

[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. 14/2016-Service Tax,**

New Delhi, the 13<sup>th</sup> April, 2017

**G.S.R.---(E).**- In exercise of the powers conferred under sub-section (2) of section 67A and clause (a) and clause (hhh) of sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Point of Taxation Rules, 2011, namely :—

1. (1) These rules may be called the Point of Taxation (Amendment) Rules, 2017.  
(2) They shall come into force on the 22<sup>nd</sup> day of January, 2017.
2. In the Point of Taxation Rules, 2011, after rule 8A, the following rule shall be inserted, namely,—

**“8B. Determination of point of taxation in case of services provided by a person located in non-taxable territory to a person in non-taxable territory.-** Notwithstanding anything contained in these rules, the point of taxation in respect of services provided by a person located in non-taxable territory to a person in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, shall be the date of bill of lading of such goods in the vessel at the port of export.”.

[F. No. 354/42/2016-TRU]

(Mohit Tewari)  
Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 18/2011 – Service Tax, dated the 1<sup>st</sup> of March, 2011 *vide* number G.S.R. 175(E) dated the 1<sup>st</sup> of March, 2011 and last amended *vide* notification No. 24/2016 - Service Tax dated 13<sup>th</sup> April, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), by number G.S.R. 421.(E), dated the 13<sup>th</sup> April, 2016.