

Rule 9 : The proportion of value attributable to different States or Union territories, u/s 13(7) in relation to cultural, artistic, etc.

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 by way of admission to, or organisation of a cultural, artistic, sporting, scientific, educational or entertainment event, or a celebration, conference, fair, exhibition or similar events, and of services ancillary to such admission or organisation, where the location of the supplier of services or the location of the recipient of services is outside India, and where such services are provided 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 5, *mutatis mutandis*.]
