Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 3/2018- Integrated Tax (Rate)

New Delhi, the 25th January, 2018

GSR......(E).- In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 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.10/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 685(E), dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the Table, after serial number 6 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

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(ii) in the Explanation, after clause (e), the following clause shall be inserted, namely:

‘(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).’.

[F. No. 354/13/2018- TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 10/2017 - Integrated Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended by notification No. 34/2017 - Integrated Tax (Rate), dated the 13th October, 2017 vide number G.S.R. 1277 (E), dated the 13th October, 2017.