

ELEVENTH SCHEDULE

[See sub-section (7) of section 3]

NEW / inserted ~~Deletion or Omitted~~ **Substituted** Gazette Finance Act, 2021

TABLE

The rates for withholding or deduction by the withholding agent are specified as below provided that withholding tax shall not be applicable to the goods and supplies specified vide clauses (i) to (viii) after the Table

S.No	Withholding agent	Supplier category	Rate or extent of deduction
(1)	(2)	(3)	(4)
8	Online market place	Person other than ATL	2% of gross value of supplies: Provided that the provisions of this entry shall be effective from the date as notified by the Board."