

| S. No.     | Description of taxable services   | Effective rate of tax    |                    |
|------------|---|--------------------------|--------------------|
|            |   | On or before 31 May 2016 | w.e.f. 1 June 2016 |
| <b>1.</b>  | <b>Air travel inc</b>   |                          |                    |
|            | (i) economy class   | <b>5.8%</b>              | <b>6%</b>          |
|            | (ii) other than economy class   | <b>8.7%</b>              | <b>9%</b>          |
| <b>2.</b>  | <b>Rail travel</b>  | <b>4.35%</b>             | <b>4.5%</b>        |
| <b>3.</b>  | <b>Mobile bills (telecommunication)</b>   | <b>14.5%</b>             | <b>15%</b>         |
| <b>4.</b>  | <b>Restaurant services</b>  | <b>5.8%</b>              | <b>6%</b>          |
| <b>5.</b>  | <b>Hotel bills</b>  | <b>8.7%</b>              | <b>9%</b>          |
| <b>6.</b>  | <b>Radio taxi</b>   | <b>5.8%</b>              | <b>6%</b>          |
| <b>7.</b>  | <b>Service by a tour operator in relation to:</b>                                       |                          |                    |
|            | a) a tour, only for the purpose of arranging or booking accommodation for any person    | <b>1.45%</b>             | <b>15%</b>         |
|            | b) tours other than specified in (a)  | <b>4.35%</b>             | <b>4.5%</b>        |
| <b>8.</b>  | <b>Construction services</b>  | <b>4.35%</b>             | <b>4.5%</b>        |
| <b>9.</b>  | <b>Annual maintenance contracts</b>   | <b>10.15%</b>            | <b>10.5%</b>       |
| <b>10.</b> | <b>Services in relation to financial leasing, including hire purchase</b>               | <b>1.45%</b>             | <b>15%</b>         |
| <b>11.</b> | <b>Banking services like ATM charges, issuance of statements, new cheque books etc.</b> | <b>14.5%</b>             | <b>15%</b>         |
| <b>12.</b> | <b>Private coaching/tuitions</b>  | <b>14.5%</b>             | <b>15%</b>         |

# Latest Service Tax Rate 2012

**DR.VEENA SONI**



## **Latest Service Tax Rate 2012:**

**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, 2012-11-13 Consumption Tax Trends provides information on Value Added Tax Goods and Services Tax VAT GST and excise duty rates in OECD member countries

Evolution of Goods and Services Tax in India R. Kavita Rao, Sacchidananda Mukherjee, 2019-05-23 Goods and Services Tax GST was implemented in India in July 2017 after four decades of protracted deliberations amid critical socio economic and political challenges GST is a comprehensive multistage value added tax VAT on goods and services where both central and state governments share the same tax base Finding a suitable design for GST that encompasses taxes from both the centre and the state tax brackets makes the Indian GST unique among GST implemented in other federal countries This book is a study of the evolution of GST in India since the Report of the Indirect Taxation Enquiry Committee of 1977 It studies the following issues on GST a inclusion and exclusion of taxes b finding a suitable mechanism to handle inter state transactions c finding revenue neutrality of the tax reform d providing compensation to states for any possible loss of revenue due to its adoption and e possible scope for coordination in GST administration

Rates of Taxes on Services under the Goods and Services Tax Act, 2017 as on 1st April, 2022 with case laws. K Hyder Vali M.A., LL.B., 2022-06-06 This Book Contains 6 Digits Service Account Codes SAC for all the Services Service wise Index to all the Services liable to Service Tax under GST Act 2017 Index to Explanatory Notes to the Scheme of Classification of Services Annexure Service Description Service Code Tariff Chapter Section Heading Group Published by the CBIC All Amendments made in respect of Entries and Rate of Taxes and Exemptions from July 2017 upto 1st April 2022 Meanings to all the words and definitions referred in Service Tax Notifications Case laws rendered by Hon ble Supreme Court and the Hon ble High Courts and various Advance Ruling Authorities AAR Appellate Advance Ruling Authorities AAAR from July 2017 upto 1st April 2022 Most useful to all the Tax Practitioners Chartered Accountants Bar and Bench GST Departmental Officers Service Providers as well throughout India

**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

**New Zealand Tax Regulations and Determinations (2013 edition)** CCH New Zealand Ltd, 2013-07-01 Consolidates tax regulations Orders in Council and determinations to 1 January 2013 Includes consolidated tables of depreciation rates and a summary of amendments

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 *Tax laws and practice* DR.VEENA SONI,2022-09-30 **New Zealand Master Tax**

**Guide (2013 edition)** CCH New Zealand Ltd,2013-07-01 The Master Tax Guide New Zealand s most popular tax handbook contains practical examples and concise summaries of legislation cases and IRD rulings and statements affecting the 2012 2013 and future tax years The commentary is concise and easy to read The new edition also includes discussion of various proposals introduced under the Taxation Livestock Valuation Assets Expenditure and Remedial Matters Bill including proposed mixed use asset rules new calculation methods for some foreign currency hedges GST changes including a new zero rating rule further livestock valuation changes *Survey of Current Business* ,2011 *Growth and Cycles in*

*Australia's Wine Industry* Kym Anderson,Nanda R. Aryal,2015 A Statistical Compendium 1843 to 2013 *New Zealand Tax Administration Act 1994 (2013 edition)* CCH New Zealand Ltd,2013-07-01 Consolidates the following legislation to 1 January 2013 Tax Administration Act 1994 Taxation Review Authorities Act 1994 Stamp and Cheque Duties Act 1971 Pt VIB only approved issuer levy provisions International Tax Agreements A comprehensive summary of amendments detailed history notes and indexes are included *Russian Energy in a Changing World* Jakub M. Godzimirski,2016-03-23 For a long time Russia s position as a key global energy player has enhanced Moscow s international economic and political influence whilst causing concern amongst other states fearful of becoming too dependent on Russia as an energy supplier The Global Financial Crisis shook this established image of Russia as an indispensable energy superpower immune to negative external influences and revealed the full extent of Russia s dependence on oil and gas for economic and political influence This led to calls from within the country for a new approach where energy resources were no longer regarded wholly as an asset but also a potential curse resulting in an over reliance on one sector thwarting modernization of the economy and the country as a whole In this fascinating and timely volume leading Russian and Western scholars examine various aspects of Russian energy policy and the opportunities and constraints that influence the choices made by the country s energy decision makers Contributors focus on Russia s energy relations with the rest of the world alongside internal debates about the need for diversification and modernisation in a changing economy country and world system where overdependence on energy commodities has become a key concern for customer and supplier alike **The Death of Money** James

Rickards,2014-04-08 The next financial collapse will resemble nothing in history Deciding upon the best course to follow will require comprehending a minefield of risks while poised at a crossroads pondering the death of the dollar The U S dollar has been the global reserve currency since the end of World War II If the dollar fails the entire international monetary system will fail with it But optimists have always said in essence that confidence in the dollar will never truly be shaken no matter how high our national debt or how dysfunctional our government In the last few years however the risks have become too big to ignore While Washington is gridlocked our biggest rivals China Russia and the oil producing nations of the Middle East are doing everything possible to end U S monetary hegemony The potential results Financial warfare Deflation Hyperinflation Market collapse Chaos James Rickards the acclaimed author of *Currency Wars* shows why money itself is now at risk and what we can all do to protect ourselves He explains the power of converting unreliable investments into real wealth gold land fine art and other long term stores of value *Proceedings of the National Seminar on Direct and Indirect Tax Laws—An Overview (DITBCS-2017)* Dr. K.S. Lakshmi,Dr. M. Gajalakshmi,Dr. V. Bakiyalakshmi,2017-12-08 The seminar was conducted to highlight the vital role of Direct and Indirect Taxes In mobilizing revenue for the government and being progressive in nature helps to remove disparities in income To inculcate a platform where the experts delegates academicians as well as the student community can interact and exchange their ideas and knowledge pertaining to the emerging issues and challenges in the field of Direct and Indirect Taxes To promote economic growth generate employment opportunities and create economic stability **Guide to U.S. Economic Policy** Robert E. Wright,Thomas W. Zeiler,2014-06-30 Guide to U S Economic Policy shows students and researchers how issues and actions are translated into public policies for resolving economic problems like the Great Recession or managing economic conflict like the left right ideological split over the role of government regulation in markets Taking an interdisciplinary approach the guide highlights decision making cycles requiring the cooperation of government business and an informed citizenry to achieve a comprehensive approach to a successful growth oriented economic policy Through 30 topical operational and relational essays the book addresses the development of U S economic policies from the colonial period to today the federal agencies and public and private organizations that influence and administer economic policies the challenges of balancing economic development with environmental and social goals and the role of the U S in international organizations such as the IMF and WTO Key Features 30 essays by experts in the field investigate the fundamental economic political social and process initiatives that drive policy decisions affecting the nation s economic stability and success Essential themes traced throughout the chapters include scarcity wealth creation theories of economic growth and macroeconomic management controlling inflation and unemployment poverty the role of government agencies and regulations to police markets Congress vs the president investment policies economic indicators the balance of trade and the immediate and long term costs associated with economic policy alternatives A glossary of key economic terms and events a summary of bureaus and agencies charged with economic policy decisions a master bibliography and a

thorough index appear at the back of the book This must have reference for students and researchers is suitable for academic public high school government and professional libraries      **Asian Development Outlook 2012** Asian Development Bank,2012-04-01 Despite weak global demand the Asian Development Outlook 2012 expects that developing Asia will largely maintain its growth momentum in the next couple of years in an environment of easing inflation for most regional economies although policy makers must be alert to further oil price spikes arising from threats of oil supply disruptions The report sees that the greatest risk to the outlook is the uncertainty surrounding the resolution of sovereign debt problems in the eurozone Still in the absence of any sudden shocks developing Asia can manage the effects on its trade flows and financial markets      **We are Better Than this** Edward D. Kleinbard,2015 A book which examines how government which is to say all of us acting collectively can make our country healthier wealthier and happier if we put government to useful work in those areas where it most productively complements our private markets Provided by publisher

**The World Factbook** ,2016      **NEP Goods And Services Tax (GST) B. Com. 5th Sem** CA Nikhil Gupta, ,CA Anoop Modi ,CA Mahesh Gupta,2024-09-29 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Returns 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 Inspection Search Seizure and Arrest 20 The Integrated Goods and Services Tax Act 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demands and Recovery 25 Miscellaneous Provisions of Transitional Provisions 26 Penalties

## **Latest Service Tax Rate 2012** Book Review: Unveiling the Power of Words

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