**FAQs on Goods & Services Tax**

**11. Concept of Input Service Distributor in GST**

**Q 11. What are the documents through which the credit can be distributed by an ISD?**

Ans. The document under which the credit can be distributed is yet to be prescribed. The Act provides that the credit can be distributed only through prescribed document.

**Q 12. How to distribute common credit among all the units of an ISD?**

Ans. The common credit used by all the units can be distributed by ISD on pro rata basis i.e. based on the turnover of each unit to the aggregate turnover of all the units to which credit is distributed.

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