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Tax News Alert

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GST 評議会第 32 回会合の決定事項～小規模業者の要件緩和へ

In brief

インド GST 評議会はこのほど第 32 回会合を開き、小規模業者に対する要件緩和などを決定しました。

主な内容は以下のとおりです。

* GST(物品サービス税)事業者登録の売上基準アップ～商品供給者は年 200 万ルピーから 400 万ルピーに(サービス供給者は引き続き年 200 万ルピー)

*小規模業者向けの簡便な申告・納税スキーム(コンポジションスキーム)適用のための売上は現在、年 1,000 万ルピーが上限のところ、2019 年 4 月から年 1,500 万ルピーへ引き上げ

* コンポジションスキーム業者は 2019 年 4 月以降、申告は年一度のみ(納税は引き続き四半期)

* コンポジションスキームをサービス供給者にも拡大(前年度売上が 500 万ルピーまで)

* ケララ州、災害付加税(Calamity Cess)の導入を可能に～州内での供給に対して 2 年以内、1%以下

詳しくは下記(英文)をご参照ください。

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)124 330 6531 / 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)124 4620442 / Mobile: +91(0) 9560106683

chikashi.kasai@pwc.com

マネージャー 高木 貴文

Direct: +91 (0)124 330 6824/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) 80 4079 4118 / 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)44 6607 5328 / Mobile: +91 (0) 9962817839

yoshio.yamazaki@pwc.com

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January 2019

GST Council relaxes compliance requirements for small businesses, approves calamity cess by Kerala for two years and widens composition scheme

The GST Council (Council) in its 32nd meeting held on 10 January, 2019 relaxed some compliance requirements for small businesses. The Council also approved levy of calamity cess on intra-State supplies by Kerala for a period of two years, and referred the issues relating to taxation of real estate and lotteries to Group of Ministers (GoM).

The major decisions taken by the Council are summarised below¹:

- The threshold limit for registration for supplier of goods has been increased from INR 2 million to INR 4 million. The States would need to decide on individual registration limits in a week's time. The threshold limit for service providers continues at INR 2 million and for special category States at INR 1 million.
- The ceiling for composition scheme has been decided to be increased to INR 15 million from current limit of INR 10 million with effect from 1 April, 2019. Special category States would need to decide about the composition limit in their respective States in a week's time.
- Assessee's opting for composition scheme will be required to only file an annual return with effect from 1 April, 2019. The tax payment will continue to be on quarterly basis.
- The composition scheme has now been extended to the service providers. The suppliers of services (or mixed supplies) having turnover of up to INR 5 million in previous year will have an option to pay tax under composition scheme @ 6%.
- State of Kerala has been permitted to levy a cess of upto 1% on intra-State supplies for a period not exceeding two years.
- The following issues have been referred to the GoM:
 - Composition scheme for residential segment of real estate sector.
 - GST rate structure on lotteries.

PwC Comments

The decisions taken by the GST Council are in line with the industry expectations and would help the small businesses in compliances. At a policy level, the intent of simplified compliances for small to medium sized businesses can also be achieved through a 'presumptive' scheme of taxation, as compared to a composition scheme which breaks the GST chain. It seems that the increase in registration threshold is applicable only to the suppliers of goods and not to the suppliers of services, which may result in complexity and litigations at a micro level. It would be interesting to see how the levy of 1% additional cess by Kerala would be introduced.

¹ This flash has been prepared on the basis of the press releases issued after the press conference. The notifications giving effect to the changes are likely to be issued later and accordingly need to be validated. The flash only covers the major decisions of the GST

Council and does not cover all the decisions.

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PwC TRS Team

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