

Notification
No. 5/2008-Service Tax

New Delhi, the 1st March, 2008
11 Phalgun, 1929 (Saka)

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 (Amendment) Rules, 2008.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Export of Services Rules, 2005, in rule 3, in sub-rule (1), in clause (ii), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that where the taxable services referred to in sub-clauses (zzg), (zzh) and (zzi) of clause (105) of section 65 of the Act, are provided in relation to any goods or material or any immovable property, as the case may be, situated outside India at the time of provision of service, through internet or an electronic network including a computer network or any other means, then such taxable service, whether or not performed outside India, shall be treated as the taxable service performed outside India;”.

(Unmesh Wagh)
Under Secretary to the Government of India
[F. No. 334/1/2008-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. 30/2007-Service Tax, dated the 22nd May, 2007 vide number G.S.R. 376(E), dated the 22nd May, 2007.