



# Goods & Services Tax

## Educational Series

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### Place of Supply

*(where the location of the supplier/recipient of services is outside India)*

Section 13 of the IGST Act, 2017 specifies the place of supply of services where the location of the supplier of services or the location of the recipient of services is outside India.

<b>(6)</b> Services referred to in sub-section (3) or sub-section (4) or sub-section (5) is supplied at more than one location	including a location in the taxable territory	the location in the taxable territory
<b>(7)</b> Services referred to in sub-section (3) or sub-section (4) or sub-section (5) are supplied in more than one State or Union territory,		Proportionate Basis
<b>(8)(a)</b> banking company, or a financial institution, or a non-banking financial company	to account holders	the location of the supplier of services
<b>(8)(b)</b> intermediary services		
<b>(8)(c)</b> services consisting of hiring of means of transport	including yachts but excluding aircrafts and vessels, up to a period of one month	
<b>(9)</b> transportation of goods	other than by way of mail or courier	the place of destination of such goods
<b>(10)</b> passenger transportation services		The place where the passenger embarks on the conveyance for a continuous journey
<b>(11)</b> services provided on board a conveyance during the course of a passenger transport operation	including services intended to be wholly or substantially consumed while on board	the first scheduled point of departure of that conveyance for the journey
<b>(12)</b> online information and database access or retrieval services		the location of the recipient of services

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