GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification

No. 18/2025-Union Territory Tax (Rate)

New Delhi, the 24th October, 2025

G.S.R......(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 26/2018-Union Territory Tax (Rate), dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1269(E), dated the 31st December, 2018, namely:-

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely: -

> "(c) "Nominated Agency" means entities mentioned in Lists 13, 14 and 15 appended to Table I of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i);"

2. This notification shall come into force on the 1st day of November, 2025.

[F. No. CBIC-190341/168/2025-TRU]

(Dheeraj Sharma)
Under Secretary to Government of India

Note: - The principal notification No. 26/2018-Union Territory Tax (Rate), dated the 31st of December, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1269(E), dated the 31st December, 2018 and was last amended vide notification No. 10/2023-Union Territory Tax (Rate), dated the 26th July, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 552(E), dated the 26th July, 2023.