Reverse charge :- NOTIFICATION NO 30/2012

Paragraph -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.

~~**(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) (OMITTED W.E.F 01.04.2016)**~~

(ic) provided or agreed to be provided by a selling or marketing agent of lottery tickets in relation to a lottery in any manner to a lottery distributor or selling agent of the State Government under the provisions of the Lottery (Regulations) Act, 1998 **(w.e.f.01-04-2016).**

(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.
(b) any society registered under the Societies Registration Act, 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 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 other than representational services by senior advocates, 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 senior advocate by way of

representational services before any court, tribunal or authority, directly or indirectly,

to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, and the senior advocate is providing such services, to such business entity who is litigant, applicant, or petitioner, as the case may be.

(ivb) provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate.

(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** 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.

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

(vii) provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India.

(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 other than non-assesse online recipient.

(Paragraph - 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.
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.	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) (OMITTED W.E.F 01.04.2016)**~~	~~Nil~~	~~100%~~
1C	in respect of services provided or agreed to be provided by a selling or marketing agent of lottery tickets in relation to lottery in any manner to a lottery distributor or selling agent of the State Government under the provisions of the Lottery (Regulations) Act, 1998 (**01-04-2016)**	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 an individual advocate or firm of advocates by way of legal services, directly or indirectly.	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 ~~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 50%	100 % 50%
8.	in respect of services provided or agreed to be provided by way of supply of manpower for any purpose	Nil	100%
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 other than non-assesse online recipient	Nil	100%

11	in respect of any service provided or agreed to be provided by a person involving an aggregator in any manner**.**	Nil	100%
12	in respect of services provided or agreed to be provided by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India(**w.e.f.22.01.2017)**	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.

Explanation-III. – The business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

Explanation IV. For the purposes of this notification, "non-assesse online recipient" has the same meaning as assigned to it in clause (ccba) of sub-rule 1 of rule 2 of Service Tax Rules, 1994.

Explanation V.- For the purposes of this notification, in respect of services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, person liable for paying service tax other than the service provider shall be the importer as defined under clause (26) of section 2 of the Customs Act, 1962 of such goods.

Notification no. 24 /2015-Service Tax dt 12.11.2015:- SBC

In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 read with sub-section (5) of section 119 of the Finance Act, 2015 , the Central Government, being satisfied that it is necessary in the public interest so to do, hereby provides that notification No. 30/2012 - Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 472 (E), dated the 20th June, 2012 shall be applicable for the purposes of **Swachh Bharat Cess** mutatis mutandis.

Notification no. 27/2016-Service Tax dt 26.05.2016 :-KKC

In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994) read with sub-section (5) of section 161 of the Finance Act, 2016 (28 of 2016), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby provides that notification No. 30/2012 - Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 472 (E), dated the 20th June, 2012 shall be applicable mutatis mutandis for the purposes of **Krishi Kalyan Cess.**