

**RATES OF SERVICE TAX FOR SERVICE PROVIDER AND RECEIVER  
UNDER REVERSE CHARGE MECHANISM**

S. N	Service	Service Recipient	% of Service tax payable	
			Provider	Recipient
1	Provided by person who is located in non-taxable territory and received by any person located in taxable territory (In case of foreign services and	Any person	Nil	100%
2	Works contract services by individual, HUF, firm	Body corporate	50%	50%
3	Manpower supply for any purposes or security services by individual, HUF, firm or AOP	Body corporate	Nil	100%
4	Renting of vehicle to any person who is not engaged in the similar line of business to carry passenger by individual, HUF, firm or AOP - With abatement - Without abatement	Body corporate	Nil (With Abatement) 60% (Without Abatement)	100% (With Abatement) 40% (Without Abatement)
5	Support services by Government and Local Authority (excluding renting and 66D (a) (i) to (iii))	Business Entity	Nil	100%
6	Provided or agreed to be provided by a director of a company to the said company (w.e.f. 7 August 2012 vide Not. 45/2012)	Body corporate	Nil	100%
7	Individual advocate	Business entity	Nil	100%
8	Arbitral Tribunal	Business entity	Nil	100%
9	Sponsorship	Body corporate or Partnership Firm	Nil	100%
10	GTA (Goods Transport Agency)	Company, P. Firm, Factory, Society, excise registered	Nil	100%
11	Insurance agent to insurance companies	Insurance business	Nil	100%
12	Aggregator does not have a physical presence in the taxable territory	Any Person	Nil	100%
13	Mutual fund agent or distributor to a mutual fund or asset management company	Any Person	Nil	100%
14	Selling or marketing agent of lottery tickets to a lottery distributor or selling agent	Any Person	Nil	100%

