Simplified point of taxation rule

<table>
<tr>
<td>1. There is no change in effective rate of tax</td>
<td rowspan="2">invoice is issued
within 14 days
and
due payment is
received</td>
<td rowspan="2">Date of invoice
Or
Date of receipt

Whichever is earlier</td>
</tr>
<tr>
<td>2. If there is change in effective rate and
a. service has been provided before the date of change in effective rate of tax.
(or)
b. service has been provided after the date of change in effective rate of tax and issue of invoice and receipt is after the change of effective rate of tax</td>
</tr>
<tr>
<td>3. If there is change in effective rate of tax and service has been provided after the date of change in effective rate of tax and if any one

Issue of Invoice
Or
Receipt
is before the date of change of effective rate of tax</td>
<td>invoice is issued
within 14 days
and
due payment is
received</td>
<td>Date of invoice
Or
Date of receipt

Whichever is latter</td>
</tr>
<tr>
<td colspan="2">invoice is not issued within 14 days
and
payment is received</td>
<td>Date of completion of service

Or

Date of receipt

Whichever is earlier</td>
</tr>
</table>