

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 Taxation of Services (Provided from outside India and Received in India) Rules, 2006, namely :-

1. (1) These rules may be called the Taxation of Services (Provided from outside India and Received in India) Amendment Rules, 2009.

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

2. In the Taxation of Services (Provided from outside India and Received in India) Rules, 2006, in rule 2, for clause (e), the following clause shall be substituted, namely:-

‘(e) “India” includes the installations, structures and vessels in the continental shelf of India and the exclusive economic zone of India;’.

[F.No.334/13/2009-TRU]

(Prashant Kumar)

Under Secretary to the Government of India

Note.-The principal rules were notified vide notification No. 11/2006- Service Tax, dated the 19<sup>th</sup> April 2006 and published vide number G.S.R. 227(E), dated the 19<sup>th</sup> April, 2006 and last amended vide notification No. 6/2008- Service Tax, dated the 1<sup>st</sup> March, 2008, vide number G.S.R.150(E), dated the 1<sup>st</sup> March, 2008.