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Value Added Tax Act, 2003

Section 8 - Agents Liable to Pay Tax

(1) Notwithstanding anything contained in any law for the time being in force including this Act, every person who, for an agreed commission or brokerage, buys or sells on behalf of any principal who is a resident of the State shall be liable to tax under this Act at the rate or rates leviable thereunder in respect of such purchase or sale, notwithstanding that such principal is not a dealer or that the turnover of purchase or sale relating to such principal is less than the minimum specified in sub-sections (1), (2) and (3) of Section 22.

(2) The principal shall not be liable to tax on his turnover in respect of which the agent is liable to tax under sub-section (1), and the burden of proving that the turnover has been effected through an agent liable to tax under the said sub-section, shall be on such principal.
