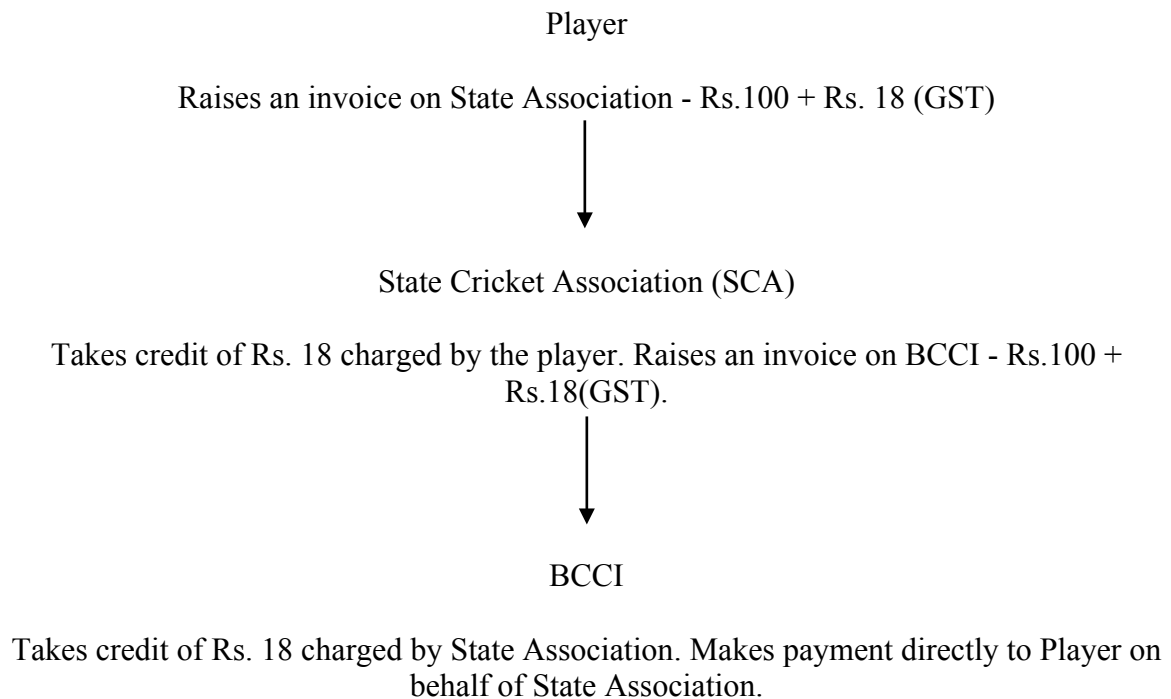


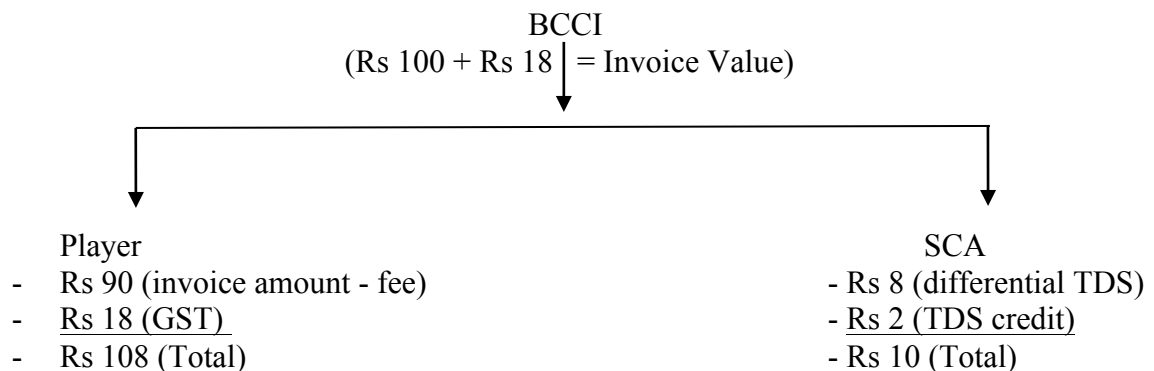


Direct Payment to Players (GST and TDS implications)

(1) Invoice Flow Chart



(2) Payment Flow Chart – Registered player



Note: For unregistered players kindly refer point 3(a), (c) and (e).



(3) Steps to be followed

- a) Player will raise an invoice on the respective State Association for the services provided along with GST (if registered). If not registered, then invoice will be without GST. In such case, the State Association will pay the tax under reverse charge mechanism (RCM).
- b) State Association will raise an invoice on BCCI of the total amount to be paid to all the players registered with them along with GST. The GST will be charged on full value i.e. irrespective of the fact whether the players are registered or not. The State Association can either raise the invoice at the time of sending invoice of players or subsequently.
- c) BCCI will pay the fees (after deduction of TDS) along with GST (wherever applicable) to the players directly. The account of respective State Association will be debited at the time of making payment. Further, for players who are not registered, the GST portion will be directly paid to the State Association to enable them to make GST payment under RCM.

The BCCI on receipt of the invoice will make the remittances as under:

- (I). Where player charges GST (i) 90% of the invoice + GST of 18% will be credited to the players account; (ii) 8% of the invoice amount to the SCA for on onward payment of TDS on behalf of the player; and (iii) 2% to the credit to central government for TDS from SCA invoice.
 - (II). Where the player does not charge GST (i) 90% of the invoice to be credited to the players account, (ii) 18% GST on the invoice amount to SCA for payment of RCM , (iii) 8% to the SCA for withholding tax on behalf of the player; and (iv) 2% to the credit to central government for TDS from SCA invoice.
- d) Payment to the player can be made only after receiving invoice from State Association along with list of players and amount to be paid to each player.
 - e) This process will ensure that there is no loss of credit/revenue to either the State Association or player or BCCI (GST amount remitted by BCCI to the players).

Revenue of player (90% of invoice payment from BCCI + 10% by way of TDS deposited by SCA).

Revenue of SCA (90% paid to the player by BCCI on behalf of SCA + 8% for disbursement of TDS + 2% by way of TDS deposited by BCCI (GST under RCM remitted by BCCI to SCA).



(4) Instructions to players

- a) Register with GSTIN if turnover crosses Rs. 20 lakhs (limit is Rs. 10 lakhs for ‘special category states’ i.e. Arunachal Pradesh, Assam, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh, Uttarakhand). (except for players having IGST).
- b) Raise invoice on the State Association along with CGST (9%) and SGST (9%). Indicate GSTIN no. of State Association on the invoice.
- c) The player who is registered outside the state for GST, should charge IGST @18% and he cannot avail basic exemption for GST.
- d) Upload invoice in GSTR 1 return and duly pay the tax every month, wherever player is registered under GST.
- e) Provide banking details to BCCI for making direct payment in their account.

(5) Instruction to State Associations

- a) Collect invoices from players, verify that it correctly indicates GSTIN no. of State.
- b) Make summary of invoices as per following details:

| Sr. No. | Name of Player | Invoice No. | Invoice date | Amount | | Bank details | | |
|---------|----------------|-------------|--------------|--------|-----|---------------|--------------|----------------|
| | | | | | | IFSC Code No. | Name of Bank | Name of Branch |
| | | | | Basic | GST | | | |

- c) Attach photocopy of invoice with summary
- d) Pay tax under RCM for unregistered players
- e) File e-TDS quarterly return to enable player to get credit of TDS, and
- f) Issue of TDS Certificate to players

Date : September 25, 2017
Place: Mumbai