

Short title, extent and commencement.

1. (1) This Act may be called the Union Territory Goods and Services Tax Act, 2017.
- (2) It extends to the Union territories of the Andaman and Nicobar Islands, Lakshadweep, Dadra and Nagar Haveli, Daman and Diu, Chandigarh and other territory.
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

- (1) “appointed day” means the date on which the provisions of this Act shall come into force;
- (2) “Commissioner” means the Commissioner of Union territory tax appointed under section 3;
- (3) “designated authority” means such authority as may be notified by the Commissioner;
- (4) “exempt supply” means supply of any goods or services or both which attracts nil rate of tax or which may be exempt from tax under section 8, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;
- (5) “existing law” means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the

commencement of this Act by Parliament or any Authority or person having the power to make such law, notification, order, rule or regulation;

(6) “Government” means the Administrator or any Authority or officer authorised to act as Administrator by the Central Government;

(7) “output tax” in relation to a taxable person, means the Union territory tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;

(8) “Union territory” means the territory of,—

(i) the Andaman and Nicobar Islands;

(ii) Lakshadweep;

(iii) Dadra and Nagar Haveli;

(iv) Daman and Diu;

(v) Chandigarh; or

(vi) other territory.

Explanation.—For the purposes of this Act, each of the territories specified in sub-clauses (i) to (vi) shall be considered to be a separate Union territory;

(9) “Union territory tax” means the tax levied under this Act;

(10) words and expressions used and not defined in this Act but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, the State Goods and Services Tax Act, and the Goods and Services Tax (Compensation to States) Act, shall have the same meaning as assigned to them in those Acts.

