

## **Do Special Economic Zones (SEZ) units really need to register separately for every unit under GST in India?**

SEZ units have been feeling really threatened under the new GST Act - specially by the wording of the draft laws.

There was a serious concern that each SEZ unit would be required to [register separately under GST](#) - even if they were in the same State. So where does it stand right now? Let's talk about it.

The draft Rules read as-

“ A [Special Economic Zone unit](#) shall make a separate application for registration as a business vertical distinct from its other units located outside the Special Economic Zone.”

This clearly indicates that every SEZ unit shall take separate registration.

However, under the final rules, it stands-

“ [a person having a unit\(s\) in a Special Economic Zone](#) shall make a separate application for registration as a business vertical distinct from his other units located outside the Special Economic Zone.”

This subtle change in the language in the final rules clearly indicates that SEZ units do not need to register separately for every unit.

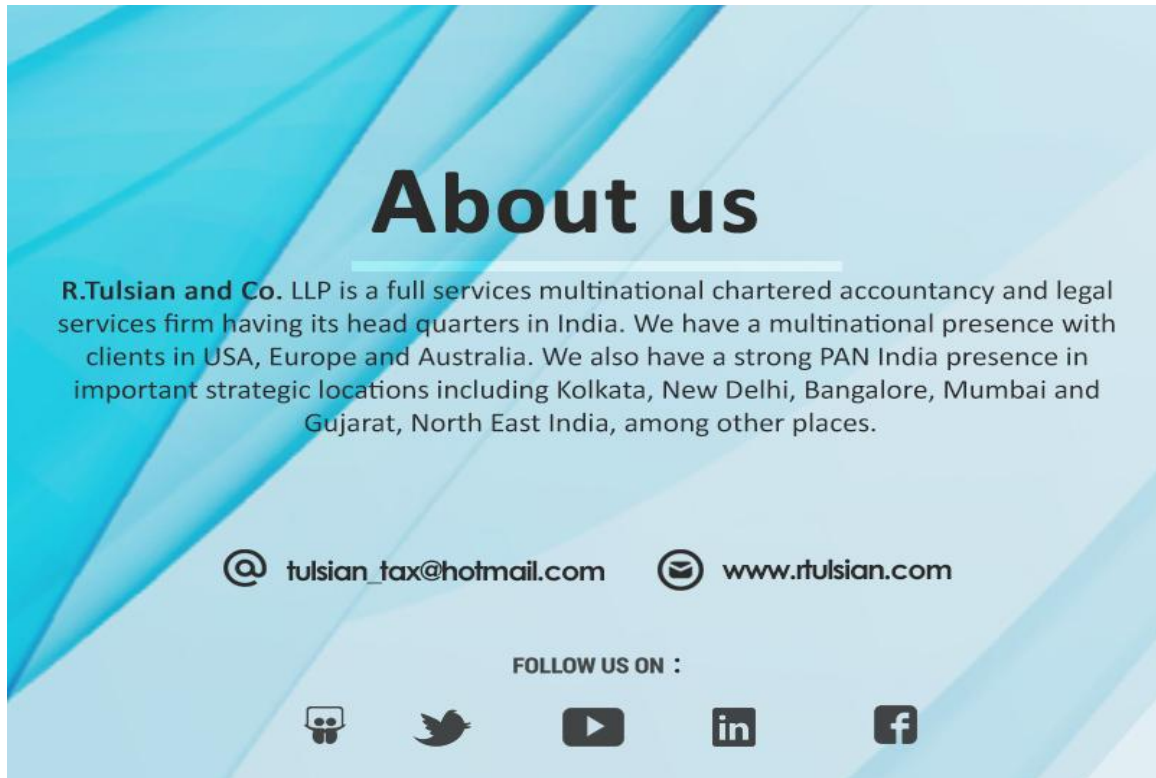
It would be sufficient if a person containing all SEZ units takes registration together for all units.

However, it is to be noted that SEZ units will have to obtain registration which is separate from that of units in the tariff area, even if falling in the same States.

We will discuss more issues relating to SEZs in subsequent videos.

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