



NOTIFICATION NO.02/2018-INTEGRATED TAX, DATED 20-9-2018 [UPDATED]

[As amended by notification no. 1/2024-integrated tax, dated 10-07-2024]

In exercise of the powers conferred by the second proviso to section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with 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 ¹[half percent.] of the net value of inter-State taxable supplies made through it by other suppliers where consideration with respect to such supplies is to be collected by the said operator.

1 Substituted for "one percent." by Notification No. 1/2024-Integrated Tax, Dated 10-07-2024, w.e.f. 10-07-2024