

**ASSOCIATION OF
MULTIMODAL TRANSPORT
OPERATORS OF INDIA**



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ASSOCIATION OF MULTIMODAL TRANSPORT OPERATORS OF INDIA (AMTOI)

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Sr. no	Question	Answer	Activity
1	What is the rate of tax on export ocean freight when export ocean freight is prepaid in India ?	5%	Export
2	What is the rate of tax on export ocean freight when it is on collect terms ?	Zero Rated (Export of Service Section IGST 13(9))	Export
3	What is the rate of tax on export air freight when export freight is prepaid in India ?	18%	Export
4	What is the rate of tax on Import air freight when freight is collected in India ?	Nil (Exempt Service)	Import
5	What is the rate of tax on THC, DO charges, survey and other origin charges when these charges are prepaid?	18%	Import / Export
6	What is the rate of tax on THC, DO charges, survey and other origin charges when these charges are on collect from overseas agent?	Zero rated	Export
7	What is the rate of tax on THC, DO charges, survey and other origin charges when these charges are on collect from Indian customers and Shippers ?	18%	Export
8	What are the tax rates on charges that are not specified or where SAC codes are not defined?	18%	General
9	If line charges export ocean freight with break up such as basic freight, baf, caf, etc., as a forwarder can we charge under a single head as freight?	One can charge under one single head. This is subject to no variation in tax charged and paid for the same activity. To stay out of litigation, your composite rate should not be lower than what you have paid.	Export
10	Can we merge all origin charges such as THC, B/L Fee, etc into export ocean freight and show a single head as freight or lumpsum freight or all in charges to the shipper ?	Rate of 18% will be applicable once you bundle all the services.	Export

Sr. no	Question	Answer	Activity
11	Can we merge all origin charges such as THC, B/L Fee, etc into export ocean freight and show a single head as freight or lumpsum freight or all in charges when billed to overseas customer / agent ?	Zero Rated (Export of Service Section IGST 13(9))	Export
12	GST is not applicable for export shipments on freight collect bases where export ocean freight is collected by my overseas agent at destination.		
	• To this, is GST applicable when I raise my freight invoice on my overseas agent ?	NO. GST is not applicable as the POS (Place of supply) is outside India.	Export
	• Do I have to pay GST on the freight I pay to the shipping company in India ?	Yes	Export
	• Can I claim credit of the GST charged on the freight by the shipping company in India ?	Yes	General
13	Is GST applicable on export door delivery shipments (DAP / DDP term) if the bill is raised on the India customer by us in India?	YES @ 18%	Export
14	Is GST applicable on export door delivery shipments if the charges are on collect basis and collected by my agent overseas?	No as you do not have any transaction with your agent or your customer.	Export
15	How do I decide on the applicability of IGST or SGST/CGST	See note below	General
	<p>Brief note of taxes collected, paid and the credit taken. In all there are 3 types of taxes under GST. These are state wise tax.</p> <ul style="list-style-type: none"> • IGST – Integrated GST (Inter state tax) • SGST – State GST (Intra state tax) • CGST – Centre GST (Intra state tax) <p>Method to avail ITC (Input Tax Credit)</p> <ul style="list-style-type: none"> • To Pay IGST (MH) – Use ITC from IGST (MH), then CGST (MH) and lastly use SCGST (MH) • To Pay CGST (MH) – Use ITC from CGST (MH), then IGST (MH) • To Pay SGST (MH) – Use ITC from SGST (MH), then IGST (M) 		General

Sr. no	Question	Answer	Activity
	<p>Credit of CGST (MH) cannot be used for payment of SGST (MH) and credit of SGST (MH) cannot be utilised for payment of CGST(MH).</p> <ul style="list-style-type: none"> • Credit of IGST (MH) cannot be used for payment of IGST (any other state) and vice versa • Credit of CGST (MH) cannot be used for payment of CGST (any other state) and vice versa • Credit of SGST (MH) cannot be utilised for payment of SGST (any other state) and vice versa • Credit of CGST (any other state) cannot be used for payment of SGST (any other state) and credit of SGST (any other state) cannot be utilised for payment of CGST (any other state). 		
16	<p>If I use the services of a registered GTA to transport goods of my customer, am I supposed to pay GST under reverse charge before collecting the transport amount from the customer ?</p>	<p>Yes. RCM for GTA services obtained is applicable.</p> <p>You have an option to raise the transport invoice on your customer on a pure agent concept. In such a case you cannot have any markup on transport.</p> <p>It is understood that the final receiver of services for transport of goods is the customer and that the customer will pay the GST on reverse charge bases.</p>	GTA
17	<p>If I use the services of a GTA, am I supposed to pay GST under reverse charge and can I claim credit ?</p>	<p>You have to pay 5% GST for road transport on reverse charge bases. You can claim credit of the same. This is in case if you are the final receiver of the transport service.</p>	GTA
18	<p>What is the effect if I am not a GTA and still provide services of road transport to my customer?</p>	<p>a. You can be a GTA by issuing a consignment note and the customer will have to pay @ of 5% on reverse charge bases. (Pure GTA has the option to register or remain unregistered GTA service provider)</p> <p>b. If you do not wish to charge as a GTA, you have to charge GST @ 18% and the concept of reverse charge is not applicable in such cases. You also need to pay GST under the reverse charge on your cost and claim ITC.</p>	GTA

Sr. no	Question	Answer	Activity
19	If I'm a registered GTA, and the transport invoice is raised on the customer as services under reverse charge, do I need to upload the invoice details on the GST portal ?	Customer will have to pay the tax on reverse charge on a self-invoice if you are not a registered GTA. If you are a registered service provider you have to upload the invoice details. Body of the invoice to carry details of tax payable on reverse charge bases.	GTA
20	What are the basic rules to raise invoices when I have more than one office? For example, customer is in TN (receiver of service), custom clearance / service provided in Gujarat by Gujarat office and the HO is in Mumbai, Maharashtra.	See note below	General
	<ol style="list-style-type: none"> 1. You will need to register your office with each state where you have your own office and you extend services. You will need state wise GST registration nos. 2. In the above case, Invoice will have to be raised under the Gujarat registration no. 3. It will be in IGST invoice with POS, place of service provider will be Gujarat and place of service receiver will be TN. 		General
21	Do I need to have offices in other states to service my customers and raise invoices for shipments done from different ports such as Mundra, Chennai or Kolkata ?	You can service your customers from one single office. You will raise IGST invoice if the receiver of the service is from different state than you, and you will raise SGST/ CGST invoice if the service receiver is from state you are providing the services.	General
22	Does the concept of "Pure agent" continue under the GST regime ?	See the note below	General
	<ul style="list-style-type: none"> • Yes the concept of pure agent exist under the GST. Refer Rule 33 of GST rules 2017. • You must make sure you provide the correct GST of your customer code to the vendor. Vendor's invoice must have correct name, address and the GST code of the customer. • All third party invoices such as shipping company, port, MIAL, CFS can be paid by you on your customer's behalf. You can collect the same at actual by way of a separate invoice (Non GST invoice). This will not be part of your P&L. • Your customer will be in a position to claim ITC if the invoice is in their name with their GST no. • You cannot claim ITC on such payments. 		General

Sr. no	Question	Answer	Activity
23	What is the treatment of various day to day expenses such as conveyance, sundry, labour, operation expenses, misc cash expenses etc. ? all such payments are made by cash and or bank cheque. Are these taxable and who pays the tax ?	Almost all expenses which form part of your p&l falls under GST. All expenses listed also attracts GST tax. You can claim ITC for all such payments as per ITC provision.	General
24	What is unregistered vendor and what is the treatment of the payments made to unregistered vendor ?	All payments made to anyone who does not have GST registration would be treated as unregistered vendor. All expenses listed above can also fall under the unregistered vendor. You have to raise an invoice on yourself to account for all such unregistered transactions. You can claim ITC for all such payments as per ITC provision.	General
25	Do I have to levy tax on warehouse rent when booked for my overseas agent ?	See below	Warehousing
	a. Warehouse location – Gujarat (warehouse Owner) b. Receiver of service – Maharashtra (Freight Forwarder) c. Final receiver of service (Overseas customer)	For transition 'c', Yes, you will have to charge 18% IGST on warehouse rent when you bill your overseas agent / customer.	Warehousing
	d. Warehouse location – Maharashtra (warehouse Owner) e. Receiver of service – Maharashtra (Freight Forwarder) f. Final receiver of service (Overseas customer)	For transition 'f', Yes, you will have to charge 18% CGST + SGST (Mah) on warehouse rent when you bill your overseas agent / customer.	Warehousing
	g. Warehouse location – Maharashtra (warehouse Owner / freight forwarder) h. Final receiver of service (Overseas customer)	For transition 'h', Yes, you will have to charge 18% CGST + SGST (Mah) on warehouse rent when you bill your overseas agent / customer.	Warehousing

Sr. no	Question	Answer	Activity
26	I have more than one office in each state. Do I have to register all my offices under GST and will I get different GST nos for different offices.	Yes to have to register all offices. You have one place as principal place of business and all other places as additional place of business. You will be assigned only one GST no per state.	General
27	Invoices rules a. You can have multiple rates of GST tax on one invoice. b. Separate invoices as pure agent, GST invoices. (its recommended) c. Separate invoices for IGST and SGST/CGST transactions. d. Separate invoice for transport activity / GTA activity or reverse charge bases. e. You cannot have more than one place of service provider and place of service receiver on one invoice.		General
28	What is the effect of tax under the ex-works term when handled on behalf on my overseas agent / overseas customer and billed to them?	See the note below (it is presumed sec 13(3) is not applicable to logistics industry.) As an association we have written to the government for clarification for definition of mixed service and composite service and the interpretation of 13(3).	Export
29	If my contract is on ex-works term, single unit rate, say from Vadodara to Singapore covering services such as transport, CB, THC and export ocean freight.	One view is NIL – read section 13(9) As an association we have written to the government for clarification for definition of mixed service and composite service.	Export
30	If my contract is on ex-works term, say from Vadodara to Singapore covering services such as transport, CB, THC and export ocean freight. The contract is item wise and being billed item wise.	a. Road transport factory to port – 5% on RCM payable by you as FF agent. ITC available. b. Custom clearance, THC, - GST tax is Zero. Export of services. c. Ocean Freight – Zero rated – Read Sec 13(9). Export of service.	Export

Sr. no	Question	Answer	Activity
31	If my contract with overseas agent is on ex-works term with one single unit rate, say from Vadodara to Nhava Sheva port covering services such as transport, CB & THC.	As an association we have written to the government for clarification for definition of mixed service and composite service. Based on current understanding we take it as 18% on the full bill amount. (this is, if you bill as one single amount and its treated as mixed service)	Export
32	If my contract is on ex-works term, say from Vadodara to Nhava Sheva port, covering only transport and I have extended the services as a GTA. What is the effect of tax ?	5% as a GTA service provider. 18% tax to be charged as transport service. You have to pay on reverse charge bases.	Export
33	Third country shipment – Outward supply (billing) I have to provide various services to my customer in India for 3rd country shipments. For e.g, shipment from Antwerp to a factory in Singapore. What is the effect of tax when I bill my customer in India for the below charges?		Third Country
	a. Custom clearance, THC, Ship co cgs in Antwerp b. Road transport within Singapore c. Ocean Freight	a. 18% b. 5% as GTA on RCM bases c. 5%	Third Country
34	Third country shipment –Inward supply (payment to vendors) For the above transition I have to make payment to my overseas agents. What is the effect of tax and the credit?		Third Country
	a. Custom clearance, THC, Ship co cgs in Antwerp b. Road transport within Singapore c. Ocean Freight	a. 18% on RCM bases – ITC available b. Not taxable – Section 13(9) c. Not taxable – Section 13(9)	Third Country

Sr. no	Question	Answer	Activity
35	Do I have to pay GST on my overseas agent invoice for the custom clearance or transport or ocean freight work done outside of India for import shipment (Ex-works import shipments) ? Need details for the below services.		Import
	For Custom clearance, THC, survey	Under sec 13(2) – tax 18% on RCM bases. You can claim ITC.	Import
	For Road transport from overseas factory to port of loading overseas	Nil tax – read sec 13(9)	Import
	For Ocean freight from Singapore to Nhava Sheva	Under Sec 13(9) – tax is 5% on RCM. You can claim ITC.	Import
36	Do I have to pay GST on my overseas agent's invoice for the custom clearance or transport or ocean freight services provided outside of India for Export Shipment (DAP export Shipments)?		Export
	For Custom clearance, THC, survey at POD	Under sec 13(2) – tax 18% on RCM bases. You can claim credit ITC.	Export
	For Road transport from port of discharge to overseas factory	Not taxable – read sec 13(9)	Export
	For warehousing overseas	Not taxable - read section 13(4)	Export
37	Do I have to pay tax when its export of services ?	You have the option to pay tax and claim refund or you can execute a bond all the export of services.	Export
38	Effect of Shipment term DAP M/s India Shipper in consignor/ exporter in India and has sold goods to M/s Buyer in Afghanistan. MTO M/s MTOIndia , based in Mumbai handles the shipment. The shipment will be sent first to Bandar Abbas port in Iran through sea transport and from Bandar Abbas port to Afghanistan by road transport. The entire freight is	See note below	Export

Sr. no	Question	Answer	Activity
	<p>payable in India by M/s India Shipper to M/s MTOIndia which includes ocean freight from Nava Sheva Port to Bandar Abbas and road transport from Bandar Abbas to Afghanistan.</p> <p>1. What is the effect of tax when I bill M/s India Shipper?</p> <p>2. What is the effect of tax when I pay my overseas agent for the above transition ?</p> <p>3. What is the effect of tax when I bill M/s Buyer in Afghanistan ?</p>		
	<p>Service receiver (M/s India Shipper) in India.</p> <p>Service Provider (M/s MTOIndia) MTO / FF in India</p> <p>Service rendered – Freight from Mumbai port to Afghanistan.</p> <p>Query is GST applicable on outward billing (MTO's invoice to Customer M/s India Shipper) ?</p>	<p>MTO raising one invoice for freight from Mumbai to Afghanistan to customer M/s India Shipper – IGST 5% - read section 12(8)</p> <p>MTOIndia raising one invoice for ocean freight from Mumbai to Iran to customer Mr. India Shipper – IGST 5% - read section 12(8)</p> <p>MTOIndia raising one invoice for road freight from Iran to Afghanistan to customer M/s India Shipper – GTA invoice, IGST 5% but under RCM.</p>	Export
	<p>Query - Is GST applicable for inward invoice when billed by overseas agent to M/s MTOIndia for the above transition?</p>	<p>Overseas agent raises invoice on M/s MTOIndia (MTO /FF agent) for road freight from Iran to Afghanistan –Not taxable – read section 13(9)</p> <p>Overseas agent raises invoice on M/s MTOIndia (MTO /FF agent) for ocean freight India to Iran or Afghanistan –Not taxable – read section 13(9)</p>	Export

Sr. no	Question	Answer	Activity
	Query is GST applicable on MTO raising an invoice on the consignee M/s Buyer for freight services.	M/s MTOIndia raises invoice on overseas buyer / agent for transport from Mumbai to Afghanistan – Nil tax (export of services) – read sec 13(9) M/s MTOIndia raises invoice on overseas buyer / agent for road transport from iran to Afghanistan – Nil tax (export of services) – read sec 13(9)	Export
39	What is the effect of charges such as Profit share or handling charges charged to overseas agents ?		
	On Export Nomination shipments where MBL and HBL is collect and we raise an invoice on our overseas agent for handling fee or profit share.	Zero rated – Read 13(2) – Export of services.	Export
	On 3rd country shipments and we raise an invoice on our overseas agent for handling fee or profit share.	Zero rated – Read 13(2) – Export of services.	Third Country
	On import prepaid shipments and we raise an invoice on our overseas agent for handling fee or profit share.	Zero rated – Read 13(2) – Export of services.	Import
40	Can we act as pure agent for payments done on behalf of customers ?	Yes. Refer the circular 'Pure_agent_concept_in_gst'.	General
41	What is Section 16 of the IGST Act ?	Section 16 deals with zero rated supply of goods or services, in effect this deals with goods or services that are exported out of India. This section states that any person making supplies of export goods or services must pay Integrated Goods and Services Tax on the goods and services that are exported out of India.	Export

Sr. no	Question	Answer	Activity
		The IGST paid on such goods and services can then be claimed as a refund from the government after filing tax returns for the month.	
42	Does this mean that if I, as a freight forwarder raise invoices on my overseas agents or on overseas consignees or on any other third party out of India then IGST is payable by me? On what value is the IGST payable?	Yes, since this section applies to both, goods and services, if you raise invoices on your overseas agent or on foreign consignees or on any overseas third party for export of services then you have to pay IGST and claim refund.	Export
43	Can you explain with an example ?	Throughout the entire month of July 2017, if you have raised invoices on all your overseas agents put together for lets say a total amount of Usd 10,000/- against export of services (against freight) then you have to pay IGST @ 5% on Usd 10,000/- which equals Usd 500/- (in equivalent INR) in August 2017, at the time of filing of returns for July 2017. If you have raised invoices on overseas agents for Usd 10,000 against ocean freight and in your books if you are showing this as export of services then 5% IGST of Usd 500 is payable by you on Usd 10,000/-. This IGST of Usd 500 paid by you can be claimed as a refund by you under provisions of export of service rules.	Export

Sr. no	Question	Answer	Activity
44	Is it mandatory for me to show freight collect only as an export of service? Are there any other provisions where I don't wish to show as export of service?	It is totally your choice, if you do not wish to show ocean freight on collect basis as export of service then you can simply pay GST @ 5% on the freight collect amount and expense out the GST component. In this case, since you will not be showing the collect freight as an export of service you will not claim refund for the GST paid. Further since you are not showing this transaction as export of service, you will not be paying IGST but SGST/CGST.	Export
45	Can I use my accumulated input tax credits to pay IGST on export of service ?	Yes, if I have accumulated IGST input tax credit, then I can use this IGST ITC to pay/ adjust the IGST payable by me against export of services. I cannot use my accumulated SGST or CGST credit to pay my IGST liability against export of service.	Export
46	What is the last date to submit the bond / LUT for export of goods and services? Is the cut-off same for goods and services?	31st July 2017, cut-off is same for goods and services.	Export
47	What if I want to declare collect freight as export of service but don't wish to pay IGST on such services nor claim a refund later, are there any other provisions under which I can export services without payment of IGST?	Yes, under Section 94A, there are two provisions under which you can export services without payment of IGST. The provisions are as follows – a) If in the last FY your export of service turnover was less than Rs one crore or if your export of service turnover was greater than Rs one crore but actual receipts in convertible foreign exchange (FIRC receipts) was less than Rs one Crore then you have to submit a bond to the GST Jurisdictional Officer. If the bond is accepted then you can raise invoices against export of service under this bond without payment of IGST.	Export

Sr. no	Question	Answer	Activity
		b) If in the last FY your export of service turnover was greater than Rs one crore and your inward FIRC in that FY was Rs one crore or greater, then you have to submit a letter of undertaking to the Jurisdictional GST Officer. If your letter of undertaking is accepted then you can raise invoices against export of service under this letter of undertaking without payment of IGST.	
48	Can you give us an example of what may constitute to be an export of service ?	When we raise an invoice on our overseas agent or directly on the foreign consignee or on any other foreign third party for export freight, where freight is on collect basis is one example of export of service.	Export
49	What is the rate of tax on export freight when freight is prepaid in India?	5 %.	Export
50	What is the rate of tax on export freight when it is on collect terms?	Under Rule 13 of IGST, this kind of a transaction is not taxable.	Export
51	What is the rate of tax on THC, IHC, B/L Fee's, and other origin charges when these charges are prepaid?	18%.	Import / Export
52	What is the rate of tax on THC, IHC, B/L Fee's, and other origin charges when these charges are on collect terms?	18%	Import / Export
53	What are the tax rates on any charges that are not specified or where SAC codes are not present?	18%	General
54	If line charges freight with breakup such as basic freight, BAF, CAF, etc. as a forwarder can we charge under a single head as freight?	Yes, it is preferable to do so to avoid disputes with the department later.	Import / Export

Sr. no	Question	Answer	Activity
55	Should we merge all origin charges such as THC, IHC, B/L Fee, etc into freight and show a single head as freight or lump sum freight or all in charges?	This is not advisable as some lines have issued advisories that tax rate will be 18% in such case. Therefore, it would be better to show freight and other charges separately.	Import / Export
56	GST is not applicable for export freight collect shipments where freight is collected by my overseas agent at the destination but is GST applicable when I raise my invoice on my overseas agent for freight or for my share of the freight that was due to me? Also, at what rate can it be charged?	No, under Rule 13 of IGST law, if the place of supply of service lies outside India GST is not applicable.	Export
57	If GST is applicable on prepaid freight and not applicable on collect freight does this mean that more and more shipments will become FOB?	Yes, as forwarders speak to your respective associations to find a workable solution and push them to make representations to the government so that situation is reversed.	Import
58	Is GST applicable on export door delivery shipments if the charges are prepaid in India by the shipper? What is the rate of tax?	Yes, GST is applicable on export door delivery charges at the rate of 18% if these charges are paid in India.	Export
59	Is GST applicable on export door delivery shipments if the charges are on a collect basis and collected by my agent overseas?	No, as per IGST rule 13, this transaction is not taxable.	Export
60	As a freight forwarder, how should I decide if I should charge IGST or SGST/CGST	The main criteria to decide the applicability of IGST vs SGST/CGST on my invoices raised for Indian customers is the location of the recipient of service. If the recipient of services is in the same state as you are, you have to charge SGST/CGST if the recipient is in a different state, you have to charge IGST.	General

Sr. no	Question	Answer	Activity
61	If I use the services of a GTA, am I supposed to pay GST under reverse charge? At what rate? Can I claim ITC on the tax paid?	Yes, if you use services of GTA for road transport, GST is payable under reverse charge. You can claim the ITC paid in the next month after paying the tax to the government.	GTA
62	If I am not a GTA and provide services of road transport to my customer, what GST should I charge my customer?	18%	GTA
63	If I am not a GTA and provide services of road transport to my customer, can I ask my customer to pay under reverse charge?	No, under such circumstances you cannot ask your customer to pay under reverse charge, it must be under forward charge only.	GTA
64	When tax is payable under reverse charge does my tax invoice have to show that customer/recipient of service must pay tax under reverse charge?	Yes, your tax invoice must always show whether the tax is payable under reverse charge.	GTA
65	If I have only one office in Maharashtra, is it mandatory for me to have an office/ branch office to handle shipments from let's say Chennai?	If you have an office only in one state, it is not mandatory for you to have a branch office in Tamil Nadu to handle shipments from Chennai. Out of your Maharashtra office, you are free to handle shipments out of any location in India. If the shipment is from Chennai but your customer is located in the same state as you are, i.e. Maharashtra then you have to charge SGST/CGST. If the shipment is from Chennai and your customer is located in Tamil Nadu and you are located in Maharashtra then you have to charge IGST.	General

Sr. no	Question	Answer	Activity
66	If my branch office in Delhi (permanent establishment), services customers in Delhi and North India but shipments are from Mumbai, can I choose to not to raise invoices from my Delhi branch on my Delhi customers and instead centralise my billing at my head office in Mumbai?	No, you cannot centralise your billing in your head office or branch office, you must have a state wise registration with separate GSTIN numbers for each state. If you have a full-fledged branch office in Delhi that services Delhi customers then invoices must be raised by your Delhi office for your Delhi customers. Your Mumbai office, in turn, has to raise an invoice on your Delhi office for services supplied by the Mumbai office to the Delhi office. Alternatively, your Mumbai office is free to raise once a month, a consolidated statement for services supplied by the Mumbai office to the Delhi office throughout the month. Your Mumbai office will get to consume the ITC on invoices raised by service providers in Mumbai for freight, THC, etc. Your Delhi office will get to use the ITC on invoices raised by its Mumbai office, in other words, every branch office in a different state than yours must be treated as a vendor.	General
67	For import shipments if CFS raises an invoice on the customs broker instead of the importer and the customs broker or importer makes payment to the CFS, can this be treated as pure agent concept? Will the importer be allowed to claim ITC?	No, the importer will not be allowed to claim ITC in this situation. If the CFS raises an invoice on the customs broker, then the customs broker, in turn, must raise an invoice on the importer for the same service.	Import

Sr. no	Question	Answer	Activity
68	Is there a concept of pure agent/ disbursement under GST regime.	Yes, there is pure agent concept in GST, in the previous example, customs broker must ask the CFS, shipping line, etc. to make the invoice in the name or the importer. Customs broker can pay on behalf of the importer and importer will be able to use the ITC. Since the invoice of the CFS, shipping line, etc., is in the name of the importer, the customs broker cannot claim ITC on this transaction. It is advisable that you obtain an authorization letter from your customer (once every year) authorising you to customs clearance, transport, pay shipping lines, etc., on their behalf.	General
69	Are cash expenses, sundry expenses, operations vouchers, sundries paid to operations staff on per job basis, taxable? Are conveyances paid to operations staff to go from one CFS to another CFS taxable? Are labour charges, carting charges, warai charges, loading/unloading charges paid in cash taxable? Is ITC available on these expenses?	Yes, every transaction is taxable. Cash expenses, customs sundries, operations sundries, labour charges, loading/unloading expenses, operations conveyance, etc, all such expenses are taxable. If the conveyance you give to your staff is a part of salary (appears as a break-up of salary) then they are not taxable but if they are not part of the salary, then all such expenses are taxable. Every company has to maintain an inward supply register for all transactions with unregistered vendors including for cash expenses, sundries, operations sundries, etc. Please speak to your consultant for further details.	General

Sr. no	Question	Answer	Activity
70	Are transactions with unregistered vendors taxable even if the value of the transaction is less than INR 200?	Yes, even if the transaction is less than INR 200, it is taxable, you have to generate a self-invoice for all such transaction on a daily basis. This means that you as a company, have to raise an invoice on yourself.	General
71	What is the rate of tax on commissions, FAC's, rebate bills, minus rates, etc?	18%	General
72	Are cash transactions with stationery suppliers, snack stalls, etc. taxable?	Yes.	General
73	If we have transactions with registered vendors who have opted for the composition scheme, is tax payable under reverse charge by us?	No.	General
74	If we have transactions with any category of unregistered vendors, do we have to pay tax?	Yes.	General
75	Can I have multiple rates of GST on my tax invoice?	Yes.	General
76	Can I charge IGST and SGST/CGST on the same tax invoice?	No, a transaction can either fall under IGST or SGST/CGST, it cannot fall under both.	General
77	Do I need to show place of supply on my invoices?	Yes.	General

Notes



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