Place of Supply

# Place of Supply

## Goods

* POS in state if supply made in state
* Assembly or Installation:
  + If in state - POS is State
  + If outside - Not POS

## Export or Import

* Inside the state
  + If export to place outside the Implementing States
  + If recipient is in Implementing State - Not Registered - and total exports does not exceed mandatory threshold of said state (375k)
  + If recipient is in State - Not Registered - and total imports exceeding the mandatory threshold of state (375k)
* Outside the state
  + If export to Tax Registered customer in Implementing States
  + If recipient is in Implementing State - Not Registered - and total exports exceeds mandatory threshold of said state (375k)
  + If recipient is in State - Not Registered - and total imports does not exceed the mandatory threshold of state (375k)

## Document of Supplies

To Implementing States

* Tax Registration Number of Recipient of Goods & Services
* Statement identifying the supply b/w State and Implementing State
* Other info specified by authority

## Summary

## Water & Energy

Supplier → Implementing State Customer VAT Registered

* POS - Implementing State

Supplier → Implementing State Customer VAT Registered

* POS - Implementing State

# Place of Supply of Services

The place of supply → Place of Residence of Supplier

## Special Cases

### 30-1 Implementing States

If Recipient has place of residence in Implementing State → that is Place of Supply  
[Example 1](obsidian://open?vault=Obsidian%20Vault&file=Pasted%20image%2020230228222058.png)  
[Example 2](obsidian://open?vault=Obsidian%20Vault&file=Pasted%20image%2020230228223048.png)

### 30-2 Outside Implementing States

If Supplier is from outside implementing states → place of supply is the state  
[Example](obsidian://open?vault=Obsidian%20Vault&file=Pasted%20image%2020230228222058.png)

### 30-3 Installation of Goods

Where services were performed

### 30-4 Means of Transport

If supply is lease of means of transport, the lessee - not tax registered in implementing state, → Place of Supply is where the means of transport is placed at disposal of lessee.  
[Example](obsidian://open?vault=Obsidian%20Vault&file=Pasted%20image%2020230228222650.png)

### 30-5,6,7,8

Place of Supply → where services are performed

* Restaurant, Hotel, and Food & Drink Catering Services
* Cultural, artistic, sports, educational or any similar services
* Related to Real Estate - where real estate is located
* Transportation Services - where the transport begins - [Example](obsidian://open?vault=Obsidian%20Vault&file=Pasted%20image%2020230228224123.png)

### 31 - Telecommunication and Electronic Services

Place of Supply

* Inside/Outside the State → to the extent of the use and enjoyment of the supply in the state/outside the state
* Regardless of the place of contract or payment