

AMBALAL PATEL & CO.
CHARTERED ACCOUNTANTS
REVERSE CHARGE MECHANISM TABLE

(Noti. No.30/2012- ST (Last Updated 01.06.2016))

Sr. no.	Nature of Services	Service Provider		Service Receiver	
		Person	Effective Rate(%)	Person	Effective Rate(%)
1	Insurance Agent Services	ANY	Nil	Any	15 (100%)
1A	Recovery Agent Service (11.07.2014)	ANY	Nil	Banks/FI /NBFC	15 (100%)
1C	Service provided by a selling or marketing agent of lottery tickets to a lottery distributor or selling agent (w.e.f. 01-04-2015)	ANY	Nil	ANY	15 (100%)
2	Transport of goods by Road (30% Taxable) (w.e.f. 01-04-2015)	Any (Except Individual)	Nil	Any (Except individual)	4.5 (100%)
3	Sponsorship Services	Any	Nil	Firm or Company	15 (100%)
4	Service by Arbitral Tribunal	Tribunal	Nil	Any	15 (100%)
5	Advocate Services other than of Senior Advocate	Ind./Firm	Nil	Any (Business Entity Ser. T/o > 10 lacs)	15 (100%)
5A	Service by Directors(07.08.2012) (Like Sitting Fees etc but not Directors Remuneration)	Individual	Nil	Company/ Body Corporate	15 (100%)
6	Services by Government or Local Authority	Govt. or local authority	Nil	Any (Business Entity Ser. T/o > 10 lacs)	15 (100%)
7	Renting of Motor vehicle for passenger				
	A If No Abatement taken (01.10.2014)	Ind./HUF/Firm/AOP	7.50 (50%)	Company	7.50 (50%)
	B If Abatement is taken	Ind./HUF/Firm/AOP	Nil	Company	6 (100%)
8	Supply of Manpower (01.07.2012) or Securities Services (07.08.2012) (w.e.f 01.04.15)	Ind./HUF/Firm/AOP	Nil	Company	15 (100%)
9	Works Contract Services (on which VAT is leviable)				
	A Works Contract in relation to Original Work (40% Taxable)	Ind./HUF/Firm/AOP	3 (50%)	Company	3 (50%)
	B Other than above (9A) Works Contract like Repairs or Maintenance, etc. (70% Taxable) w.e.f.: 11.07.2014.5	Ind./HUF/Firm/AOP	5.25 (50%)	Company	5.25 (50%)
10	Import of Services	Any	Nil	Any	15 (100%)
11	Service provided or agreed to be provided by a person involving an aggregator in any manner (w.e.f 01.03.2015)	Any	Nil	Any	15 (100%)

Note :1) Rate of Service Tax is 14% , Swacch Bharat Cess @ 0.5% & Krishi Kalyan Cess is 0.5%

2) Please note that SSI exemption of Rs.10 lacs is not available to Service Receivers