

G.S.R. (E).- In exercise of the powers conferred by sections 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, 2011.
(2) They shall come into force on the 1st day of April, 2011.

2. In the Export of Services Rules, 2005, in rule 3, in sub-rule (1),-
 - (i) in clause (i), for the brackets, letters and word “(zzzza), and (zzzzm)”, the brackets, letters and word “(zzzza), (zzzzm) and (zzzzu)” shall be substituted;
 - (ii) in clause (ii), for the portion beginning with the brackets, figures and words “specified” and ending with the words “as are performed outside India”, the following shall be substituted, namely:-

“(ii) specified in sub-clauses (a), (f), (h), (i), (j), (l), (n), (o), (w), (z), (zb), (zc), (zi), (zj), (zn), (zo), (zq), (zr), (zt), (zu), (zv), (zw), (zz), (zza), (zzc), (zzd), (zzf), (zzg), (zzi), (zzl), (zzm), (zzo), (zzt), (zzv), (zzw), (zzx), (zzy), (zzzd), (zzze), (zzzf), (zzzzg), (zzzzh), (zzzzi), (zzzzk), (zzzzl) and (zzzzo) of clause (105) of section 65 of the Act, be provision of such services as are performed outside India:”

[F. No. 334/3/2011-TRU]


(SAMAR NANDA)

Under Secretary to the Government of India

Note.- The principal rules were notified vide notification no. 9/2005-Service Tax, dated the 3rd March, 2005, published in the Gazette of India, Extraordinary vide number G.S.R. 151(E), dated the 3rd March 2005 and last amended vide notification No.06/2010-Service Tax, dated the 27th February, 2010, vide number G.S.R.150 (E), dated the 27th February, 2010.