

Place of supply for import/export of services related to Goods/individual where physical presence is required (Clause 3):

Situation	Transaction	Place of supply
Services in relation to goods where goods are required to be physically present	services supplied in respect of goods that are required to be made physically available by the recipient of service to the supplier of service, or to a person acting on behalf of the supplier of service in order to provide the service	Location where the services are actually performed When services in above cases is performed from remote location by electronic means. The place of supply will be the location of goods at the time of supply.
Services require the physical presence of an individual	services supplied to an individual, represented either as the recipient of service or a person acting on behalf of the recipient, which require the physical presence of the receiver or the person acting on behalf of the recipient, with the supplier for the supply of the service	Location where the services are actually performed

Place of supply for import/export of services in relation to an immovable asset.(Clause 4)

Situation	Transaction	Place of supply
Services in relation to immovable property	Services supplied directly in relation to an immovable property. This includes the services supplied in this regard by experts and estate agents	Place where the immovable property is located or intended to be located
Lodging accommodation	supply of hotel accommodation by a hotel, inn, guest house, club or campsite,	Place where the immovable property is located or intended to be located
Right to use immovable property to carry out some work	Grant of rights to use immovable property, services for carrying out or co-ordination of construction work, including architects or interior decorators,	Place where the immovable property is located or intended to be located

Place of supply for import/export of services in case of organising or entry into an event:)(Clause5)

Situation	Transaction	Place of supply
Services of entry into an event	services supplied by way of admission to a cultural, artistic, sporting, scientific, educational, or entertainment event, or a celebration, conference, fair, exhibition, or similar events, and of services ancillary to such admission	Place where the event is actually held
Services of organising an event	services supplied by way of organisation of a cultural, artistic, sporting, scientific, educational, or entertainment event, or a celebration, conference, fair, exhibition, or similar events, and of services ancillary to such admission	Place where the event is actually held

Place of supply in case of services to more than one location (Clause 6 and 7)

Situation	Transaction	Place of supply
More than one location including a location in taxable territory	Where any service referred to in sub-sections (3), (4), or (5) is supplied at more than one location, including a location in the taxable territory	place of supply shall be the location in the taxable territory where the greatest proportion of the service is provided
Services supplied in more than one state in taxable territory	Where the services referred to in sub-sections (3), (4), (5) or (6) are supplied in more than one State,	The place of supply of such services shall be taken as being in each of the States in proportion to the value of services so provided in each State as ascertained from the terms of the contract or agreement entered into in this regard or, in absence of such contract or agreement, on such

		other reasonable basis as may be prescribed in this behalf
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Instances where the location of supplier will be the place of supply: (Clause 8)

Situation	Transaction	Place of supply
Services to account holders	Services by <ul style="list-style-type: none">• A banking company• Financial institution• Non-banking financial company To their account holder	Location of supplier of services
Intermediary services	intermediary services	Location of supplier of services
Hiring of means of transport for less than a month	Hiring of means of transport other than aircrafts and vessels except yachts, upto a period of one month	Location of supplier of services

Place of supply for services of transportation of Goods (Clause 9)

In case of transportation of Goods other than by post or courier shall be the destination of Goods.

Place of supply for passenger transportation services:

In this case PoS shall be the place where the passenger embarks on the conveyance for a continuous journey.(Clause 10)

Services provided on board a conveyance:

In this case the place of supply shall be the first scheduled point of departure of that conveyance. (Clause 11)

The place of supply of the “online information and database access or retrieval services” services

(Clause 12)

For online information and database access or retrieval services the place of supply shall be the location of recipient.

Location of recipient will be taken as in taxable territory is any two of following conditions are satisfied.

- (i) the location of address presented by the recipient of service via internet is in taxable territory;
- (ii) the credit card or debit card or store value card or charge card or smart card or any other card by which the recipient of service settles payment has been issued in the taxable territory;
- (iii) the billing address of recipient of service is in the taxable territory;
- (iv) the internet protocol address of the device used by the recipient of service is in the taxable territory;
- (v) the bank of recipient of service in which the account used for payment is maintained is in the taxable territory;
- (vi) the country code of the subscriber identity module (SIM) card used by the recipient of service is of taxable territory;
- (vii) the location of the fixed land line through which the service is received by the recipient is in taxable territory.