

Service Tax Rate Chart applicable from 01.06.2015

S No.	Description of taxable service	Abatement %	Taxable %	Net Rate %
A	All Services Not Covered below	0	100	14.00
1	Financial leasing including hire purchase	90	10	1.400
2	Transport of goods by rail	70	30	4.200
3	Transport of passengers rail	70	30	4.200
4	Transport of goods in a vessel	70	30	4.200
5	Goods transport agency (GTA)	70	30	4.200
6	Restaurant (air conditioned) Services		40	5.600
7	Indoor Catering services (food plus rent)	30	70	9.800
8	Outdoor Catering Services		60	8.400
9	Transport of passengers by Air, (Economy class)	60	40	5.600
	Business class /First class	40	60	8.400
10	Renting of hotels, inns, guest houses, clubs, etc	40	60	8.400
11	Services provided in relation to chit	0	100	14.000
12	Renting of Passenger Motor vehicle Radio taxi,	60	40	5.600
13	Services by a tour operator (i) a package tour	75	25	3.500
	(ii) a tour, Accomodation Booking only	90	10	1.400
	(iii) other than specified at (i) and (ii) above.	60	40	5.600
14	Construction of a complex, building, civil structure before completion			
	(i) Residential- carpet area upto 2000 Sq Ft	75	25	3.500
	(ii) Residential - less than Rs one crore;	75	25	3.500
	(iii) for other than (i) & (ii) above.	70	30	4.200
15	Service portion on execution of Works Contract:			
	– Value of service excluding material		100	14.000
	– Original Work		40	5.600
	– Maintenance, Repairing of immovable property		70	9.800
	– Repairs and Maintenance of any goods		70	9.800

Composition Scheme applicable on Life Ins Premium, Money Changers , Lottery agent, Air travel agent

Service Tax Rate Chart From 2005

Dileep R. Sule

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

Service Tax Rate Chart From 2005:

A Study of Service Tax in India and its Analysis Dr. Makarand Raghunath Sakhalkar, 2018-03-05 Based on recommendations made by Chelliah Committee on Tax Reforms Service Tax was introduced for the first time in the year 1994. It is a Union levy with a selective approach whereby it is applicable to selected categories of services and not to all the services. The system of levy and collection of Excise Duties on goods is in existence since 1944 under Central Excise Act 1944. However, the concept of levy and collection of Service Tax on paid services was introduced in India for the first time in 1994 by the then Finance Minister Dr. Manmohan Singh. It is a tax levied on the transaction of certain specified services by the Central Government under the Finance Act 1994. It is an indirect tax which means that normally the service provider pays the tax and recovers the amount from the recipient of taxable service.

A Selection of ... Internal Revenue Service Tax Information Publications, 2004 **Revenue Statistics 2006** OECD, 2006-10-11 A unique set of detailed and

internationally comparable tax data in a common format for all OECD countries from 1965 onwards **Survey of Current Business**, 2008 Presents current statistical data on economic activity **Monthly Labor Review**, 2006 Publishes in depth articles on labor subjects current labor statistics information about current labor contracts and book reviews *The Journal of Income and Wealth*, 2006 **Financial Services and General Government Appropriations for 2008** United States. Congress. House. Committee on Appropriations. Subcommittee on Financial Services and General Government, 2007

Individual income tax returns, 1986 *Monthly Labor Review* United States. Bureau of Labor Statistics, 2006 Publishes in depth articles on labor subjects current labor statistics information about current labor contracts and book reviews

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Taxpayer Information Publications, 1996 **Mauritania Investment and Business Guide Volume 1 Strategic and Practical Information** IBP USA, 2013-08 Mauritania Investment and Business Guide Strategic and Practical Information *Budget of the United States Government* United States. Office of Management and Budget, 2006 *Tax Reform in the 21st Century* John G. Head, Richard E. Krever, 2009-01-01 No government can be sustained without the ability to tax its citizens. The question then arises: how can a nation do so in a way that is fair and equitable to taxpayers while simultaneously promoting economic growth and providing the state with the funds it needs to adequately address the needs of its citizens? This insightful work featuring contributions from a stellar array of international

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