**Draft Model GST Law**

***Clause 2(43):*** *“Export of goods”* with its grammatical variations and cognate expressions, means taking out of India to a place outside India;

***Clause 2(44):*** The supply of any service shall be treated as *“export of service”* when

(a) the supplier of service is located in India,

 (b) the recipient of service is located outside India,

(c) the place of supply of service is outside India,

(d) the payment for such service has been received by the supplier of service in convertible foreign exchange, and

(e) the supplier of service and recipient of service are not merely establishments of a distinct person;

Explanation.- For the purposes of clause (e), an establishment of a person in India and any of his other establishment outside India shall be treated as establishments of distinct persons.