

EXPLANATORY MEMORANDUM OF SERVICE TAX NOTIFICATIONS

<b>Notification Number [All dated 07.07.2009]</b>	<b>Subject</b>
16/2009-ST	Seeks to amend sub-clause (zzze) of clause (105) of section 65 of the Finance Act to exempt the taxable service provided to the Federation of Indian Export Organizations (FIEO) and specified Export Promotion Councils, on the membership or any other fee collected by them.
17/2009-ST	Seeks to supersede notification No.41/2007-ST dated 06.10.2007, and a revised refund scheme is being brought into effect so as to bring simplification and facilitation of refunds.
18/2009-ST	Seeks to exempt two taxable services, namely, `transport of goods by road' and `commission paid to foreign agents' from the levy of service tax, if the exporter is liable to pay service tax on reverse charge basis.
19/2009-ST	Seeks to amend sub-clauses (zm) or (zzk) of clause (105) of section 65 of the Finance Act to exempt the taxable service provided to a Scheduled bank, by any other Scheduled bank, in relation to inter-bank purchase and sale of foreign currency.
20/2009-ST	Seeks to amend sub-clause (zn) of clause (105) of section 65 of the Finance Act to exempt the taxable service provided to inter-state or intra-state transportation of passengers, in a vehicle bearing `contract carriage permit', with specified conditions.
21/2009-ST	Seeks to amend notification No. 1/2002 – Service Tax, dated the 1st March, 2002 so as to substitute the words “installations, structures and vessels in the Continental Shelf of India and the Exclusive Economic Zone of India”.
22/2009-ST	Seeks to amend rule 2, for clause (e) of the Taxation of Services (Provided from outside India and Received in India) Rules, 2006, so as to substitute, “India” includes the installations, structures and vessels in the Continental Shelf of India and the Exclusive Economic Zone of India.
23/2009-ST	Seeks to amend sub-rule(1), for the explanation in rule 3 of the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007 to allow the benefit of optional composition scheme, only for such works contracts, where the entire value of goods and services is declared.