

Sl. No .10	Chapter 99	<p>Services received from a provider of service located in a non-taxable territory by – (a) the Central Government, State Government, Union territory, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession; (b) an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or (c) a person located in a non-taxable territory.</p> <p>Provided that the exemption shall not apply to – (i) online information and database access or retrieval services received by persons specified in entry (a) or entry (b); or (ii) services by way of transportation of goods by a vessel from a place <u>outside India</u> up to the customs station of clearance in India received by persons specified in the entry</p> <p>"Provided that the exemption shall not apply to online information and database access or retrieval services received by person specified in item (a) or items (b)."</p>	Nil	Nil
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Notification No 8 2005 Service Tax

Lei Shi



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applicable to disciplinary proceedings and subpart E of this part contains general provisions relating to the availability of official records , *Reports of the United States Tax Court* United States. Tax Court,1971* **Student's Handbook on Indirect Taxes** Madhukar N Hiregange, Vishal Jain A and Roopa Nayak, Full Syllabus Coverage of Service Tax Central Excise Customs VAT and CST Use of simple language with a clear examination focus Recent Amendments made by Finance Act 2014 highlighted Recent Circulars Notifications and Case Laws Examples and Solved Illustrations for Crystallization of Concepts Use of Tables and Flowcharts for Easy Understanding of Concepts Student friendly Presentation for Effective Learning Chapter Overview at the beginning of each Chapter Self Examination Questions at the end of each Chapter Short Revision Notes for Quick Revision at the end of each Chapter **Macao Taxation Laws and Regulations Handbook - Strategic Information and Basic Laws** IBP. Inc.,2015-12-16 2011 Updated Reprint Updated Annually Macao Taxation Laws and Regulations Handbook Income Tax Act 2009 , *Internal Revenue Cumulative Bulletin 2003-3, 2003 Tax Legislation, Text of Laws and Committee Reports* Internal Revenue Service (U S),2007-04 This bulletin presents announcements of official rulings and procedures treasury decisions executive orders tax conventions legislation and court decisions It also contains other items of general interest intended to promote a uniform application of the tax laws

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