



To Whom It May Concern:

In response to your request for Affyility Solutions to provide its GST registration information, we offer the following:

Affyility Solutions does not have physical presence inside of India, and is located in the United States, with a branch office in Dubai, UAE. In the context of India's GST regulations, Affyility Solutions is located in a non-taxable territory.

Affyility Solutions provides pdf documents of occupational exposure limits and acceptable daily exposure values. Once payment is received by the recipient, a link is provided to the recipient in which they may download the pdf documents. This is considered a B2B (business-to-business) online information and database access or retrieval services (OIDAR).

B2B OIDAR services are taxed under the GST regulations as a "reverse charge" mechanism, meaning that the recipient is responsible for tracking and paying any GST. Therefore, Affyility Solutions is NOT required to register under GST. See below for the reference:

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| 6. | <ul style="list-style-type: none">Is there any change regarding cross border B2B (business to business) services provided in India?Will the cross border B2B OIDAR services provided in taxable territory in India to a business entity be taxed under forward charge or reverse charge? | <ul style="list-style-type: none">No. The current dispensation of taxing cross border B2B services under reverse charge mechanism i.e. the recipient business entity pays service tax, continues.Cross border OIDAR services provided in taxable territory in India to a business entity will be taxed under reverse charge i.e. the business entity receiving the services will pay tax under reverse charge. |
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Source: <http://www.cbec.gov.in/htdocs-servicetax/st-circulars/st-circulars-2016/st-circ-202-2016>

Sincerely,

Affyility Solutions LLC

