



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

**Notification No. 30/2007-Service Tax**

Dated 22nd May, 2007

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, 2007.  
(2) They shall come into force on the 1st day of June, 2007.
2. In the Export of Services Rules, 2005, in rule 3,-
  - (i) in sub-rule (1), in clause (i), for the brackets, letters and word "(zzzh) and (zzzr)", the brackets, letters and word "(zzzh), (zzzr), (zzzy), (zzzz) and (zzzza)" shall be substituted;
  - (ii) in sub-rule (2), in clause (b), the words "provided outside India" shall be omitted.

Sd/-

(G. G. PAI)

Under Secretary to the Government of India

[F. No. B1/16/2007-TRU]

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. 2/2007-Service Tax, dated the 1st March, 2007 vide number G.S.R. 156(E), dated the 1st March, 2007.