

# Corporate Lexport

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## Services Subject to Reverse Charge

List of services subject to reverse charge .i.e. services wherein service tax payment liability is upon service recipient. It is to be noted that certain services are subject to partial reverse charge wherein both, service recipient and service provider are liable to pay service tax (please refer the table below to determine the respective liabilities of service recipient and service provider in case of services which are subject to partial reverse charge).

S.No.	Description of Services	Service Tax Liability
1.	Services provided or agreed to be provided by an <b>insurance agent</b> to any person carrying on insurance business	<b>100%</b> liability of Service Recipient
2.	Services provided or agreed to be provided by a <b>goods transport agency</b> in respect of <b>transportation of goods by road</b>	<b>100%</b> liability of Service Recipient
3.	Services provided or agreed to be provided by way of <b>sponsorship</b>	<b>100%</b> liability of Service Recipient
4.	Services provided or agreed to be provided by an <b>arbitral tribunal</b>	<b>100%</b> liability of Service Recipient
5.	Services provided or agreed to be provided by	<b>100%</b> liability of Service

	<b>individual advocate or a firm of advocates</b> by way of legal services	Recipient
6.	Services provided or agreed to be provided by <b>Government or local authority</b> by way of support services <b>excluding</b> ,- (1) renting of immovable property, and (2) services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act,1994	<b>100%</b> liability of Service Recipient
7.	(a) Services provided or agreed to be provided by way of <b>renting of a motor vehicle designed to carry passengers on abated value</b> to any person who is not engaged in the similar line of business  (b) Services provided or agreed to be provided by way of <b>renting of a motor vehicle designed to carry passengers on non abated value</b> to any person who is not engaged in the similar line of business	<b>100%</b> liability of Service Recipient  <b>Partial Reverse Charge (60:40</b> Service Tax payment liability of Service Provider & Service Recipient respectively)
8.	Services provided or agreed to be provided by way of <b>supply of manpower or security services</b> for any purpose.	<b>Partial Reverse Charge (25:75</b> Service Tax payment liability of Service Provider & Service Recipient respectively)

<b>9.</b>	Services provided or agreed to be provided in service portion in execution of <b>works contract</b>	<b>Partial Reverse Charge</b> (50:50 Service Tax payment liability of Service Provider & Service Recipient respectively)
<b>10.</b>	Any <b>taxable services</b> provided or agreed to be provided by <b>any person who is located in a non-taxable territory and received by any person located in the taxable territory</b>	<b>100%</b> liability of Service Recipient
<b>11.</b>	Services provided or agreed to be provided by a <b>director of a company to the said company</b>	<b>100%</b> liability of Service Recipient