

Rule 14 : Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient ¹[or to a person supplying online money gaming from a place outside India to a person in India]

- (1) Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient ²[or any person supplying online money gaming from a place outside India to a person in India] shall electronically submit an application for registration, duly signed or verified through electronic verification code, in **FORM GST REG-10**, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
 - (2) The applicant referred to in sub-rule (1) shall be granted registration, in **FORM GST REG-06**, subject to such conditions and restrictions and by such officer as may be notified by the Central Government on the recommendations of the Council.
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¹ Inserted by Noti. No. 51/2023-Central Tax, dt. 29-09-2023 w.e.f. 01-10-2023.

² Inserted by Noti. No. 51/2023-Central Tax, dt. 29-09-2023 w.e.f. 01-10-2023.