

What's New News Flash



GST 法が改正され、2月1日施行（特定の条項を除く）

In brief

改正された GST（物品・サービス税）法が、2019年2月1日（金）（特定の条項を除く）から発効されました。主な改正は下記のとおりです。

- ・ GST の登録が、同一州でも複数の事業所で可能に（従来の同一州で一カ所の制限が廃止）
- ・ 「供給」の定義を遡って改正し、中央 GST スケジュール II に規定された活動は、商品またはサービスの供給を伴う場合にのみ課税対象となることとされた
- ・ 公海上での販売取引 (high sea sales)、保税倉庫内での販売取引などについて、GST 仕入れ税額控除のリバーサルが不要に
- ・ 乗車定員 13 人以上の旅客車両、ゴミ車両といった特殊車両についての仕入税額控除の緩和
- ・ クレジットノート/デビットノートは複数の請求書分をまとめて発行可能に
- ・ サービス供給の対価をインドルピー（INR）で受領した場合でも、インド準備銀行 (RBI) が認可し、他の要件を満たせば、サービスの輸出と見なされる
- ・ 物流サービスは供給者と受け手がインド国内の場合でも、物品がインド国外向けの場合、インド国外が供給地となる

下記までお気軽にお問い合わせください。

■デリー/グルガオン

ディレクター 古賀 昌晴（ムンバイ兼務）

Direct: +91 (0) 1243306531 / Mobile: +91 (0) 9650388830

masaharu.koga@pwc.com

アソシエイトディレクター 中間 雅彦

Mobile: +91(0)8860932929(India) / +81-(0)80-1226-6207(Japan)

masahiko.nakama@pwc.com

アソシエイトディレクター 笠井 周 (プネ/アーメダバード兼務) (日本国会計士)

Direct: +91(0)1244620442 / Mobile: +91(0) 9560106683

chikashi.kasai@pwc.com

マネージャー 高木 貴文

Direct: +91 (0)1243306824 / Mobile: +91(0)7303848999

takafumi.takagi@pwc.com

マネージャー 多田 千香子

Mobile: +91(0)8860160735

chikako.tada@pwc.com

アソシエイト 芦田 千尋

Mobile: +91(0)9910397025

chihiro.ashida@pwc.com

シニアアナリスト アマン ソラン (日本語可)

Mobile: +91(0)9718880415

aman.soran@pwc.com

■ バンガロール(ハイデラバードおよびチェンナイ兼務)

マネージャー 戸原 英則 (日本国公認会計士)

Direct: +91 (0) 8040794118 / Mobile: +91 (0) 9902026401

tohara.hidenori@pwc.com

■ チェンナイ

アソシエイト 山崎 嘉夫

Direct: +91 (0)4466075328 / Mobile: +91 (0) 9962817839

yoshio.yamazaki@pwc.com

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January 2019

GST Amendment laws becomes effective from 1 February, 2019 except some specified provisions

The Government has notified 1 February, 2019 as the date from when various provisions of the proposed amendments to the GST statutes comes into force. Some of the major amendments which will come into effect are summarized below:

Assesseees will be able to obtain multiple registrations in the same State for separate places of business, which was previously possible only for separate business verticals. The concept of business verticals for separate registrations has been done away with.

Definition of supply has been retrospectively amended to provide that the activities listed in schedule II will be taxable only if there is an underlying supply, and the schedule is relevant only for classifying the supply between goods or services.

The transactions of high sea sale, merchant trade, supply of warehoused goods before clearance for home consumption and sale of actionable claims etc. would not require any reversal of common credits.

Credit restrictions on motor vehicles relaxed to allow credit on motor vehicles for transport of passengers having a seating capacity of 13+ persons and also on the special purpose vehicles such as dumpers etc. However, specific restrictions on credits pertaining to insurance, servicing and repair and maintenance for vehicles, vessels or aircrafts ineligible for credit have been introduced (excluding the credits on in-warranty maintenance expense by manufacturers and credits on repairs etc. of vehicles by general insurance companies).

A single credit/ debit note can be issued pertaining to multiple invoices.

Transition credit of cesses have been specifically restricted.

A service can be said to be exported even if the consideration is received in Indian rupees wherever permitted by Reserve Bank of India, if other conditions for treating a service as exports of services is fulfilled.

The place of supply for services of transportation of goods, where the transportation of goods is to a place outside India, will be the place of destination of such goods, when the location of the supplier and recipient of services are in India.

Various rules have been amended to give effect to the aforesaid amendments in the GST laws.

The proposed amendments relating to the revised compliance system have not yet been made effective.

PwC comments

With the coming into effect of the amendments in the GST laws, the industry would need to assess the impact on their activities and make necessary amendments in their tax computations and systems. However, the industry still awaits the more simplified approach to GST compliance systems.

If your interest lies in a specific area or subject, do advise us so we can send you only the relevant alerts. For any additional information, please reach out to your PwC relationship manager or write in to pwctr.knowledgemanagement@in.pwc.com

With Best Regards

PwC TRS Team

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