**NOTIFICATION NO. 30/2012-ST**

**AS AMENDED BY FINANCE BILL 2016**

In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), and in supersession of (*i*) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 15/2012-Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (*i*),*vide* number G.S.R 213(E), dated the 17th March, 2012, and (*ii*) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2004-Service Tax, dated the 31st December, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 849 (E), dated the 31st December, 2004, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies the following taxable services and the extent of service tax payable thereon by the person liable to pay service tax for the purposes of the said sub-section, namely:—

**I. The taxable services,—**

|  |  |  |
| --- | --- | --- |
| (A)(*i*) |   | provided or agreed to be provided by an insurance agent to any person carrying on the insurance business; |
| 1[(*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;] |
| 2 *(*ib*)* |   | *Omitted* |
| *(*ic*)* |   | (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 (17 of 1998);” |
| (*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*) |   | a firm of advocates or an individual advocate other than senior advocate, by way of legal services, or |
| (*C*) |   | Government or local authority 3**[**\*\*\***]** 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; |
| 1 |   | [(*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;] |
| (*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 1[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; |
| 2 **[** *(*vi*)* |   | *provided or agreed to be provided by a person involving an aggregator in any manner;* **]** |

**(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;

3 **[** *(****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:—* **]**

**TABLE**

|  |  |  |  |
| --- | --- | --- | --- |
| *Sl. No.* | *Description of a service* | *Percentage of service tax payable by the person providing service* | 4 **[**Percentage of service tax payable by any person liable for paying service tax other than the service provider**]** |
| 5[*(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% |
| 5[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%] |
| 6 **[***1B.* | *Omitted* | - | *-* |
| *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 (17 of 1998)” | 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 a firm of advocates or an individual advocate other than a senior advocate by way of legal services | *Nil* | 100% |
| 3[5A | 4[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 | *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 | *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 | 5[50%] | 5[50%] |
| 8 | in respect of services provided or agreed to be provided by way of supply of manpower for any purpose 8[or security services] | 6 **[**Nil**]** | 7 **[** *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 | *Nil* | 100% |
| 9 **[** *11.* | *in respect of any service provided or agreed to be provided by a person involving an aggregator in any manner* | 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.

**2.** This notification shall come into force on the 1st day of July, 2012.