

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi

Notification No. 20/2008-Service Tax

Dated 10th May, 2008

G.S.R.(E). - In exercise of the powers conferred by Sections 93 and 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Export of Services Rules, 2005, namely :-

1. (1) These rules may be called the Export of Services (Second Amendment) Rules, 2008.
(2) They shall come into force on the 16th day of May, 2008.
2. In the Export of Services Rules, 2005, in rule 3, in sub-rule (1),-
 - (a) in clause (ii), for the brackets, letters and word "(zzzf) and (zzzp)", the brackets, letters and word "(zzzf), (zzzp), (zzzzg), (zzzzh) and (zzzzi)" shall be substituted;
 - (b) in clause (iii), after the proviso, the following proviso shall be inserted, namely :-

"Provided further that where the taxable service referred to in sub-clause (zzzzj) of clause (105) of Section 65 of the Act is provided to a recipient located outside India, then such taxable service shall be treated as export of taxable service subject to the condition that the tangible goods supplied for use are located outside India during the period of use of such tangible goods by such recipient."

Sd/-
(G. G. PAI)

[F. No. B1/5/2008-TRU]

Under Secretary to the Government of India

Note : The principal rules were notified vide Notification No. 9/2005-Service Tax, dated the 3rd March, 2005 and published in the Gazette of India, Extraordinary vide number G.S.R. 151(E), dated the 3rd March, 2005 and were last amended vide Notification No. 5/2008-Service Tax, dated the 1st March, 2008 vide number G.S.R. 149(E), dated the 1st March, 2008.

Member-exporters can avail the Notification No. 9/2005-Service Tax, dated the 3rd March, 2005 and Notification No. 5/2008-Service Tax, dated the 1st March, 2008 from the following Website :

http://www.servicetax.gov.in/servtax_notfns_idx.htm

<http://www.servicetax.gov.in/notifications/notfns-2k8/st05-2k8.pdf>