Service Tax - Reverse Charge Chart

31/05/2015

Notification under sub-section (2) of section 68

Reverse charge - 30/2012 - dated 20-06-2012 & Abatement notification - 26/2012 Dated 20-06-2012

Section 68 of the Finance Act, 1994 has empowered the CG to notify certain services in respect of which the services tax would be payable by the service recipient either under Reverse charges mechanism (RCM) or Joint charge mechanism (JCM)

S. No.	Description of Service	Service Provider	Service Recipient	Payable by Service Provider	Payable by Service Receiver	Payable by other than Service Provider	Abatement %	Remarks
1	Insurance agent	Insurance agent	Any person carrying on insurance business	Nil	100%	--	--	--
2	Recovery agent	Recovery agent	Banking co./Financial inst./NBFC	Nil	100%	--	--	--
3	Mutual fund agent / distributor	Mutual fund agent / distributor	Mutual Fund / Asset management co.	Nil	100%	--	--	--
4	Selling or marketing lottery ticket	Selling or marketing agent	Lottery distributor or selling agent	Nil	100%	--	--	--
5	Transport of goods by road	Goods transport agency	When person liable to pay freight is any of the specified person	Nil	100%	--	70%	--
6	Sponsorship	Any Person	Body corporate or partnership firm	Nil	100%	--	--	--
7	Legal service by advocate	Individual advocates or firm of advocates	Business entity	Nil	100%	--	--	--
8	Arbitral tribunal	Arbitral tribunals	Business entity	Nil	100%	--	--	--
9	Support services	Government or Local authority	Business entity	Nil	100%	--	--	--
10	Import of service	Service provided by person located in non-taxable territory	Person located in taxable territory	Nil	100%	--	--	--
11	Director's services	Individual	Company or body corporate	Nil	100%	--	--	--
12	Supply of Manpower	Individual / HUF / Partnership firm (regd. / non-regd.) / AOP	Business Entity registered as body corporate	Nil	100%	--	--	--

13	Security service	Individual / HUF / Partnership firm (regd. / non-regd.) / AOP	Business Entity registered as body corporate	Nil	100%	--	--	--
14	Aggregator service (Services involving an aggregator)	Person involving an aggregator i.e. Uber, ola, snap deal, flipkart etc		Nil	Nil	100%	--	w.e.f. 01-March, 2015 (Noft. No. 05/2015-ST & 07/2015-ST dt. 01.03.15
15.1	Renting of Motor Vehicle / Motorcab	Individual / HUF / Partnership firm (regd. / non-regd.) / AOP	Business Entity registered as body corporate (**NOT** engaged in similar line of business)	Nil	100%	--	60%	
15.2	Renting of Motor Vehicle / Motorcab	Individual / HUF / Partnership firm (regd. / non-regd.) / AOP	Business Entity registered as body corporate (engaged in similar line of business)	50%	50%	--	--	
16	Works contract	Individual / HUF / Partnership firm (regd. / non-regd.) / AOP	Business Entity registered as body corporate	50%	50%	--	--	--

Source :

A **Reverse Charge** - Principal Notification no. 30/2012-ST dt. 20.06.2012 - Amended by the following notifications :

1 Notification No. 45/2012-ST dt. 07.08.2012

2 Notification No. 10/2014-ST dt. 11.07.2014

3 Notification No. 07/2015-ST dt. 01.03.2015

B **Abatement** - Principal Notification no. 26/2012-ST dt. 20.06.2012 - Amended by the following notifications :

1 Notification No. 02/2013-ST dt. 01.03.2013

2 Notification No. 09/2013-ST dt. 08.05.2013

3 Notification No. 08/2014-ST dt. 11.07.2014

4 Notification No. 08/2015-ST dt. 01.03.2015

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