

**POINT OF TAXATION (SECOND AMENDMENT) RULES, 2016 - AMENDMENT IN  
RULE 7**

**NOTIFICATION NO.21/2016-ST, DATED 30-3-2016**

In exercise of the powers conferred by clause (a) and clause (hhh) of sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Point of Taxation Rules, 2011, namely :—

1. These rules may be called the Point of Taxation (Second Amendment) Rules, 2016.
2. In the Point of Taxation Rules, 2011, in rule 7, after second proviso, the following proviso shall be inserted, namely,-

"Provided also that where there is change in the liability or extent of liability of a person required to pay tax as recipient of service notified under sub-section (2) of section 68 of the Act, in case service has been provided and the invoice issued before the date of such change, but payment has not been made as on such date, the point of taxation shall be the date of issuance of invoice."