



Press Information Bureau

Ministry of Information and Broadcasting, Government of India



Economy

Frequently Asked Questions (FAQs) in respect of reforms for enhancing export competitiveness

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Sl. No	Questions	Answers
1.	What amendment is being brought in the place of supply provisions under section 13 of the IGST Act?	For services requiring goods to be made physically available to the supplier in India for the provision of service (e.g., testing, repair, R&D, clinical trials), place of supply is considered as the location of performance of services, i.e. in India as per provisions of section 13(3)(a) of the IGST Act, 2017, denying export/zero-rating benefit even though the recipient is abroad and payment is received in foreign exchange. Omission of clause (a) of section 13(3) will bring such services under the default rule of section 13(2), i.e., place of supply as the location of the recipient.

Provide suggestions / comments

