

## **Notifications**

### **Central Tax**

#### **Notification No. 10/2023-Union Territory Tax (Rate)**

**Dated 26<sup>th</sup> July 2023**

#### **The Central Government Seeks to amend No. 26/2018- Union Territory Tax (Rate) to implement the decisions of 50th GST Council.**

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, on being satisfied that it is necessary in public interest so to do, hereby makes the following 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 31<sup>st</sup> 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 31<sup>st</sup> December, 2018, namely:

In the said notification, -

(A) in the opening paragraph, for the phrase "paragraph 4.41", the phrase "paragraph 4.40", shall be substituted;

(B) in the Explanation, -

(i) for clause (a), the following clause shall be substituted, namely: —

"(a) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry vide notification No. 1/2023 dated the 31<sup>st</sup> March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) vide S.O. 1565 (E). dated the 31<sup>st</sup> March, 2023;

"(ii) for clause (b), the following clause shall be substituted, namely: —

"(b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No. 01/2023 dated the 1<sup>st</sup> April, 2023, Extraordinary, Part-I, Section 1 vide F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1<sup>st</sup> April, 2023;"

2. This notification shall come into force on the 27<sup>th</sup> July, 2023.

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009797/ENG/Notifications>