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[Updated version of the Notification No. 13/2017-Union Territory Tax (Rate)
dated the 28th June, 2017 as amended upto 25th January, 2018]

**Government of India
Ministry of Finance
(Department of Revenue)**

Notification No. 13/2017- Union Territory Tax (Rate)

New Delhi, the 28th June, 2017

GSR.....(E).-In exercise of the powers conferred by sub- section (3) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of union territory tax leviable under section 7 of the said Union Territory Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in Column (4) of the said Table:-

Table

| Sl. No. | Category of Supply of Services | Supplier of service | Recipient of Service |
|---------|---|------------------------------|---|
| (1) | (2) | (3) | (4) |
| 1 | Supply of Services by a goods transport agency (GTA) [who has not paid Union territory tax at the rate of 6%] ¹ in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948);or (b) any society registered under the Societies Registration Act, 1860 | Goods Transport Agency (GTA) | (a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or |

¹ Inserted vide notification No. 22/2017 – Union Territory Tax (Rate) dt 22.08.2017

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| | <p>(21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person.</p> | | <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person; located in the taxable territory.</p> |
| 2 | <p>[Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.</p> <p><i>Explanation.</i>- “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.]²</p> | An individual advocate including a senior advocate or firm of advocates. | Any business entity located in the taxable territory. |
| 3 | Services supplied by an arbitral tribunal to a business entity. | An arbitral tribunal. | Any business entity located in the taxable territory. |
| 4 | Services provided by way of sponsorship to any body corporate or partnership firm. | Any person | Any body corporate or partnership firm located in the taxable territory. |

² Substituted vide corrigendum to notification 13/2017-Union Territory Tax(Rate), dated 25.09.2017. Prior to substitution it read: “Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.”

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| 5 | Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers. | Central Government, State Government, Union territory or local authority | Any business entity located in the taxable territory. |
| [5A] | Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017). | Central Government, State Government, Union territory or local authority | Any person registered under the Central Goods and Services Tax Act, 2017 read with clause (vi) of section 21 of Union Territory Goods and Services Act, 2017] ³ |
| 6 | Services supplied by a director of a company or a body corporate to the said company or the body corporate. | A director of a company or a body corporate | The company or a body corporate located in the taxable territory. |
| 7 | Services supplied by an insurance agent to any person carrying on insurance business. | An insurance agent | Any person carrying on insurance business, located in the taxable territory. |
| 8 | Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company. | A recovery agent | A banking company or a financial institution or a non-banking financial company, located in the taxable territory. |

³ Inserted vide notification No. 3/2018- Union Territory Tax (Rate) dt 25.01.2018

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| 9 | Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like. | Author or music composer, photographer, artist, or the like | Publisher, music company, producer or the like, located in the taxable territory. |
| [10 | Supply of services by the members of Overseeing Committee to Reserve Bank of India | Members of Overseeing Committee constituted by the Reserve Bank of India | Reserve Bank of India.] ⁴ |

Explanation.- For purpose of this notification,-

(a) The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

(b) “Body Corporate” has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

(c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

(d) the words and expressions used and not defined in this notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

⁴ Inserted vide notification No. 33/2017 – Union Territory Tax (Rate) dt 13.10.2017

[(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]⁵

[(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).]⁶

2. This notification shall come into force on the 1st day of July, 2017.

[F. No. 334/1/2017- TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

⁵ Inserted vide notification No. 22/2017 – Union Territory Tax (Rate) dt 22.08.2017

⁶ Inserted vide notification No. 3/2018- Union Territory Tax (Rate) dt 25.01.2018