

G.S.R. (E).- In exercise of the powers conferred by clause (aa) of 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 (Determination of Value) Rules, 2006, namely :-

1. (1) These rules may be called the Service Tax (Determination of Value) Amendment Rules, 2010.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Service Tax (Determination of Value) Rules, 2006, in rule 6, in sub-rule (2), after clause (iv), the following clause shall be inserted, namely:-

“(v) the taxes levied by any Government on any passenger travelling by air, if shown separately on the ticket, or the invoice for such ticket, issued to the passenger.”

[F. No. 334/1/2010-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note.- The principal rules were notified vide notification no. 12/2006-Service Tax, dated the 19th April, 2006 and published in the Gazette of India, Extraordinary vide number G.S.R. 228(E), dated the 19th April, 2006 and last amended vide notification No.29/2007-Service Tax, dated the 22nd May, 2007 published vide number G.S.R. 375 (E), dated the 22nd May, 2007.