# Exam booking - Indian General Sales Tax (GST) FAQs

**Do the exam fees payable include sales tax?**

All fees charged include all local sales taxes.

Specifically for exams which take place in India our fees include GST of 18% which is included in the fee we charge candidates. We are registered in India for this purpose.

**Why is an additional charge being added to my examination fee?**

An 18% Goods and Services Tax (GST) must be applied in accordance with Indian tax legislation. This charge is required by law for examinations delivered in India and is not an additional fee set by the College.

**Why is the College charging a £14 fee to the booking?**

This fee is to cover additional administrative costs incurred by the College to process the GST.

**Is GST charged to all examination candidates?**

No. The GST charge applies only to candidates taking their examination in India. Candidates sitting examinations in other countries will be subject to the applicable tax regulations in their examination location.

**How will GST be calculated and shown during payment?**

Examination fees for Part 1 are £786 for 2027. An additional 18% GST will be calculated on the examination fee for candidates sitting in New Delhi and the final amount of £943 due will be shown before payment is completed.

**Will I receive an invoice for my payment?**

Yes, candidates will receive an invoice.

**If I cancel my examination or withdraw, will the GST be refunded?**

The College's existing refund policy continues to apply. Where an examination fee qualifies for a refund under College regulations, the associated GST may also be

refunded, subject to applicable tax requirements.

**Can I recover the GST from the Indian tax authorities?**
Eligibility to reclaim GST depends on your personal circumstances. Candidates should seek advice from a qualified tax adviser or contact the relevant Indian tax authority for guidance.

**Could the GST rate change in the future?**
The current GST rate is 18%, based on existing Indian tax regulations. Should these regulations change, the applicable GST rate may be revised accordingly.

**What happens if I have already paid for an examination before GST was introduced?**
Candidates who paid their examination fees before the implementation date will not be required to make any additional payment. GST will only apply to bookings made after the new arrangements take effect.

**Which payment methods can I use to pay my examination fee and GST?**
Available payment methods remain unchanged. The total amount due, including GST, must be paid at the time of booking using one of the accepted payment options.

**Why has the GST rate been set at 18%?**
The 18% rate reflects the GST currently applicable under Indian tax legislation for examination and educational services provided in India. The College is required to comply with these statutory requirements.

**Does GST apply to examination resit fees?**
Yes. Any fees charged for examination resits in India are also subject to the 18% GST.

**Does this tax apply to all types of examinations?**

Yes. GST applies to all College examinations conducted in India, regardless of specialty, qualification, or examination format.

**If I am based in India but sit the examination in another country, will GST still apply?**

No. GST is determined by where the examination is delivered. Examinations taken outside India will be subject to the relevant tax requirements of the country in which they are sat.

**Will GST still be charged if I pay in a currency other than GBP?**

Yes. GST applies irrespective of the payment currency. The tax will be calculated on the examination fee and included in the final amount payable.

**How can I check that the correct GST amount has been applied?**

The payment system will automatically calculate and display the GST amount alongside the examination fee before you confirm and submit payment.

**What happens if I pay only the examination fee and not the GST?**

Your examination booking may remain incomplete until the full payment, including GST, has been received. Candidates should ensure the total displayed amount is paid to avoid delays or cancellation of their booking.

**How will I be notified if there are changes to the GST?**

Any changes to GST rates or associated tax requirements will be communicated through the College website and other official candidate communications.