The model of GST law envisages certain concepts or provisions which were not in vogue earlier, either in Service Tax or Central Excise or Value Added Tax. Some of these are as follows :

* Address of delivery and address on record
* Taxable person
* Non-resident taxable person
* Time of supply of goods
* Time of supply of services
* Taxable supply
* First return
* Tax deduction at source
* Collection of tax at source
* GST compliance rating
* Business vertical principal place of business casual taxable person
* Zero rated supply, etc