

**Rule 8 : The proportion of value attributable to different States or Union territories, u/s 13(7), in the case of supply of services directly in relation to an immovable property**

The proportion of value attributable to different States or Union Territories, under sub-section (7) of section 13 of the said Act, in the case of supply of services directly in relation to an immovable property, including services supplied in this regard by experts and estate agents, supply of accommodation by a hotel, inn, guest house, club or campsite, by whatever name called, grant of rights to use immovable property, services for carrying out or co-ordination of construction work, including that of architects or interior decorators, where the location of the supplier of services or the location of the recipient of services is outside India, and where such services are supplied in more than one State or Union Territory, in the absence of any contract or agreement between the supplier of service and recipient of services for separately collecting or determining the value of the services in each such State or Union Territory, as the case maybe, shall be determined by applying the provisions of rule 4, *mutatis mutandis*.

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