

SERVICE TAX NOTIFICATION

-COPY OF-

NOTIFICATION

NO.25/2009-SERVICE TAX

Dated 19th August, 2009

In exercise of the powers conferred by section 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, 2009.**

(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, for the Explanation the following Explanation shall be substituted, namely:-

“Explanation.- For the purposes of this rule “India” includes the installations, structures and vessels in the continental shelf of India and the exclusive economic zone of India.”;

Sd/-
(Limatula Yaden)
Deputy Secretary to the Government of India

F.No.B-I/I/2009-TRU

Issued by:

Ministry of Finance

(Department of Revenue)

New Delhi

Note: The principal rules were published in the Gazette of India, Extraordinary Part II, Section 3, Sub-section (i) vide G.S.R. 151(E), dated the 3rd March, 2005 and were last amended by Notification No.20/2008-Service Tax, dated the 10th May, 2008 vide number G.S.R. 365(E), dated the 10th May, 2008.

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