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| **GST DG’S DECISIONS 7-2015** | | | |
| **NO.** | **ISSUES** | **RMC DECISION** | **MEMBERS COMMENTS** |
| **1** | Claiming input tax on electricity and water expenses invoiced / billed under the owner of the property’s name | 1. As specified in regulation 38 GSTR 2014 (Goods and Services Tax Regulations), a registered person can only claim input tax credit (ITC) incurred by him if he holds tax invoice in his name 2. In the case of rented property where the electricity or water invoices / bills are in the name of the property owner, the tenant who is a GST registered person is not allowed to use such invoice / bills for claiming the ITC unless the name in the invoice / bills has been changed into his name. 3. **However a GST registered person (tenant) is allowed to claim ITC using electricity and water invoices / bills which in the name of the property owner until 31/3/2016 subject to the following conditions –**     1. The property owner is not a GST registered person;    2. There must be a tenancy agreement signed by the property owner and the tenant; |  |
| **GST DG’S DECISIONS 7-2015** | | | |
| **NO.** | **ISSUES** | **RMC DECISION** | **MEMBERS COMMENTS** |
| **Cont.1** |  | * 1. There must be a clause in the tenancy agreement or a written declaration signed by both the tenant and property owner in a separate document stating that *'the input tax on the electricity and water invoices / bills can only be claimed by the tenant. However, if the property owner becomes GST registered person, the tenant is not allowed to claim the input tax using such invoices / bills.”*   2. The tenant must keep records of the input tax claimed for the electricity and water invoices / bills under the name of landlord; **and**   3. The tenant shall stop claiming ITC using electricity and water invoices / bills under the name of the property owner once the property owner becomes a GST registered person. In this case the normal GST rules apply where the landlord will have to issue a tax invoice and charge GST to the tenant. The tenant can use the tax invoice for claiming the ITC |  |