

Multi-locational Enterprises

Symposium – GST Implementation

Hiregange & Associates

Jun 2017

Background

- Dual-tax in GST
- IGST not a tax
- Every supply yields tax
- Every removal not supply
- Person v/s Fiction of *distinct persons*
- Business 2(17)
- Place of business 2(85)
- Location of business
- Location of supplier of goods
- Location of supplier of services 2(71)/2(15)

Background

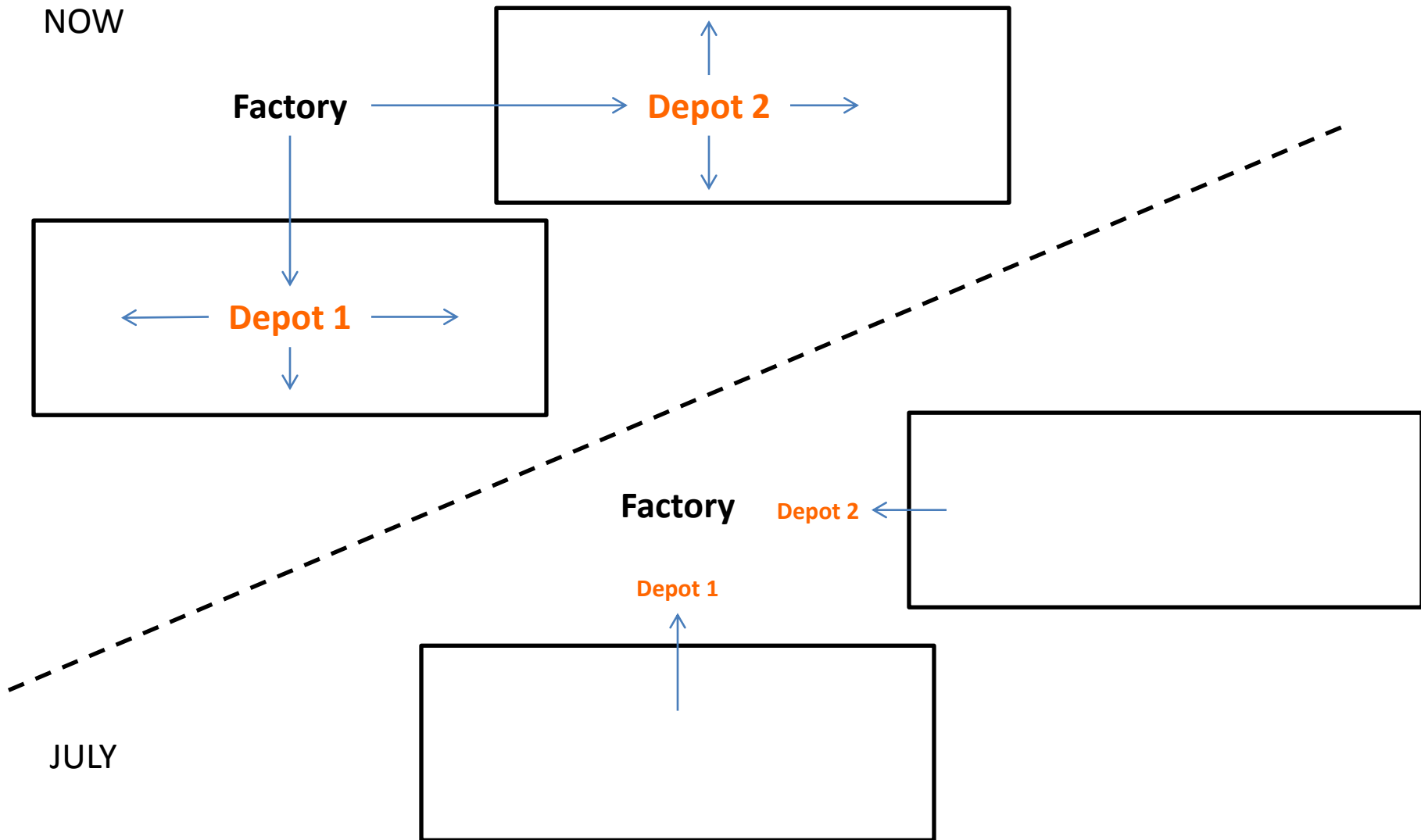
- Purpose of registration:
 - Taxable persons
 - Non-taxable persons
- Taxable person by fiction:
 - ‘as if’ person liable to pay
 - ‘as if’ supplier
- Place of registration:
 - In the State
 - From where
 - Makes taxable supply
- Taxable person 2(107):
 - Duty-Authority
 - URD-RCM
- Registered person 2(94)
- Persons liable to register:
 - Taxable persons
 - Specified non-taxable persons

Subject of GST

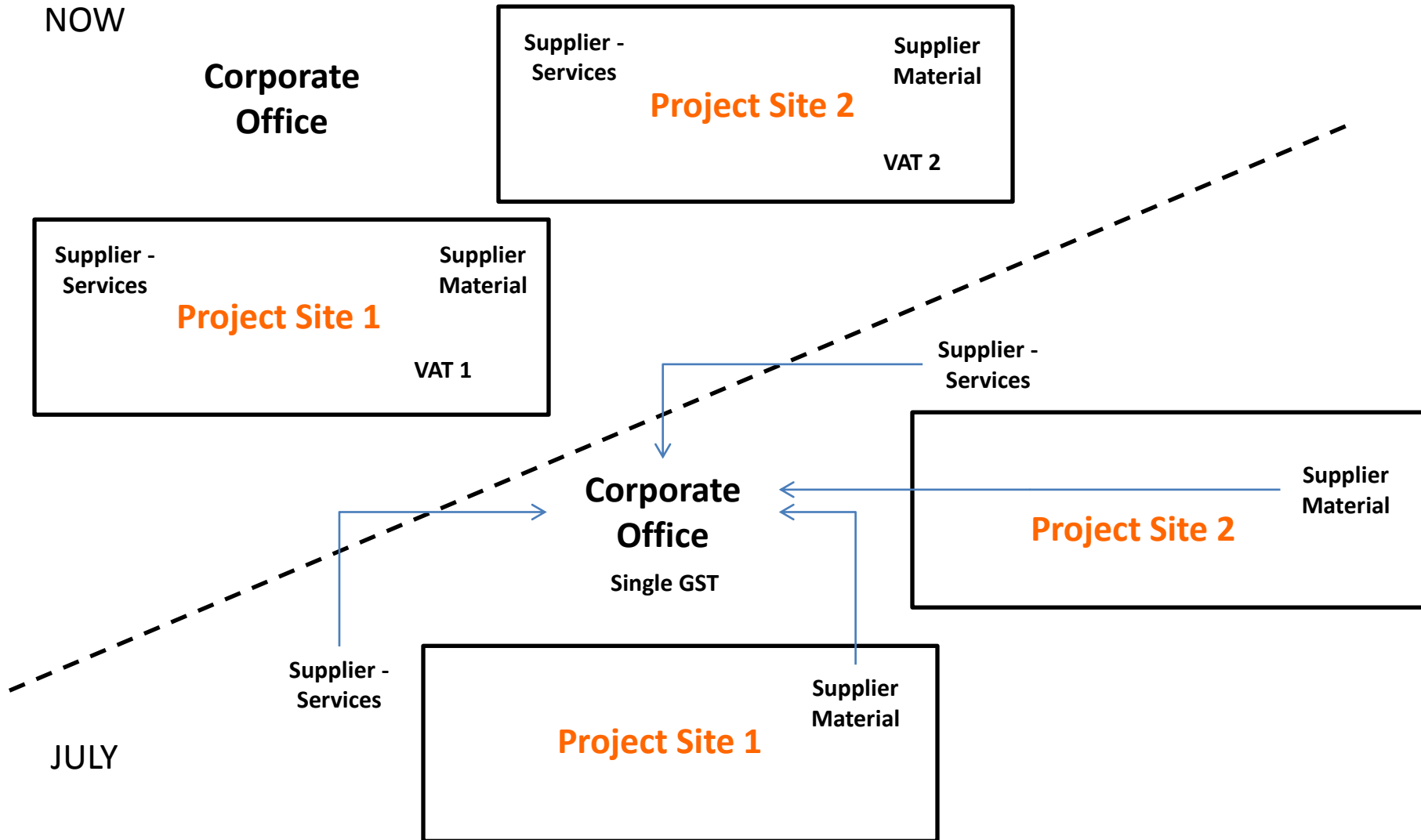


- Purpose of provision:
 - Common provision
 - ‘Destination’ principle
- Relation to S.7 and 8
- Facts about:
 - Place of supply ‘*..shall be..*’
 - Location of supplier – not used

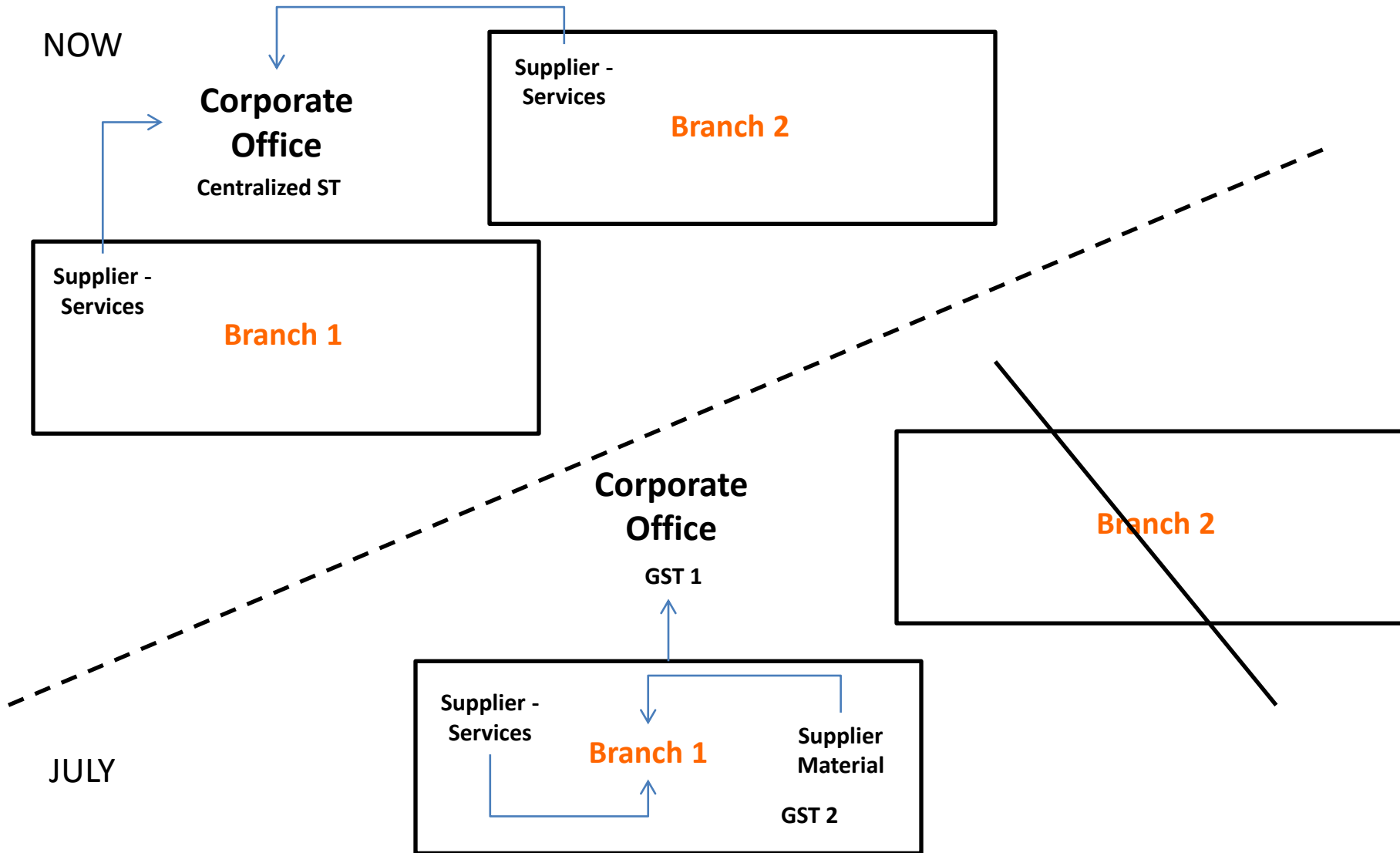
Mfg-Distribution



Construction



Service Provider



International Supply

Imports

- Definition:
 - Import
 - Importer
- Place of supply is location of *importer*
- Key considerations:
 - Place of import
 - Port of import
 - Reimport of exports
 - Warranty imports

Exports

- Definition:
 - Export
 - Exporter
- Place of supply is location *outside India*
- Key considerations:
 - Currency of transaction
 - Location of recipient
 - Merchanting trade
 - High sea sales / SICOI
 - Impact on credit

Thank You