SERVICE TAX UNDER REVERSE CHARGE MECHANISM

Sr. No.	Description of Service	Service Provider (SP)	Service Receiver (SR)	Liability to ST		Effective Rate of ST
1	Insurance	Insurance Agent	Any person carrying Insurance Business	100%	SR	12.36%
2	Goods Transport by Road	Foods Transport Agency	1. Factory 2. Society 3. Co-operative Society 4. Dealer under Excise 5. Body Corporate 6. Any Partnership Firm	100%	SR	3.09%
3	Sponsorship	Any Person	1. Body Corporate 2. Any Partnership Firm	100%	SR	12.36%
4	Legal Services (Advice, Consultancy or assistance in any branch of Lawin any manner and includes representational services before any court, tribunal or authority)	1. Advocate 2. Firm of Advocate	Business entity whose turnover exceeds Rs. 10.00 Lacs	100%	SR	12.36%
5	Arbitral Services	Arbitral Tribunal	Business entity whose turnover exceeds Rs. 10.00 Lacs	100%	SR	12.36%
6	Import of Taxable services	Any Person	Any person	100%	SR	12.36%
7	Support Services	Government or Local Authority	Any Business Entity	100%	SR	12.36%
8	Supply of manpower for any purpose or security services*	1. Individual 2. HUF 3. Proprietorship 4. Firm 5. AOP	Company or business entity registered as Body Corporate	75%	SR	9.27%
				25%	SP	3.09%
9	Works Contract Service#	1. Individual 2. HUF 3. Proprietorship 4. Firm 5. AOP	Company or business entity registered as Body Corporate located in Taxable territory	50%	SR	# Note Below
				50%	SP	

10	Services of Director (Except service provided by employee of the company	Director	Company	100%	SR	12.36%
11 (a)	In respect of service provided or agreed to be provided by way of renting or hiring any motor vehicle designed to carry passenger on **ABATED** value	1. Individual 2. HUF 3. Proprietorship 4. Firm 5. AOP	Company or business entity registered as Body Corporate located in Taxable territory	100%	SR	4.944%
11 (b)	In respect of service provided or agreed to be provided by way of renting or hiring any motor vehicle designed to carry passenger on **NON-ABATED** value	1. Individual 2. HUF 3. Proprietorship 4. Firm 5. AOP	Company or business entity registered as Body Corporate located in Taxable territory	60%	SR	7.416%
				40%	SP	4.944%

 # Works Contract Services

Sr. No.	Typr of Works Contract Including use of Labour plus VAT leviable material and such contract is	Value of Service	Effective Rate of Service Tax to be paid by SP and SR both individually i.e. 50% Each
1	1. For any new construction 2. Any addition and alteration to abandoned or damaged structures on land that are required to make them workable	40% of total amt charged under work contract	2.472% of work contract to each to SR & SP (50%*40%*12.36%)
2	For maintenance or repairs or reconditioning or restoration or servicing of any goods e.g. AMC of movable Items	70% of total amt charged under work contract	4.326% of work contract to each to SR & SP (50%*70%*12.36%)
3	Other than above and other than 11 (a) & 11 (b) or maintenance, repairs, completion, and furnishing services such as glazing, plastering, floor and wall tiling, installing of electrical fittings of an immovable property e.g. Interior Decoration, Electrical Works of items other than movable ones.	60% of total amt charged under work contract	3.708% of work contract to each to SR & SP (50%*60%*12.36%)