[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No.12 /2018 - Union Territory Tax

New Delhi, the 28th September, 2018
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G.S.R. …… (E).- In exercise of the powers conferred by sub-section (1) of Section 22 read with Section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of the 2017) and sub-section (1) of Section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra- Union Territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

2. This notification shall come into force with effect from the 1st day of October, 2018.

[F. No. S. 31011/25/2017-ST-I-DoR]

(Rajendra Kumar)
Under Secretary to the Govt. of India