

I. The taxable services,-

(A) (i) provided or agreed to be provided by an insurance agent to any person carrying on the insurance business;

(ia) provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company **(11.07.2014)**

(ib) provided or agreed to be provided by a mutual fund agent or distributor, to a mutual fund or asset management company **(01.04.2015)**

(ic) provided or agreed to be provided by a selling or marketing agent of lottery tickets to a lottery distributor or selling agent **(01.04.2015)**

(ii) provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,-

(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);

(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;

(c) any co-operative society established by or under any law;

(d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;

(e) any body corporate established, by or under any law; or

(f) any partnership firm whether registered or not under any law including association of persons;

(iii) provided or agreed to be provided by way of sponsorship to anybody corporate or partnership firm located in the taxable territory;

(iv) provided or agreed to be provided by,-

(A) an arbitral tribunal, or

(B) an individual advocate or a firm of advocates by way of Legal services, or

(C) Government or local authority by way of support services 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 located in the taxable territory;

(iva) provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate **(11.07.2014)**

(v) provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers to any person who is not in the similar line of business or supply of manpower for any purpose **or security services (07.08.2012)** or service portion in execution of works contract by any individual, Hindu Undivided Family or partnership firm, whether registered or not, including association of persons, located in the taxable territory to a business entity registered as body corporate, located in the taxable territory; **(partial reverse charge)**

(vi) provided or agreed to be provided by a person involving an aggregator in any manner **(01.03.2015)**

(B) provided or agreed to be provided by any person which is located in a non-taxable territory and received by any person located in the taxable territory;

~~**(II)** The extent of service tax payable thereon by the person who provides the service and the person who receives the service for the taxable services specified in (I) shall be as specified in the following Table, namely: **(01.04.2015)**~~

(II) 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 specified in paragraph I shall be as specified in the following Table, namely :- **(01.04.2015)**

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 (01.03.2015)
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 (11.07.2014)	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 (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 (01.04.2015)	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	Nil	100%
3	in respect of services provided or agreed to be provided by way of sponsorship	Nil	100%
4	in respect of services provided or agreed to be provided by an arbitral tribunal	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	Nil	100%
5A	in respect of services provided or agreed to be provided by a director of a company to the said company(07.08.2012) 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 (11.07.2014)	Nil	100%

6	in respect of services provided or agreed to be provided by Government or local authority by way of support services 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	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 (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	Nil 60% (30.09.2014) 50% (01.10.2014)	100 % 40% (30.09.2014) 50% (01.10.2014)
8.	in respect of services provided or agreed to be provided by way of supply of manpower for any purpose	Nil (01.04.2015) 25% (31.03.2015)	100% (01.04.2015) 75% (31.03.2015)
9.	in respect of services provided or agreed to be provided in service portion in execution of works contract	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 (01.04.2015)	Nil	100%

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.