お客様各位

お客様益々ご清栄のこととお喜び申し上げます。
また平素より格別のお引き立てを賜り厚くお礼申し上げます。

インド向け輸出貨物（Freight Prepaid）サービス税適用のお知らせ

拝啓　貴社益々清栄のこととお喜び申し上げます。
また平素より格別のお引き立てを賜り厚くお礼申し上げます。

インド向け海上運賃（Freight collect）に対してインド政府よりサービス税4.5％がすでに現地で課徴されておりますが、新たに2017年1月12日付でFreight Prepaidの海上運賃についても4.5％が課徴される案内があり1月22日より施行となりました。
（別紙　No.1/2017-Service Tax）
2017年1月22日以降インド港に到着した貨物に対して適用が始まる事になっており、今後発生するサービス税は、インド側の荷受人様にご請求をさせて頂きます。
本件に関しまして、ご理解賜りますように何卒よろしくお願い申し上げます。

記

課税額　：　海上運賃＋Surchargeに対して4.5％
対象貨物　：　インド向け海上貨物（LCL, FCL, BB）
ご請求先　：　インド側荷受人様
適用開始　：　2017年1月22日（インド港　到着より）

1月12日発令、10日後の1月22日に急遽の施行となり、弊社と致しましても情報収集に時間が掛かり、ご案内が遅れた事実を深くお詫び申し上げます。

尚、ご不明な点に関しましては、下記の営業担当までお問い合わせをお願い致します。

国際営業第一部　複合輸送一課　TEL 03-3238-6576
大阪営業第二部　国際課　　TEL 06-6228-4355/4557

敬具
[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
NOTIFICATION  
No. 1/2017-Service Tax  

New Delhi, the 12th January, 2017

G.S.R.....(E).—In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 467 (E), dated the 20th June, 2012, namely:—

In the said notification, in the opening paragraph,—

(i) in entry 29, for item (g), the following item shall be substituted, namely:-

“(g) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch.”

(ii) in entry 34, for the proviso, the following proviso shall be substituted with effect from 22nd day of January, 2017, namely,—

“Provided that the exemption shall not apply to—

(i) online information and database access or retrieval services received by persons specified in clause (a); or

(ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by persons specified in clause (c);”.

[F. No. 354/42/2016-TRU]

(Anurag Sehgal)  
Under Secretary to the Government of India

Note:—The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 25/2012 - Service Tax, dated the 20th June, 2012, vide number G.S.R. 467 (E), dated the 20th June, 2012 and last amended vide notification number 52/2016 - Service Tax, dated the 8th December, 2016 vide number G.S.R. 1122 (E), dated the 8th December, 2016.
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION
No. 2/2017-Service Tax
New Delhi, the 12\textsuperscript{th} January, 2017

G.S.R..... (E). - In exercise of the powers conferred by sub-section (1), read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:-

1. (1) These rules may be called the Service Tax (Amendment) Rules, 2017.

(2) They shall come into force on the 22\textsuperscript{nd} day of January, 2017.

2. In the Service Tax Rules, 1994, in rule 2, in sub-rule (1),-

(i) in clause (aa), the following proviso shall be inserted, namely:-

"Provided that aggregator shall not include such person who enables a potential customer to connect with persons providing services by way of renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes subject to following conditions, namely:-

(a) the person providing services by way of renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes has a service tax registration under provision of these rules; and

(b) whole of the consideration for services provided by such service provider is received directly by such service provider and no amount, which forms part of the consideration of services of such service provider, is received by the aggregator directly from either recipient of the service or his representative.;"

(ii) in clause (d), in sub-clause(i), after item (EEB), the following item shall be inserted, namely:-

"(EEC) in relation to services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, the person in India who complies with sections 29, 30 or 38 read with section 148 of the Customs Act, 1962 (52 of 1962) with respect to such goods;"."
Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 2/94-Service Tax, dated the 28th June, 1994 vide number G.S.R. 546 (E), dated the 28th June, 1994 and last amended vide notification No. 53/2016-Service Tax, dated the 19th December, 2016 vide number G.S.R. 1155 (E), dated the 19th December, 2016.
G.S.R. (E).-- In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 472 (E), dated the 20th June, 2012, namely:-

1. In the said notification,-

(i) in paragraph I, in clause (A), after the sub-clause (vi), the following sub-clause shall be inserted, namely:-

“(vii) provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India;”;

(ii) in paragraph (II), in the Table, after Sl. No. 11 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

| 12. | in respect of services provided or agreed to be provided by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India | Nil | 100% |

(iii) after Explanation III, following Explanation shall be inserted, namely:-

“Explanation IV.- For the purposes of this notification, in respect of services provided or agreed to be provided by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, person liable for paying service tax other than the service provider shall be the person in India who complies with sections 29, 30 or 38 read with section 148 of the Customs Act, 1962 (52 of 1962) with respect to such goods.”.

2. This notification shall come into force on the 22nd day of January, 2017.

[F. No. 354/42/2016-TRU]
(Anurag Sehgal)
Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 30/2012 - Service Tax, dated the 20th June, 2012, vide number G.S.R. 472 (E), dated the 20th June, 2012 and last amended vide notification No. 49/2016-Service Tax, dated the 9th November, 2016 vide number G.S.R. 1058(E), dated the 9th November, 2016.