

Advisory: Person supplying of Online Money Gaming services or OIDAR or Both– Form GST REG-10 and Form GSTR-5A

17/10/2023

General: In terms of the recent amendments made in the CGST/SGST Act, the IGST Act and the CGST/SGST Rules, any person located outside taxable territory making supply of online money gaming to a person in taxable territory, is liable to get registered in GST and is required to pay tax on such supply. In this context, every person located outside taxable territory making such supplies of online money gaming to a person in India is now mandated to take registration/amend his existing registration in accordance with the proposed Row (iia) in FORM GST REG-10 and also required to furnish information regarding the supplies in the proposed Tables in FORM GSTR-5A. GSTN is in the process of developing the functionality of such new registrations or required amendment in existing registration, as the case may be. In the meantime, till the said functionality is made available on the portal, a workaround is suggested to be followed as below:

1. Registration(Form GST REG-10):

- a) As per the proposed amendments, person engaged in the supply of Online money gaming are required to identify themselves as being engaged in such supplies in Form GST REG-10. Further, new registrations in respect of such supplies may also be required, for which application may have to be filed in the said FORM GST REG-10 and also the 'Type of Supply' may be required to be declared in Row (iia) of the Form GST REG-10 while applying for registration. Existing already registered taxpayers of OIDAR services also would have to amend their registrations by furnishing the said information at Row (iia).
- b) As a workaround, it is hereby advised that any person engaged in the supply of Online Money Gaming, who is required to be registered in accordance with the recent amendments, can file their registration application in the existing Form GST REG-10 itself. Along with the said application, such person will also be required to upload a pdf copy of the information furnished in Row 2(iia) of the amended FORM GST REG-10 in the 'Documents Upload' section available in the Part -A of Form GST REG-10 (in the enclosed format).

2. Return(Form GSTR-5A):

- a) Person engaged in the supply of Online Money Gaming are required to furnish the details of such supplies in Table 5D and 5E of Form GSTR-5A.

- b) Till such tables are developed and added in Form GSTR-5A on the portal, persons engaged in making supplies of Online Money Gaming are hereby advised to furnish the details of such supplies in the existing Tables 5 and 5A of Form GSTR-5A itself.

The above procedure can be followed till the changes are implemented in GST Portal.

***Additional Information REG-10 form.**

(Kindly fill the details and upload this documents in pdf format with other documents)

Part –A

(ii a)	Type of supply	(a) Supply of online money gaming (b) Supply of online information and database access or retrieval services (c) Both (a) and (b) above
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Part –B

2.	Date of commencement of the online service or online money gaming in India.	DD/MM/YYYY
3.	Uniform Resource Locators (URLs) of the website/ platform/ name of the application, etc, as applicable through which online money gaming or online information and database access or retrieval services are provided: 1. 2. 3...	
4.	Declaration <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i> <i>I, hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-taxable online recipient located in taxable territory (in case of online information and database access or retrieval services) and/or from the recipient located in taxable territory (in case of online money gaming) and deposit the same with Government of India.</i> Place: Signature Date: Name of Authorised Signatory: <div style="text-align: right;">Designation:</div>	

Thanking You,
Team GSTN