1. **How do I get my GST number updated in Vodafone’s records so that I can avail tax credit?**

You will receive an email with a template with instructions. Please fill it and send it back along with a copy of your GST certificate for current set of services. If you send us your duly completed information by 26th May, the GST number will be printed on your bill w.e.f 1st July 2017.

For information received post 26th May 2017, we will update this number on your bill in the subsequent billing cycle post 30 days from receipt of certificate and information in specified format.

For a new sales order, please provide your GST/GST_ISD/UIN number and copy of the certificate, along with any exemption certificate and the PO + CAF.

2. **Is it mandatory for me to provide the GST certificate while providing the GST number?**

Yes. This will enable us to validate your GST number and name on the certificate, to avoid errors.

3. **Will I get the tax benefit for all states, if I hand over the GST details + GST certificate for just one state?**

This depends on how your organization has registered for GST. Please reach out to your tax consultant for further details.
Is it mandatory for me to register GST in every state to claim the tax credit?

You will be able to claim input tax credit for the specific invoices where the place of supply is the same as the state of your billing address.

Definitions of Place of Supply with respect to Vodafone services:

• Taxes will be applied based on Vodafone’s Bill-From location and relevant place of supply as per GST provisions

• In case of postpaid mobility connection and other non-installation based telecom services such as audio conferencing**, place of supply shall be determined based on your billing address as per our records

• In case of telecom service provided by way of fixed line, leased circuit and internet leased circuit, the place of supply would be determined based on installation (except where contractual recipient is outside India)

• In case of installation based services invoicing would be done from our State registrations in the same state as installation (except in case of IPLC for international end). Please note that where installation is at two ends in different States/UT such as NPLC, two invoices would be raised (i.e. one for each end in equal ratio) as opposed to single invoice issued at present

• In case of IPLC where one end is in India and one end is outside India and contractual recipient is in India, entire consideration would be allocated to the end in India. Accordingly, even for the international end, we would bill from the State as per domestic end and tax would be charged

• In case of IPLC where both ends are outside India and contractual recipient is in India, it shall be considered as an exempt supply and no taxes would be charged

• In cases where contractual recipient of service is outside India, no taxes would be charged

• To avail benefit of GST, you could provide us with your GST registration details for the state of installation or UIN

• In order to enable you to avail input tax credit, we request you to ensure that timely payment of taxes is made to us. Also, the details uploaded by us in the outward supply return on the GSTN portal on monthly basis are required to be validated by you after the 10th but on or before the 15th day of the month succeeding the relevant period. In case there are any discrepancies with respect to the details uploaded by us, you may reach out to your billing contacts.

For any queries please write to us at gst.support@vodafone.com
**Detailed list:**
- TFS
- UAN (Universal Access Number)
- ITFS
- ACS (Audio Conference)
- VCS (Video Conference)
- VLT (Vodafone Location Tracker)
- VSDM (Vodafone Secure Device Manager)
- HBS (Hosted Business Services)

**What happens if my billing address is different from my service installation address? How the tax will be charged?**

We understand that this question pertains to installation based services such as leased circuit service. Since Vodafone would be registered in every State/Union Territory, we will bill for such services from the office in which the installation is made. Further since as per the GST law, place of supply for such services is required to be determined on the basis of place of installation (not billing address) we will be charging CGST and SGST/UTGST of the State in which installation is made. In case you have an office in these States, request you to kindly provide your billing address for all such States and the respective GST registration numbers so that you will be able to avail credit of the taxes charged on these services.

**Payments are centralised from HQ and few locations will be in SEZ locations exempted from tax. Will it have any impact on billing. If GST tax implication is state wise, it will be a challenge on payment disbursement considering that its done centrally**

GST shall not be charged in cases wherein invoices have been raised on SEZ locations/entities (subject to submission of appropriate documentation; in absence of suitable documentation, IGST will be charged). In other cases, appropriate GST shall be charged based on location of Vodafone and Place of Supply. You may continue to disburse payment centrally; however it needs to be properly accounted for against respective state.

For any queries please write to us at gst.support@vodafone.com

To view the Vodafone provisional IDs and ARN details, click here
If my business is located in a SEZ, will you still charge me GST?

No, if the contractual recipient is in an SEZ location, then GST shall not be charged on business located in SEZ subject to submission/production of requisite documents yet to be prescribed.

• All exemptions (If applicable) availed by you on Vodafone invoices will cease to apply w.e.f 1st July 2017 unless you furnish fresh exemption certificates. If you are an SEZ unit or developer, we request you to provide declaration/documentary evidence substantiating procurement of services for authorized operations. If contractual recipient is SEZ unit/developer and requisite declaration is provided to us only then no tax would be charged, else IGST would be charged. Taxes will be applied based on our Bill-From location and relevant place of supply as per GST provisions.

What kind of changes we will find in our bills?

The Vodafone bills will be GST compliant. In addition to regular charges and bill information, the bill will include your GST number as supplied to Vodafone for the specific service.

Where can I find Vodafone's GST numbers?

The details of the Vodafone provisional IDs and application receipt numbers (ARN) for States/UT where we have migrated our existing registration to GST have been enclosed in the attached PDF.

For States/UT that are yet to be migrated and where fresh registrations are yet to be obtained, we will provide the details of the Vodafone provisional IDs and ARN as and when the same is available with us.

We request you to kindly update these details in your accounting and IT systems and use the same for undertaking due compliances under GST. We shall also provide our permanent GST registration details to you once the same is available with us.

Connect your world to become a Ready Business

For any queries please write to us at gst.support@vodafone.com

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