

**seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-union territory (without legislature) taxable supplies.**

**Notification No: 13/2018-UT**

**Classification: Electronic  
Commerce Operator**

**Date: 28-09-2018**

**G.S.R. .... (E).**- In exercise of the powers conferred by sub-section (1) of Section 22 read with Section 21 of Union Territory Goods and Services Tax **Act, 2017 (14 of the 2017)**, Section 20 of the Integrated Goods and Services Tax **Act, 2017 (13 of 2017)** and sub-section (1) of **Section 52 of the Central Goods and Services Tax Act, 2017** (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of one per cent. of the net value of inter-Union Territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

**2.** This notification shall come into force with effect from **the 1st day of October, 2018.**