

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**

**Notification No. 6/2018- Integrated Tax (Rate)**

**New Delhi, the 25th January, 2018**

**G.S.R. 74 (E).**- In exercise of the powers conferred by [sub-section \(1\) of section 6](#) of the [Integrated Goods and Services Tax Act, 2017 \(13 of 2017\)](#), hereinafter referred to as the said [Act](#), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the integrated tax leviable [under section 5](#) read with [section 7](#) of the said [Act](#) on the supply of services, imported into the territory of India, covered by [sub-item \(c\) of item 5 of Schedule II](#) to the [Central Goods and Services Tax Act, 2017 \(12 of 2017\)](#) as made applicable by [section 20](#) of the said Act, to the extent of the aggregate of the duties of Customs leviable [under sub-section \(7\) of section 3](#) of the [Customs Tariff Act, 1975 \(51 of 1975\)](#), on the consideration declared [under sub-section \(1\) of section 14](#) of the [Customs Act, 1962 \(52 of 1962\)](#) towards royalties and license fees included in the transaction value as specified [under clause \(c\) of sub-rule\(1\) of rule 10](#) of the [Customs Valuation \(Determination of Value of Imported Goods\) Rules, 2007](#) on which the appropriate duties of Customs have been paid.

**[F. No.354/13/2018 -TRU]**

**(Ruchi Bisht)**

**Under Secretary to the Government of India**