

## Tax Hotline

July 10, 2001

### FIFTEEN MORE SERVICE ACTIVITIES WITHIN INDIAN SERVICE TAX NET FROM JULY 16, 2001

The Indian Government has notified 15 additional activities to fall within the service tax net. These activities include banking and financial, broadcasting and several other communication services.

The 15 items are brought within the service tax net following the announcement made by the Indian Finance Minister in his speech on the Union Budget for 2001-02. It has been clarified that medical services will not be included under the category of scientific and technical consultancy, which is now to be taxed. Though service tax would be applicable to photographic studios having a fixed place of business, individual photographers and videographers are to be exempt. Notified activities will be liable to a 5 per cent service tax effective July 16, 2001.

Source: *The Economic Times*, July 10, 2001

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