Export of Services under GST

Compliance Checklist for Service Exporters

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A. THE FIVE CONDITIONS — SECTION 2(6), IGST ACT

- ☐ **A.1** Supplier of the service is located in India.
- ☐ **A.2** Recipient of the service is located outside India, and the records evidence it.
- ☐ **A.3** Place of supply is outside India, tested under Section 13 (see Part B).
- ☐ **A.4** Payment received in convertible foreign exchange, or in INR where permitted by the RBI.
- ☐ **A.5** Supplier and recipient are not merely establishments of a distinct person under Explanation 1 to Section 8.

All five must hold together. Failure of any one limb removes zero-rating entirely.

B. PLACE OF SUPPLY — SECTION 13

- ☐ **B.1** Default rule applied: place of supply is the location of the recipient — Section 13(2).
- ☐ **B.2** Goods made available by the recipient for the service? If yes, place of supply is where performed — Section 13(3)(a). Check the temporary-import carve-out.
- ☐ **B.3** Physical presence of the individual recipient required? Section 13(3)(b) applies.
- ☐ **B.4** Service directly related to immovable property in India? Section 13(4) places supply in India.
- ☐ **B.5** Admission to or organisation of an event? Place of supply is where the event is held — Section 13(5).
- ☐ **B.6** Passenger transport, on-board services, or short-term hire of means of transport? Sections 13(8)(c), 13(10) and 13(11) checked.

Section 13(9) was omitted with effect from 01.10.2023. Section 13(8)(b) on intermediary services was omitted by Section 157 of the Finance Act, 2026 with effect from 30.03.2026, prospectively.

C. BEFORE THE FIRST INVOICE

- ☐ **C.1** GST registration obtained where required, or voluntarily to enable LUT and refund.
- ☐ **C.2** Letter of Undertaking filed in Form GST RFD-11 for the current financial year, before the first export invoice.
- ☐ **C.3** Route decided: supply under LUT without tax, or on payment of IGST with refund of tax paid.
- ☐ **C.4** Written contract or engagement letter on record, stating the recipient's overseas address.

D. ON EVERY EXPORT INVOICE

- ☐ **D.1** LUT declaration endorsed on the invoice.
- ☐ **D.2** Recipient's name and overseas address stated in full.
- ☐ **D.3** Foreign currency value and the rupee equivalent both shown, with the exchange rate applied.
- ☐ **D.4** Place of supply stated as the recipient's country.

E. RETURNS, REALISATION AND REFUND

- ☐ **E.1** Export reported in Table 6A of GSTR-1.
- ☐ **E.2** Reported as a zero-rated supply in Table 3.1(b) of GSTR-3B, reconciled with GSTR-1.
- ☐ **E.3** Payment received in convertible foreign exchange (or INR where the RBI permits), and within one year of the export invoice under Rule 96A(1)(b) where supplying under LUT.
- ☐ **E.4** Refund application filed in Form GST RFD-01 under Section 54, within two years of the relevant date.
- ☐ **E.5** Reverse charge assessed on any commission or service paid to a foreign supplier, with self-invoice under Section 31(3)(f) of the CGST Act.

F. RECORDS TO RETAIN

- ☐ **F.1** FIRC or BRC for each remittance.
- ☐ **F.2** Contract, scope of work and correspondence establishing the recipient's location.
- ☐ **F.3** LUT acknowledgement for each financial year.
- ☐ **F.4** Working papers supporting the place of supply conclusion for each service line.

Need a second view on your place of supply position?

We offer a no-charge 30-minute consultation to review cross-border service contracts and the supporting refund chain.

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Position stated under the IGST Act, 2017 as amended up to the Finance Act, 2026. General guidance only; place of supply determinations are fact-sensitive and should be confirmed against the bare provisions and current notifications before being acted upon.