

Rate Changes

- Notification no. 8/2009 ST has been withdrawn effective April 1 2012, bringing the service tax rate back to 12% from the current 10%
- Composition Rates have also been revised as follows :

		Earlier	Now
Life Insurance	First Year	1.5%	3%*
	Subsequent Years	1.5%	1.5%*
Works Contracts		4%	4.8%
Money Changing	Up to Rs 1 Lakh	.10%	.12%
	Between 1 Lakh and 10 Lakh	.05%+100	.06%+120
	More than 10 Lakh	.01%+550, subject to maximum of Rs 5000	.012%+660, subject to maximum of Rs 6000
Air transport		-	12%**

* CENVAT credit is now available ** 60% abatement available

- Rate for CENVAT credit reversal for exempt services has been hiked by 20% from 5% to 6%

Recent Changes In Service Tax In Budget 2012

Disha Experts



Recent Changes In Service Tax In Budget 2012:

Metamorphosis -Service Tax To Goods Services Tax Monish Bhalla,2020-05-24 2006 to 2017 for 11 long years the Author wrote a weekly column in the leading English daily DNA Service Tax Simplified Every week a recent burning issue a new current problem and the challenge for finding a solution A solution which had to be simple in lucid layman language Many of his professional colleagues asked him why he gives a free solution in public What he achieve in giving free advice And His response A SMILE Because that s what he give to his readers when they find their solutions a smile on their tense faces If his articles have brought back the smiles on the reader s faces if his articles have assisted them to resolve their service tax issues with the department without spending a penny if many articles have enriched the knowledge of his learned friends chartered accountants consultants tax professionals and his friends working with the service tax department then my efforts have been awarded He has learned that Life is a journey a journey with no destination It is this voyage one needs to learn to enjoy As you read this compilation of over 450 articles you will experience the evolution of service tax as if a small caterpillar has metamorphosed into a butterfly *Consumption Tax Trends 2012 VAT/GST and Excise Rates, Trends and Administration Issues* OECD,2012-11-13 Consumption Tax Trends provides information on Value Added Tax Goods and Services Tax VAT GST and excise duty rates in OECD member countries *New Zealand Goods and Services Tax Legislation (2013 edition)* CCH New Zealand Ltd,2013-07-01 Fully consolidates the Goods and Services Tax Act 1985 to 1 January 2013 A comprehensive summary of amendments history notes and full index are included **Consumption Tax Trends 2012 VAT/GST and Excise Rates, Trends and Administration Issues** OECD,2012-12-14 Consumption Tax Trends provides information on Value Added Tax Goods and Services Tax VAT GST and excise duty rates in OECD member countries **The Report: Malaysia 2012** ,2012 *Financial Services and General Government Appropriations for 2014* United States. Congress. House. Committee on Appropriations. Subcommittee on Financial Services and General Government,2013 **Survey of Current Business** ,2011 Presents current statistical data on economic activity *The Budget of the United States Government* United States. Office of Management and Budget,2010 "RBI Assistants Exam Guide for Preliminary & Main Exam 3rd Edition " Disha Experts, The thoroughly revised updated 3rd edition of the book RBI Assistants Exam Guide for Preliminary Main Exam covers 1 Comprehensive Sections on General Awareness Numerical Ability Reasoning Computer Knowledge and English Language 2 Each section is divided into chapters and each chapter contains detailed theory along with solved examples and shortcuts to solve problems 3 The book provides thoroughly updated General Awareness section with Current Affairs till date 4 Exhaustive question bank at the end of each chapter in the form of Exercise Solutions to the Exercise have been provided at the end of each chapter 5 Questions from past RBI Exams have been incorporated in the book 6 Solved papers of previous RBI Assistants Exam have been provided *Congressional Record* United States. Congress,2010 **Analytical Perspectives, Budget of the United States Government** ,2015 *Budget*

of the United States Government United States. Office of Management and Budget,2013 **New Zealand Income Tax Act 2007 (2013 edition)** CCH New Zealand Ltd,2013-07-01 The Income Tax Act 2007 is consolidated to 1 January 2013 and includes a comprehensive summary of amendments detailed history notes and indexes **Fiscal Monitor, April 2013** International Monetary Fund. Fiscal Affairs Dept.,2013-04-16 Continued progress in reducing advanced economy deficits and a gradually improving external environment have lowered short term fiscal risks according to this issue but global prospects nevertheless remain subdued and many advanced economies face a lengthy difficult and uncertain path to fiscal sustainability Though many advanced economies are now close to achieving primary surpluses that will allow them to stabilize their debt ratios this is only a first step as merely stabilizing advanced economy debt at current levels would be detrimental to medium and longer term economic prospects The key elements of the required policy package are well known foremost among them is setting out and implementing a clear and credible plan to bring debt ratios down over the medium term Debt dynamics have remained relatively positive in most emerging market economies and low income countries and most plan to continue to allow the automatic stabilizers to operate fully while pausing the underlying fiscal adjustment process Those with low general government debt and deficits can afford to maintain a neutral stance in response to a weaker global outlook But countries with relatively high or quickly increasing debt levels are exposed to sizable risks especially once effective interest rates rise as monetary policy normalizes in the advanced economies and concessional financing from advanced economies declines The widespread use of energy subsidies makes commodity prices an additional source of vulnerability in many emerging market and low income economies subsidy reform higher consumption taxes and broadening of tax bases would help support consolidation efforts *RBI Assistant Exam (Preliminary Plus Main Exam)* Chandresh Agrawal,nandini books,2024-05-14 SGN The Book RBI Assistant Exam Preliminary Plus Main Exam Covers All Sections

Economic Survey ,2012 **Australia's Competitiveness** Michael J. Enright,Richard Petty,2016-03-15 In this in depth overview of Australia s economy Michael Enright and Richard Petty leading scholars on international competition look at the data behind the news reports to offer a complete view of Australia s stable and wealthy economy The book compares Australia with other similarly sized OECD economies as well as other Asia Pacific economies and looks at fifteen international sources of data on competitiveness It features a large scale survey on Australian companies and offers deep insight on the country s future in terms of economics and economic policy Revealing an honest assessment of Australia s true position in the world the book looks at how Australian businesses see themselves and offers policy positions for government and firms to make the most of Australia s unique global economic position Backed by CPA Australia one of the world s largest accounting bodies Written by two global authorities on economic competitiveness Captures the thinking of more than 6 000 business leaders both within and outside of Australia Explains how Australia has weathered the global recession and looks at Australia s relationship with China For business leaders and policy makers in need of an in depth look at the current and future state

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