SUSHEEL KUMAR SRIVASTAVA
B-58, GROUND FLOOR, MADANGIR VILLAGE,
NEW DELHI – 110062
+91 9350010069

S. No.	Description of a Services	Explanation	Effective service tax rate applicable to recipient	Effective service tax rate to be charged by provider	Service recipient's liability	Service provider's liability	When RCM applicable?	When RCM not Applicable
1	Services of an insurance agent to any person carrying on insurance business	**Covered**: Payment to insurance agents by insurance companies for their services.	12.36%	-	100%	-	If Services provided by any Insurance agent	If Services provided by any Insurance company.
2	Services of goods transport agency in respect of transportation of goods by road	**Covered**: Transportation of goods by road through a GTA which issues a consignment note, by whatever name called. **Excluded:** Courier, express cargo, Carriage of certain food/drink items, consignment up to Rs. 750/-.	3.09%	-	100%	-	**A** - If Service provided by any transporters. **B** – If Single consignment and full truck booked and GR/LR amount more than Rs. 1,500.00. **C**- If multiple consignment in a single truck and GR/ LR amount more than Rs. 750.00. **D** – If service tax charged by any transporters in their bill then need to deduct tax amount and deposited by service receiver. **E** – If service tax not charged by any transporters then additional service tax will be deposited by services receiver.	**A** – If Single consignment in a full truck and consignment amount Rs. 1,500.00 or below. **B** – If multiple consignment in a single truck and GR/LR amount Rs 750.00 or below.

3	Services by way of sponsorship	**Covered**: All sponsorships. Excluded: Advertisement/business promotion, certain sports related sponsorships.	12.36%	-	100%	-	**A –** If any sponsorship related services (**Excluded:** Advertisement/business promotion, certain sports related sponsorships.). **B –** If service tax charged in bill then we will deduct and deposit. **C –** Word “sponsorship” should be mentioning on bill in description column. **D –** This is not important whether service provider has taken registration against this service. **E –** Service provider can be a company, partnership firm or Individual.	If Service provided raised Advertisement, business promotion or certain sport related sponsorship bill then RCM will not applicable.
4	Services of an arbitral tribunal	**Covered:** Any payment for any service.	12.36%	-	100%	-	If Service provider is non-company.	If service provider is a company.
5	Services of advocates	**Covered:** Advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.	12.36	-	100%	-	**A –** If service provider is an Individual or Firm.	**A –** If service provider is a Company. **B –** If service provided raising Expenses bill or reimbursement bill.
6	Services of directors of a company	**Covered:** Any payment to non-executive directors e.g. sitting fee, reimbursements	12.36%	-	100%	-	**A –** Any payment to non-executive directors. **B-** If the company itself arranges travelling for the	**A-** If any payment executive director/ director in employment.

		.Excluded: Executive/directors in employment. If the Company itself arranges lodging, fooding, travelling etc. for the non-executive directors and the bill is raised in the name of the Company. However, it may be covered under any other category e.g. car hires charges.					non-executive directors and bill is raised in the name of the company. However, it may be covered under any other category e.g. car hires charges.	**B-** If Company arranges lodging, fooding, travelling etc.
7	Support services by Government or local authority	**Covered:** Services of police, fire, ambulance etc. Excluded: Renting of immovable property, services of Department of Posts by way of speed post, express parcel post, life insurance and agency services, services in relation to an aircraft or a vessel, transport of goods or passengers, municipal, public convenience and other public services like water supply, sanitation, and solid waste management.	12.36%	-	100%	-		
8	Import Services	**Covered** Any payment for import of **taxable**	12.36%	-	100%	-	Covered all import services.	If Indian purchase.

		services from any place outside India.						
9	Renting of a motor vehicle designed to carry passengers on **abated value.**	If service provider is not availing input credit, 9(a) is applicable otherwise 9(b) is applicable. If service provider does not charge service tax in invoice and he is not registered in service tax i.e. ST No. not quoted in invoice, it can be assumed that it is not availing input.	4.94%	-	100%	-	**A –** If service provided is raised their bill in the name of Company. **B –** If company is paying direct amount to Service Provider.	**A –** In case of reimbursement. **B –** In case of amount paid by employees.
10	Renting of a motor vehicle designed to carry passengers on non-abated value	If service provider is not availing input credit, 9(a) is applicable otherwise 9(b) is applicable. If service provider does not charge service tax in invoice and he is not registered in service tax i.e. ST No. not quoted in invoice, it can be assumed that it is not availing input.	4.94%	7.42%	40%	60%	**A –** If service provided is raised their bill in the name of Company. **B –** If company is paying direct amount to Service Provider.	**A –** In case of reimbursement. **B –** In case of amount paid by employees.
11	Supply of manpower or recruitment services for any purpose or security services	**Covered:** Payment for services of the staff seconded/deputed with the company under arrangement where the staff remains on the payroll of the original	9.27%	3.09%	75%	25%	**A –** If service provider is a non-company. **B –** If Service provider is providing man power for any purpose. **C –** If service provider is providing man power for	**A –** If Service provider is a Company. **B –** If service provider is provided only material bill in case of house-keeping service.

		employer only. Payment for services of staff (not no payroll of the recipient of service) supplied by an agent/person under an arrangement where it is placed operationally under the superintendence or control of the recipient of service (e.g. housekeeping staff supplied by manpower agency), all security/detective services. **Excluded:** Joint employment, outsourcing the activity/service itself e.g. outsourcing house-keeping work to an outside agency instead of getting by an agent for house-keeping work.					house-keeping services.	
12	Work contract	**Covered:** Any contract involving the use of labour plus material on which VAT is liable under any schedule of VAT Act on the material used in execution of works contract and such contract is for any	2.47%	2.47%	50%	50%	**A –** If service provider provided service and material bill.	**A –** If service provider provided material bill only.

		new constructions; any addition and alteration to abandoned or damaged structures on land that are required to make workable; any erection, commissioning or installation of plant, machinery or equipment or structures, whether per-fabricated or otherwise. **(Taxable amount @ 40% for service tax purpose).**						
13	Work Contract	**Covered:** Any contract involving the use of labour plus material on which VAT is leviable under any schedule of VAT Act on material used in execution of works contract and such contract is for maintenance or repair or reconditioning or restoration or servicing of any goods e,g, AMC of movable items. **(Taxable amount @ 70% for service tax purpose).**	4.33%	4.33%	50%	50%	**A –** If any service provider provided service and material bill in case of AMC Charges.	**A - If** any service provider provided material bill only.
14	Work Contract	**Covered:** Any contract	3.71%	3.71%	50%	50%	**A –** If any service provider	**A - If** any service provider

		involving the use of labour plus material on which VAT is leviable under any schedule of VAT Act on the material used in execution of works contract and such contract other than as mentioned under 11(a) & 11(b) or is for maintenance, repair, completion and finishing services such as glazing, plastering, floor and wall tilling, installation of electrical fittings of an immovable property e.g. Interior decoration, electrical work of items other than movable ones. **(Taxable amount @ 60% for service tax purpose).**					provided service and material bill in case of AMC Charges.	provided material bill only.