

Reverse Charge

Table (notification -30/2012)

⁸ [SI.No	Description of a service	Percentage of service tax payable by the person providing service	¹⁷ [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%
⁹ [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%]
¹⁸ [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	Nil	100%]
¹⁸ [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	<p>in respect of services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road(notably the recipients covered are</p> <p><u>a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);</u></p> <p><u>(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;</u></p> <p><u>(c) any co-operative society established by or under any law;</u></p> <p><u>(d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;</u></p> <p><u>(e) any body corporate established, by or under any law; or</u></p> <p><u>(f) any partnership firm whether registered or not</u></p>	Nil	100%

	<u>under any law including association of persons:</u>		
3	in respect of services provided or agreed to be provided by way of sponsorship (<u>recipients are partnership firm and body corporate</u>)	Nil	100%
4	in respect of services provided or agreed to be provided by an arbitral tribunal <u>(recipient is defined to be any business entity)</u> <u>Societies are not generally business entities.</u>	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 <u>(recipient is defined to be any business entity)</u> <u>Societies are not generally business entities.</u>	Nil	100%
³ [5A	¹⁰ [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 <u>(recipient is defined to be any business entity)</u> <u>Societies are not generally business entities.</u>	Nil	100%

7	<p>(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</p> <p>(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</p>	<p>Nil</p> <p>¹¹[50%]</p>	<p>100 %</p> <p>¹²[50%]</p>
8.	<p>in respect of services provided or agreed to be provided by way of supply of manpower for any purpose ⁴[or security services]</p> <p><u>(recipient is defined to be a body corporate)</u></p> <p><u>Societies are not body corporate..</u></p>	¹⁹ [Nil]	²⁰ [100%]
9.	<p>in respect of services provided or agreed to be provided in service portion in execution of works contract</p> <p><u>(recipient is defined to be a body corporate)</u></p> <p><u>Societies are not body corporate..</u></p>	50%	50%
10	<p>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</p> <p><u>the recipient is a person and societies are persons as per definition of Persons</u></p>	Nil	100%
²¹ [11.	<p>in respect of any service provided or agreed to be provided by a person involving an aggregator in any manner.</p> <p><u>Here again the recipient are all types of persons.</u></p>	Nil	100%