

Section 2 : Definitions

In this Act, unless the context otherwise requires,—

- (1) **“appointed day”** means the date on which the provisions of this Act shall come into force.
- (2) **“Commissioner”** means the Commissioner of Union territory tax appointed under section 3;
- (3) **“designated authority”** means such authority as may be notified by the Commissioner;
- (4) **“exempt supply”** means supply of any goods or services or both which attracts nil rate of tax or which may be exempt from tax under section 8, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;
- (5) **“existing law”** means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by Parliament or any Authority or person having the power to make such law, notification, order, rule or regulation;
- (6) **“Government”** means the Administrator or any authority or officer authorised to act as Administrator by the Central Government;
- (7) **“output tax”** in relation to a taxable person, means the Union territory tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;
- (8) **“Union territory”** means the territory of,—
 - (i) the Andaman and Nicobar Islands;
 - (ii) Lakshadweep;
 - ¹[(iii) Dadra and Nagar Haveli and Daman and Diu;
 - (iv) Ladakh;
 - (v) Chandigarh; or
 - (vi) other territory.

Explanation—For the purposes of this Act, each of the territories specified in sub-clauses (i) to (vi) shall be considered to be a separate Union territory;

¹ Substituted by Finance Act, 2020 (12 of 2020) w.e.f. 27-03-2020. Earlier to substitution it read as under;

^A[(iii) Dadra and Nagar Haveli ^A[and Daman and Diu];

^B[(iv) ***]"

A Inserted by the Union Territory of Dadra and Nagar Haveli and Daman and Diu Goods And Services Tax (Amendment) Regulation, 2020 dated 24-01-2020 w.e.f. 26-01-2020.

B Omitted by the Union Territory of Dadra and Nagar Haveli and Daman And Diu Goods And Services Tax (Amendment) Regulation, 2020 dated 24-01-2020 w.e.f. 26-01-2020. Earlier to substitution it read as:

^B[(iv) Daman and Diu;"

Union Territory Goods and Services Tax Act, 2017

- (9) **“Union territory tax”** means the tax levied under this Act;
 - (10) words and expressions used and not defined in this Act but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, the State Goods and Services Tax Act, and the Goods and Services Tax (Compensation to States) Act, shall have the same meaning as assigned to them in those Acts.
-