**FAQs On Goods & Services Tax**

**6. Valuation in GST**

**Q 6. What is to be done if there are certain factors affecting price though the transaction is not covered by section 15(4)?**

Ans. Section 15(2) provides the list of adjustments that may be made to make the price of a transaction reliable for purposes of determining tax payable.

**Q 7. Can the transaction value declared under section 15(1) be accepted?**

Ans. Yes, it can be accepted after examining for inclusions in section 15(2). Furthermore, the transaction value can be accepted even where the supplier and recipient are related, provided the relationship has not influenced the price. (Rule 3(4) of draft GST valuation rules)

**Q 8. Whether post-supply discounts or incentives are to be included in the transaction value?**

Ans. Yes. Unless the post-supply discount is established asper the agreement and is known at or before the time ofsupply and specifically linked to relevant invoice.

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