

OIDAR GST Checklist

1. Check if Your Service Falls Under OIDAR

- Delivered online, automated, minimal human effort, provided to Indian customers.
Examples: streaming, software access, digital ads, courses, automated tools.

2. GST Registration

- Foreign digital service providers supplying to India must register under GST (OIDAR).
- May require an Authorised Representative in India.

3. Invoicing Requirements

- Include business name, invoice number, service details, GST rate (IGST), total amount.
- IGST must be charged to all unregistered Indian customers.

4. Monthly GST Return (GSTR 5A)

- File every month by the 20th.
- Even NIL returns must be filed.

5. Payment of GST

- Pay IGST through the GST Portal before filing GSTR 5A.

6. Documents You Must Keep

- Invoices, customer list, payments received, GST returns and challans.
- Maintain records for at least 5 years.

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7. Special Situations

- Check GST responsibility when selling through marketplaces.
- GSTIN from customer may shift it from OIDAR B2C category.
- Ensure GST calculation for subscriptions is correct.

8. Avoid Penalties

- File GSTR 5A on time.
- Charge correct GST rate.
- Keep accurate records.

9. You're Compliant When You Have

- GST OIDAR Registration
- Correct invoices
- Monthly GSTR 5A filings
- Records saved
- IGST paid on time