

**Reverse and Partial Reverse Mechanism Chart *with effect from 01.04.2015* and
The extent of service tax payable thereon by the person who provides the service
and any other person liable for paying service tax for the taxable services**

Table

Sl. No.	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by any person liable for paying service tax other than the service provider
(1)	(2)	(3)	(4)
1	In respect of services provided or agreed to be provided by an insurance agent to any person carrying on insurance business	Nil	100%
1A	In respect of services provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company (Effective from 01.04.2015)	Nil	100%
1B.	In respect of services provided or agreed to be provided by a mutual fund agent or distributor, to a mutual fund or asset management company (Effective from 01.04.2015)	Nil	100%
1C.	In respect of service provided or agreed to be provided by a selling or marketing agent of lottery tickets to a lottery distributor or selling agent	Nil	100%
2	In respect of services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road to Company, Partnership Firm, Registered Factory, Registered Society, co-operative society, AOP, LLP, Person Registered Under Central Excise Act, 1944 including Excise Dealers	Nil	100%
3	In respect of services provided or agreed to be provided by way of sponsorship to anybody corporate or partnership firm	Nil	100%

4	In respect of services provided or agreed to be provided by an arbitral tribunal to any Business entity	Nil	100%
5	In respect of services provided or agreed to be provided by individual advocate or a firm of advocates by way of legal services to any Business entity	Nil	100%
5A	In respect of services provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate	Nil	100%
6	In respect of services provided or agreed to be provided by Government or local authority excluding,- (1) renting of immovable property, and (2) services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act,1994 to any Business Entity	Nil	100%
7	(a) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on abated value to any person who is not engaged in the similar line of business by individual, HUF, firm or AOP to Body Corporate	Nil	100%
	(b) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on non abated value to any person who is not engaged in the similar line of business by individual, HUF, firm or AOP to Body Corporate (Revised wef 01.10.2014)	50%	50%
8.	in respect of services provided or agreed to be provided by way of supply of manpower for any purpose or security services by individual, HUF, firm or AOP to Body Corporate	Nil	100%
9.	in respect of services provided or agreed to be provided in service portion in execution of works contract by individual, HUF, firm or AOP to Body Corporate	50%	50%
10	in respect of any taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory	Nil	100%

11.	in respect of any service provided or agreed to be provided by a person involving an aggregator in any manner to any Business Entity(Effective from 01.03.2015)	Nil	100%
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Explanation-I. – The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

Explanation-II. – In works contract services, where both service provider and service recipient is the persons liable to pay tax, the service recipient has the option of choosing the valuation method as per choice, independent of valuation method adopted by the provider of service.

Explanation-III. Hitherto, support services provided by a Government/Local authority to any business entity was subject to 100% reverse charge. The scope of reverse charge has now been extended in case of all services provided by the Government/Local authority to such business entities. The exclusion from reverse charge on renting of immovable property and some specified services of Sec. 66D of the Act shall continue.