

RATES OF SERVICE TAX FOR SERVICE PROVIDER AND RECEIVER UNDER REVERSE CHARGE MECHANISM

No	Service Type	Service Recipient	% of Service tax payable	
			Provider	Recipient
1	Provided by person who is located in non-taxable territory and received by any person located in taxable territory (In case of foreign services and services from J&K)	Any person	Nil	100%
2	Works contract services by individual, HUF, firm or AOP	Body corporate	50%	50%
3	Manpower supply for any purposes or security services by individual, HUF, firm or AOP	Body corporate	25%	75%
4	Renting of vehicle to any person who is not engaged in the similar line of business to carry passenger by individual, HUF, firm or AOP - With abatement - Without abatement	Body corporate	Nil (With Abatement) 60% (Without Abatement)	100% (With Abatement) 40% (Without Abatement)
5	Support services by Government and Local Authority (excluding renting and 66D (a) (i) to (iii))	Business Entity	Nil	100%
6	Provided or agreed to be provided by a director of a company to the said company (w.e.f. 7 August 2012 vide Not. 45/2012)	Body corporate	Nil	100%
7	Individual advocate	Business entity	Nil	100%
8	Arbitral Tribunal	Business entity	Nil	100%
9	Sponsorship	Body corporate or Partnership Firm	Nil	100%
10	GTA (Goods Transport Agency)	Company, P. Firm, Factory, Society, excise registered assessee	Nil	100%
11	Insurance agent to insurance companies	Insurance business	Nil	100%