amount
(ii)	Gross amount of currency exchanged for an amount of rupees exceeding Rs. 100,000 and upto Rs. 10,00,000/-	Rs 1000 + 0.5% of the gross amount of currency
(iii)	Gross amount of currency exchanged for an amount of rupees exceeding Rs 10,00,000/-	Rs 5000 + 1/10th of the gross amount of currency. [maximum Rs 60,000/-]

Note: Option once selected cannot be withdrawn during the remaining part of that financial year.

GST Valuation Rules

Rule 6: Valuation of Specific Services

Sr. No.	Particulars	Value
B.	Air Travel Agent	
(i)	Domestic bookings	5% of the basic fare
(ii)	International bookings	10% of the basic fare

Basic Fare: Part of the air fare on which commission is normally paid to the air travel agent by the airline.

GST Valuation Rules

Rule 6: Valuation of Specific Services

Sr.No.	Particulars	Value
C.	Life Insurance Business	
(i)	Gross Premium charged reduced by the amount allocated for investment or savings on behalf of the policy holder, if the amount is intimated to the policy holder at the time of supply of service	
(ii)	Single premium annuities other than (a)	10% of the single premium charged from the policy holder
(iii)	In other cases	(a) 25% of the premium charged from the policy holder in the 1 st year and (b) 12.5% of the premium charged in subsequent years.

The above shall not be applicable where the entire premium paid is only towards risk cover in life insurance.

GST Valuation Rules

Rule 6: Valuation of Specific Services

Sr.No.	Particulars	Value
C.	Dealers dealing in buying and selling of second hand goods	
	No input tax credit availed on purchase of such goods	Difference between the selling price and purchase price. Where the value is negative it will be ignored.
D.	Value of a token or voucher or a coupon or a stamp (other than postage stamp)	
	Redeemable against supply of goods or services	Value of goods and/or services redeemable against such token, voucher, coupon or stamp

GST Valuation Rules

Rule 7: Pure Agent

Pure agent means a person who-

- (a) Enters into a contractual arrangement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;
- (b) neither intends to hold nor holds any title to the goods or services or both so procured or provided as pure agent of the recipient of supply;
- (c) does not use for his own interest such goods or services so procured; and
- (d) Receives only the actual amount incurred to procure such goods or services.

GST Valuation Rules

Rule 7: Pure Agent

Expenditure or costs incurred by the supplier as a pure agent of the recipient of supply of services to be **excluded** from value provided the **following conditions are satisfied**

Supplier acts as a pure agent when he makes the payment to the third party as the **contract for supply is between third party and recipient of supply.**

Recipient uses the services procured and is liable to make payment to a third party

Recipient authorizes the supplier to make payment on his behalf

Recipient knows that the services shall be procured from a third party and the supplier only recovers the actual amount paid by him to the third party.

Services procured by the supplier from the third party are in addition to the supply he provides on his own account.

PLACE OF SUPPLY

[Section 12 and 13 of the IGST Act]

CONCEPT

INTER STATE
SUPPLY
[INTEGRATED
TAX]

- A. Location of supplier and place of supply
 - (a) Two different states
 - (b) Two different UT
 - (c) A State and a UT
- B. Goods/Services imported into the territory of India
- C. Supplier located in India and Place of Supply outside India
- D. Supply to or by SEZ developer or SEZ Unit.
- E. Supply in the taxable territory, not being intra-state

CONCEPT

INTRA STATE
SUPPLY
[CENTRAL TAX +
STATE TAX]

Location of Supplier and Place of Supply of Services in the Same State or Same Union Territory.

NOT AN INTRA-STATE SUPPLY

- (a) Supply to or by a SEZ developer or a SEZ unit
- (b) Goods/Services imported into the territory of India.
- (c) Supplies made to a tourist.

SUPPLIER AND LOCATION OF THE SUPPLIER

Section 2(105) of the CGST Act: supplier in relation to any goods or services or both, shall mean the **person supplying the said goods or services** or both and shall include agent acting as such on behalf of such supplier in relation to the goods or services or both supplied.

Section 2(15) of the IGST Act: location of supplier means,-

- (a) Where a supply is made from a place of business for which the registration has been obtained, location of such place of business.
- (b) Where a supply is made from a place other than the place of business for which registration is obtained, the location of the fixed establishment.
- (c) Where a supply is made from more than one establishment, whether place of business or fixed establishment, the location most directly concerned with the provision of supply.
- (d) In absence of such places, the location of the usual place of residence.

RECIPIENT AND LOCATION OF THE RECIPIENT

Section 2(93) of the CGST Act: Recipient

- (A) Where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;
- (B) Where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and
- (C) Where no consideration is payable for the supply of service, the person to whom the service is rendered.

RECIPIENT AND LOCATION OF THE RECIPIENT

Section 2(15) of the IGST Act: location of recipient means,-

- (a) Where a supply is received at a place of business for which the registration has been obtained, location of such place of business.
- (b) Where a supply is received at a place other than the place of business for which registration is obtained, the location of the fixed establishment.
- (c) Where a supply is received at more than one establishment, whether place of business or fixed establishment, the location most directly concerned with the provision of supply.
- (d) In absence of such places, the location of the usual place of residence of the recipient.

CASE STUDY

A Chartered Accountant in Mumbai has entered into a contract with a manufacturer in Gujarat, to undertake stock audits at its various factories located in Delhi, Bangalore and Rajasthan. The work in Delhi and Bangalore is undertaken by the CA's regional offices located in Delhi and Bangalore. Whereas in Rajasthan, the CA has deployed staff from its Mumbai Office and Delhi Office. Determine the location of the supplier and recipient of service.

PLACE OF SUPPLY OF SERVICES

Section 12 of the IGST Act

- Location of Supplier and Recipient in India.

Section 13 of the IGST Act

- Location of Supplier or Recipient outside India.

Section 12(1)- Location of Supplier and Location of Recipient in India

Place of Supply of Services-except specifically covered in sub-sections (3) to (14)



To a Registered Person: Location of Such Person

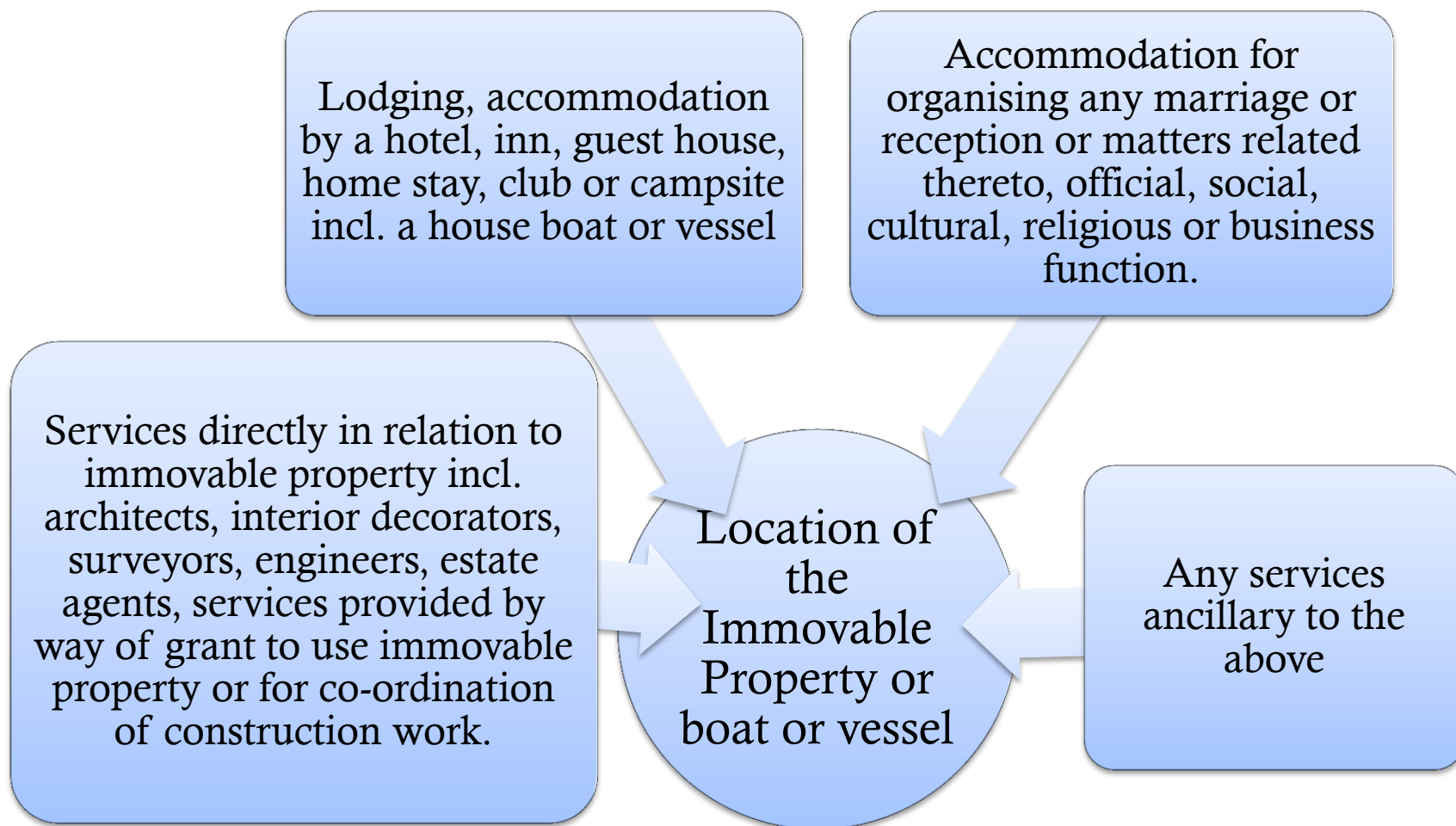


To an Unregistered Person:

(a) Address on Record Exists: Location of Recipient.

(b) Location of Supplier in other cases

IMMOVABLE PROPERTY BASED-Section 12(3)



Where the immovable property or boat or vessel is located in more than one State or Union territory, the supply shall be treated as proportionately made in each of such states as per the agreement or such other basis.



**Immovable Property:
London**



**Travel Agent booking
the hotel in India**



Traveller in India

Exception: If the location of the immovable property or boat or vessel is located outside India, the place of supply shall be the **location of the recipient.**

CASE STUDY

Mr. A in Mumbai owns an immovable property in Gujarat which is given on lease to Mr.B in Gujarat. Determine the taxability of the transaction? Will there be any change in the answer if Mr. A is also located in Gujarat?

PERFORMANCE BASED – Section 12(4), 12(5) and 12(6)

Service	Place of Supply
Restaurant and Catering, personal grooming, fitness, beauty treatment, health service including cosmetic and plastic surgery.	Services actually performed
Training and Performance Appraisal	Registered Person: location of such person Unregistered Person: location where the services are actually performed.
Admission to a cultural, artistic, sporting, scientific, educational, entertainment event or amusement park or any other place and services ancillary thereto.	Location of the event or the location of the Park

CASE STUDY

A Tour Operator in Mumbai is organising a tour in the month of August 2017 to Rajasthan. The following expenses will be incurred by them in relation to the tour.

- (a) Hotel Accommodation
- (b) Catering
- (c) Sightseeing etc.

Determine the taxes to be charged by the above vendors on the tour operator in Mumbai?

ORGANIZATION OF EVENTS– Section 12(7)

Service	Place of Supply
Organization of a cultural, artistic, sporting, scientific, educational, entertainment event including services in relation to conference, fair, exhibition, celebration or similar events	Registered Person: location of such person. Unregistered Person: Event is actually held
Services ancillary to the above	If the event is held outside India: location of the recipient.

Where the event is held in more than one State or Union territory and a consolidated amount is charged, the supply shall be treated as proportionately made in each of such states as per the agreement or such other basis.

TRANSPORTATION-Section 12(8) and 12(9)

Transportation
of goods incl. by
mail or courier

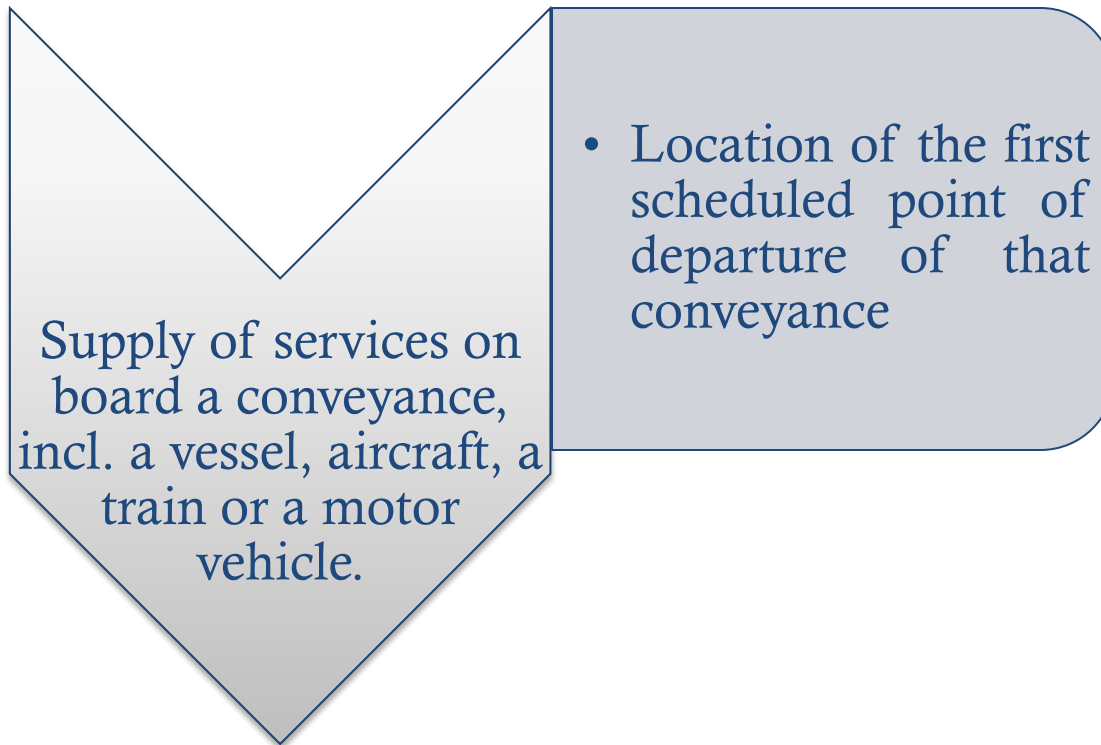
- Registered Person: location of such person
- Unregistered Person: location at which the goods are handed over

Transportation
of passengers

- Registered Person: location of such person
- Unregistered Person: place where the passenger embarks for a continuous journey.

Return journey shall be treated as a separate journey even if the right to passage for onward and return is issued at the same time.

TRANSPORTATION-Section 12(10)



Case-Study: Jet Airways operates an online portal located at Pune where customers can directly book their tickets as per their requirements across the globe. The travel cost includes the cost of meals served on board. Jet airways wants to understand the taxes to be charged by them to the customers on the air tickets sold. Further also advise on the taxability of the meals charged separately in respect of certain destinations.

TRANSPORTATION

Recipient in Mumbai	Situation	Place of Supply
Unregistered	Flight from Mumbai to Delhi	CGST + SGST of Maharashtra.
	Flight from Delhi to Mumbai	IGST
Registered Person	Flight from Mumbai to Delhi	CGST + SGST of Maharashtra
	Flight from Delhi to Mumbai	CGST + SGST of Maharashtra

TELECOMMUNICATION SERVICES-Section (12(11))

Service	Place of Supply
Fixed telecommunication line, leased circuits, cable or dish antenna	Location where the telecommunication line, leased circuit or cable connection or dish antenna is installed
Mobile connection for telecommunication and internet services on post-paid basis	Location of the billing address of the recipient of services on the record of the supplier
Mobile connection for telecommunication, internet service and DTH television on pre-paid basis through a voucher or any other means	<p>Through a selling agent/re-seller/distributor: Their address on the record of the supplier at the time of supply.</p> <p>By any other person to the final subscriber: location where the payment is received or such vouchers are sold.</p> <p>Recharge done online: location of the recipient on the records of the supplier.</p>
Any other cases	<p>Address available: location of the recipient on the records of the supplier</p> <p>Address not available: location of supplier</p>

BANKING & OTHER FINANCIAL SERVICES AND INSURANCE -Section 12(12) and 12(13)

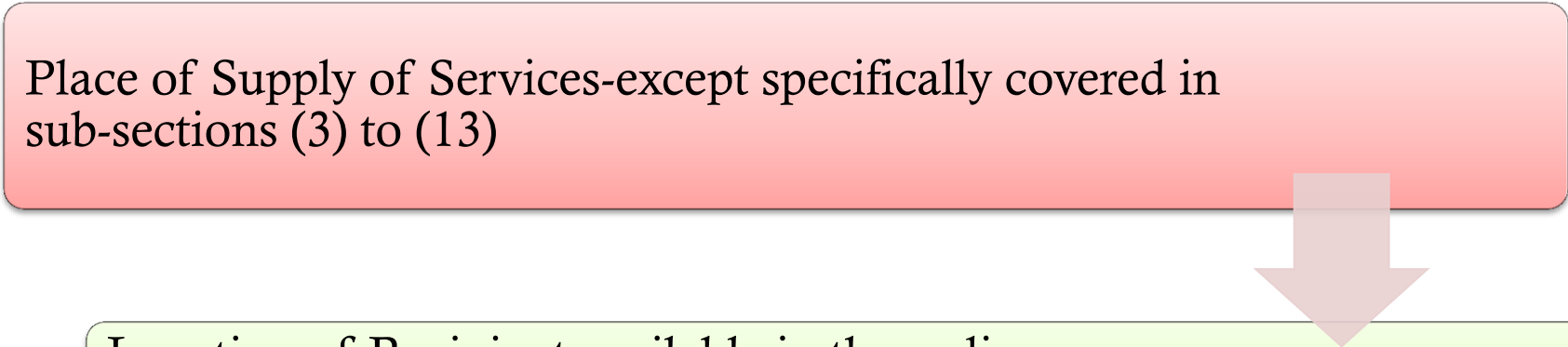
Service	Place of Supply
Banking and other financial services, including stock broking services	Location of the recipient of service Address not on record of the supplier: Location of the supplier of service.
Insurance Services	Registered Person: location of such person Unregistered Person: location of the recipient on the records of the supplier.

ADVERTISEMENT SERVICES -Section 12(14)

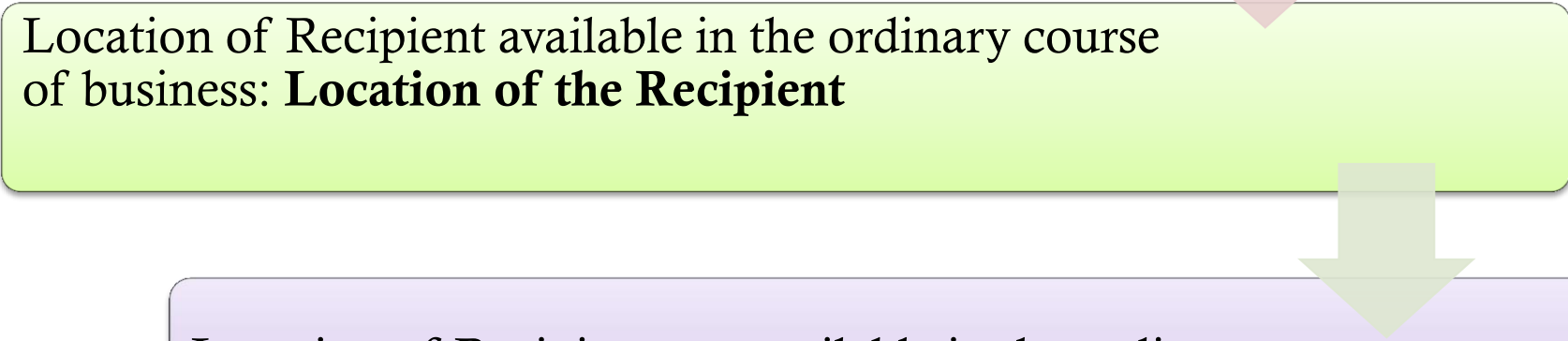
Service	Place of Supply
Advertisement services to Central Govt, State Govt, a statutory body or a local authority meant for the States or UT	In each of such states or UTs to be determined as per terms of contract or agreement or any other basis as may be prescribed, in absence of an agreement.

Section 13(2)- Location of Supplier or Location of Recipient outside India


Place of Supply of Services-except specifically covered in sub-sections (3) to (13)



Location of Recipient available in the ordinary course of business: **Location of the Recipient**



Location of Recipient not available in the ordinary course of business: **Location of the Supplier**



Exports and Imports-IGST Act

Section 2(5): **export of goods** means **taking goods out of India to a place outside India.**

Section 2(6): **export of services** means the supply of any service when,-

- (i) The **supplier** of service is **located in India**
- (ii) The recipient of service is located outside India
- (iii) the place of supply of service is outside India
- (iv) the payment is received in convertible foreign exchange.
- (v) the supplier and recipient are not merely establishments of distinct persons.

Exports and Imports-IGST Act

Section 2(10): **import of goods** means **bringing goods into India from a place outside India.**

Section 2(11): **import of services** means the supply of any service where,-

- (i) The **supplier** of service is **located outside India**
- (ii) The recipient of service is located in India
- (iii) the place of supply of service is in India.

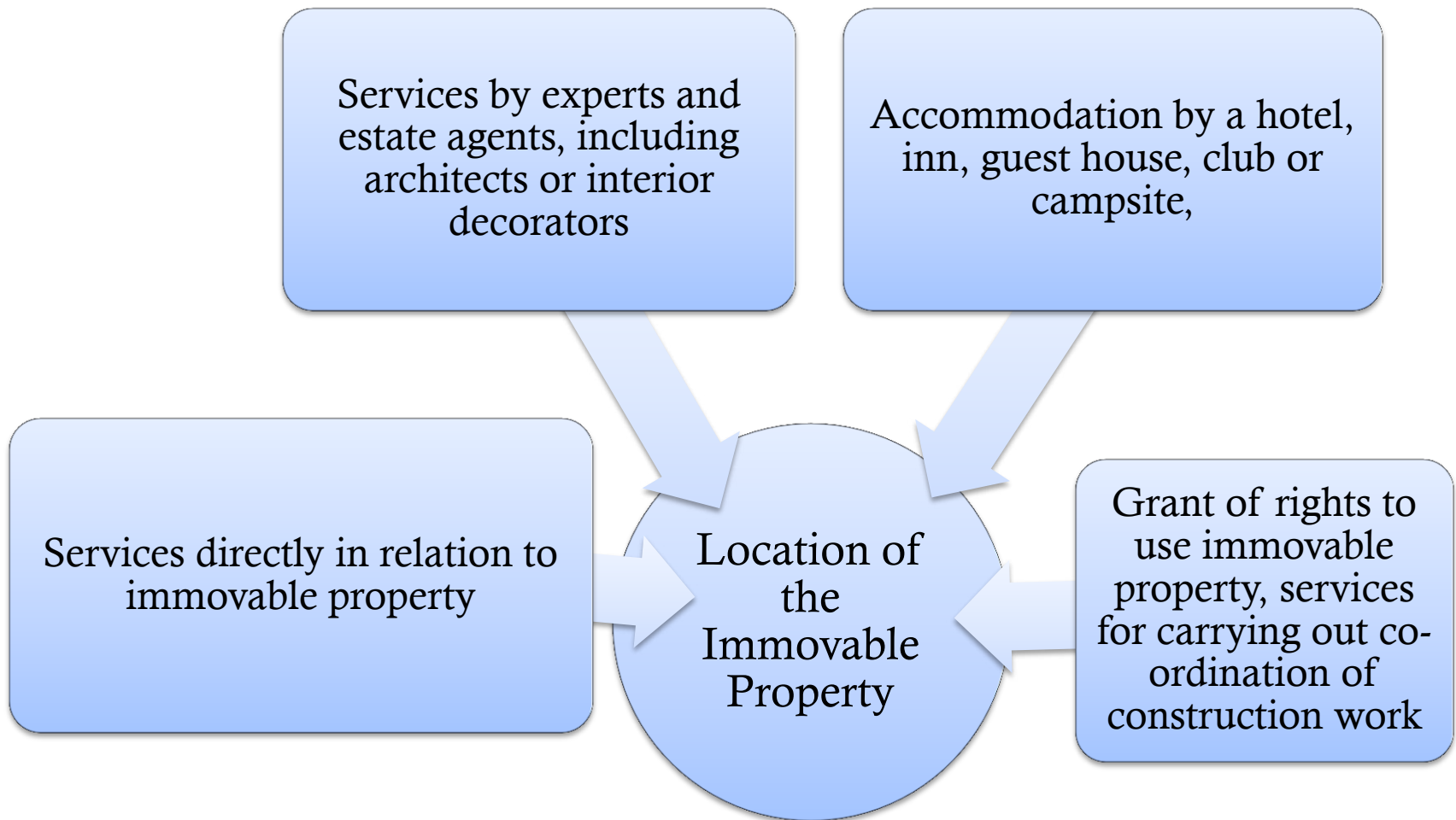
PEFORMANCE BASED – Section 13(3)

Service	Place of Supply
Services in respect of Goods	
Services in respect of goods which are required to be made physically available by the recipient to the supplier in order to provide the services.	Location where the services are actually performed
Where services are provided from a remote location by electronic means.	Location where the goods are situated at the time of supply of services.
The above clause will not apply in case of goods temporarily imported into India for repairs and exported after repairs without being put to use in India.	
Services supplied to an Individual	
Services to an individual, which require the physical presence of the individual will the supplier for the supply.	Location where the services are actually performed.

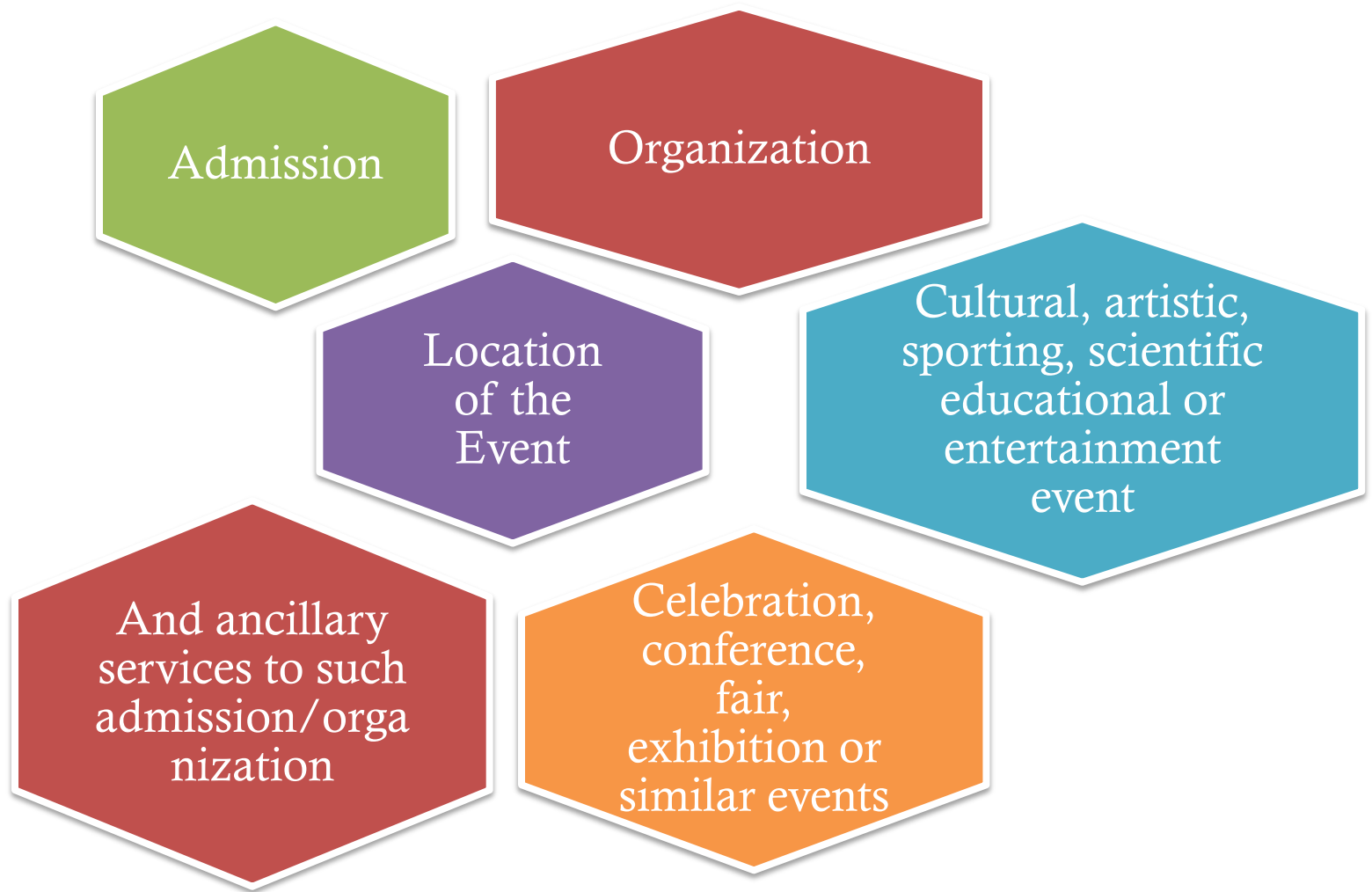
CASE STUDY

- An Indian Company owns a vessel which is sent overseas for dry dock jobs viz. repairs, maintenance etc. After the said maintenance activities the vessel shall come back to India. Identify the place of supply.

IMMOVABLE PROPERTY BASED-Section 13(4)



EVENTS-Section 13(5)



Services based on Performance/Immovable Property/Events-Section 13(6) and 13(7)

- Where these services are provided at **more than one location, including a location in the taxable territory**, the place of supply shall be the **location in the taxable territory**.
- Where these services are provided in **more than one state or Union territory**, the **place of supply** shall be taken as being in **each state or Union territory** as determined as per contract/agreement or such other basis to be prescribed.

Case Study

- A US Company provides the services of technical testing, inspection and certification to its clients in Maharashtra. A part of the testing activity is undertaken in the USA and in respect of the remaining contract the engineers visit the clients place in Maharashtra to perform the services. Determine the Place of Supply of the entire contract.
- M/s Khan Limited is producing a film and has appointed Ms. Saroj Khan as a choreographer for all the dance sequences. All the dances have been shooted in the state of Punjab wheras one dance is shooted in the territory of Kashmir. Determine the place of supply.

SPECIFIED SERVICES-Section 13(8)

Services by a banking company or a financial institution or a non-banking financial company to account holders

Intermediary services

Hiring of means of transport, including yachts but excluding aircrafts and vessels upto 1 month

Place of Supply

Location of the Supplier

TRANSPORTATION-Section 13(9) and 13(10)

Transportation of goods **other than** by mail or courier

- Destination of Goods

Transportation of passengers

- Place where the passenger embarks for a continuous journey.

TRANSPORTATION-Section 13(11)

Services provided on board a conveyance

- First scheduled port of departure of that conveyance for the journey.

ONLINE INFORMATION AND DATABASE ACCESS OR RETRIEVAL SERVICES-Section 13(12)

Section 2(17) of the IGST Act: online information and database access or retrieval services” means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention and impossible to ensure in the absence of information technology and includes electronic services such as,—

- (i) advertising on the internet;
- (ii) providing cloud services;
- (iii) provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;
- (iv) providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;
- (v) online supplies of digital content (movies, television shows, music and the like);
- (vi) digital data storage; and
- (vii) online gaming;

ONLINE INFORMATION AND DATABASE ACCESS OR RETRIEVAL SERVICES-Section 13(12)

Location of the Recipient of Service

[Deemed to be in taxable territory if any two of the following non-contradictory conditions are satisfied

(a) Location of address presented by recipient through internet is in taxable territory.

(b) Credit/Debit card or any other card through which payment is made is issued in the taxable territory.

(c) Billing Address in taxable territory.

(d) Internet protocol address of the device used by the recipient is in the taxable territory.

(e) Bank of the recipient in which the account used for payment is maintained is in taxable territory.

(f) Country code of the subscriber identity module card used by the recipient of services is of taxable territory.

(g) Location of the fixed line through which the service is received is in the taxable territory

PLACE OF SUPPLY OF GOODS: Section 10(1) of the IGST Act

Situation	Place of Supply
<p>Where the supply involves movement of goods whether by the supplier or recipient or by any other person.</p> <p>Eg: Interstate Sales, Branch Transfers]</p>	<p>Location of the goods at the time at which the movement of goods terminates for delivery to the recipient.</p>
<p>Where supply does not involve movement of goods whether by the supplier or the recipient</p>	<p>Location of the goods at the time of delivery to the recipient.</p>
<p>Goods are delivered by the supplier to the recipient or any other person on the direction of a third person [Bill to Ship to Model]</p>	<p>Principal place of business of such third person.</p>

PLACE OF SUPPLY OF GOODS: Section 10(1) of the IGST Act

Situation	Place of Supply
Goods are assembled or installed at site	Place of such installation or assembly.
Goods supplied on board a conveyance, including a vessel, aircraft, train or a motor vehicle.	Location at which such goods are taken on board.

CASE STUDY

- A buyer from Gujarat, visits a factory in Maharashtra for purchase of goods. The seller in Maharashtra hands over the goods to the buyer in Maharashtra against payment made by the buyer and raises an invoice on the Gujarat buyer with Gujarat GSTIN. Determine the place of supply of the said product supplied in Maharashtra.
- Novotel hotels in Gujarat have entered into a contract with a crockery manufacturer in Gujarat. The manufacturer is instructed to deliver the goods across the various chain of Novotel hotels located in Maharashtra, Goa, Kerala, Punjab. Determine the place of supply and the taxes to be charged by the manufacturer in Gujarat



Thank You!