[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 05/2026- Integrated Tax (Rate)

New Delhi, the 27th October, 2026

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 27/2018-Integrated Tax (Rate), dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1266(E), dated the 31st December, 2018, namely:-

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely: -

"(c) "Nominated Agency" means entities mentioned in Appendix 4B of Handbook of Procedures, as amended by the Directorate General of Foreign Trade from time to time;".

2. This notification shall come into force on the 1st day of November, 2026.

[F. No. CBIC-190354/142/2026-TRU]

(Dheeraj Sharma)
Under Secretary

Note:- The principal notification No. 27/2018-Integrated Tax (Rate), dated the 31st December, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1266(E), dated the 31st December, 2018 and was last amended *vide* notification No. 18/2025-Integrated Tax (Rate), dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 784(E), dated the 24th October, 2025.