

**INTEGRATED TAX(RATE)**  
**NOTIFICATION NO. - 27/2018**  
**DATE – 31ST DECEMBER 2018**

**Seeks to exempt integrated tax on supply of gold by nominated agencies to registered persons.**

CBIC has exempted the inter-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient"), from the whole of the integrated tax leviable thereon, under section 5 of the Integrated Goods and Services Tax Act, 2017, subject to some conditions.

For more details, please follow - <http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-27-2018-igst-rate-english.pdf>