

Important GST update relevant for Hapag Lloyd Invoicing effective 01st Oct 2023

Dear Customers,

There is a change in GST provisions to determine the place of supply for services by way of transportation of goods.

Till date the place of supply for the transportation services is destination of goods, however, from 1 October 2023, if you are a registered dealer then, tax will be determined basis Hapag-Lloyd' billing location and your registered place of business. If you are unregistered dealer then, tax will be determined basis Hapag-Lloyd' billing location and the location from where goods will be handed over to Hapag-Lloyd for transportation.

If both the locations will be in same State then CGST and SGST will be charged and in case either of is in different State then IGST will be charged.

For ocean freight services, currently we are charging IGST treating the same as Interstate Supply, from 1 October 2023 the tax will be charged basis above determination.

Considering the recent changes, Hapag-Lloyd has made the all relevant updates in their invoicing systems and all the invoices issued by Hapag-Lloyd for its services would be in accordance with the provisions of GST law.

If you should require guidance or additional information about this topic, please get in touch with our teams at your preferred location who will assist you with your individual situation

Best Regards,
Hapag Lloyd (India)