

**Category I.**

In case of the following services, the service shall be considered to have been exported, if they are provided in relation to immovable property situated outside India.

S.No.	Name of the taxable service.
1	General Insurance (d)
2	Mandap Keeper (m)
3	Architect (p)
4	Interior Decorator (q)
5	Real Estate Agent (v)
6	Commercial or industrial Construction service (zzq)
7	Site formation, clearance, excavation, earth moving, demolition and other similar services (zzza)
8	Dredging (zzzb)
9	Survey and map making (zzzc)
10	Construction of residential complex(zzzh)
11	Auctioneering of immovable property (zzzr)
12	Mining of minerals, oils and gas (zzzy)
13	Renting of immovable property (zzzz)
14	Works Contract (zzzza)
15	Legal services (zzzzm)
16	Construction of residential complex – preferential allotment (zzzzu)

**Category II.**

In case of the following services, the service shall be considered to have been exported, if such services are performed outside India. For this purpose, even if the service is only partly performed outside India, the same shall suffice.

S.No.	Name of the taxable service.
1	Stock broker (a)
2	Courier agency (f)
3	Custom House Agent (h)
4	Steamer Agent (i)
5	Clearing and Forwarding Agent (j)
6	Air Travel Agent (l)
7	Tour operator (n)
8	Rent a cab operator (o)
9	Security Agency (w)
10	Underwriter (z)
11	Photography (zb)
12	Convention (zc)
13	Video Production Agency (zi)

14	Sound Recording (zj)
15	Port (Major Ports & Other Ports) (n) (zjl)
16	Service Stations for vehicles (zo)
17	Beauty Parlour (zq)
18	Cargo Handling (zr)
19	Dry cleaning (zt)
20	Event management (zu)
21	Fashion Designer (zv)
22	Health Club and fitness centre (zw)
23	Rail Travel Agent (zz) w.e.f. 01.04.2011
24	Storage or Warehouse keeping (zza)
25	Commercial training or coaching centre (zzc)
26	Erection, Commissioning and Installation (zzd)
27	Internet café (zzf)
28	Maintenance or repair (zzg)
29	Technical inspection and certification (zzi)
30	Airport service (zzm)
31	Business Exhibition (zzo)
32	Outdoor Caterer (zzt)
33	Survey and Exploration of mineral (zzv)
34	Pandal or Shamiana Contractor (zzw)
35	Travel Agents (zxx)
36	Forward Contract (zzy)
37	Cleaning Services (zzzd)
38	Club or Association (zzze)
39	Packaging (zzzf)
40	Stock Exchange (zzzg)
41	Forward Contracts (zzzh)
42	Processing and clearing houses (zzzi)
43	Cosmetic surgery / Plastic surgery (zzzk)
44	Transport of goods in water (zzzl)
45	Hospitals / Nursing home (zzzo)

### **Category III.**

In case of the following services, the service shall be considered to have been exported, if the following condition are satisfied.

If the services are provided in relation to business or commerce, the recipient of service shall be located outside India. In other cases (if it is not in relation to business or commerce), the recipient must be located outside India at the time of provision of such service. Further, if the service recipient has any office or establishment in India, in order to be considered as export of service, the order for provision of the service must be made from any of the establishment / office located outside India. In other words, the order should not be made by the Indian branch.

S.No.	Name of the taxable service.
1	General Insurance, Survey and Map making, auctioneering & legal services if they do not relate to immovable property.
2	Advertising Agency (e)
3	Consulting Engineering (g)
4	Manpower recruitment and supply of manpower (k)
5	Management Consultant (r)
6	Chartered Accountant (s)
7	Cost Accountant (t)
8	Company Secretary (u)
9	Scientist or Technocrat (za)
10	Online information and database access and retrieval (zh)
11	Broadcasting (zk)
12	Insurance auxiliary Services (zl)
13	Banking and other financial services (zm)
14	Cable Operator (zs)
15	Life Insurance (zx)
16	Insurance auxiliary services relating to life insurance (zy)
17	Business Auxiliary Service (zzd)
18	Franchisee service (zze)
19	Technical testing and analysis (zzh) *
20	Transport of goods by air (zzn) *
21	Goods Transport Agency (zzp) *
22	Foreign Exchange Broker (zzk)
23	Intellectual Property Service (zzr)
24	Opinion Poll Agency (zzs) *
25	Programme Producer (zzu)
26	Transport of goods through pipeline or conduit (zzz)
27	Mailing list compilation (zzzg)
28	Registrar to issue (zzzi)
29	Share transfer Agent (zzzj)
30	ATM Operations, maintenance or management (zzzk)
31	Recovery agents (zzzl)
32	Sale of space / time for advt (zzzm)
33	Sponsorship (zzzn)
34	Transport of goods by air (zzzo) *
35	Transport of goods by rail (zzzp) *
36	Business Support services (zzzq)
37	Auctioneering – Other than immovable properties.
38	Public relations services (zzzf)
39	Ship Management Services (zzzt)
40	Internet Telecommunication (zzzu)
41	Credit card related services (zzzw)
42	Telecommunication (zzzx)
43	Development and supply of content (zzzxb)
44	Asset Management (zzzxc)
45	Designing Service (zzzxd)
46	IT services (zzzxe)
47	Unit linked insurance plan services (zzzxf)

48	Supply of tangible goods (zzzzj)
49	Promotion of lottery, etc. (zzzzn)
50	Maintenance or medical records (zzzzp)
51	Brand Promotion (zzzzq)
52	Commercial exploitation of events (zzzzr)
53	Electricity Exchanges (zzzzs)
54	Transfer of copy right (zzzzt)
55	Credit rating (x) *
56	Market Research (y) *
57	Technical Testing (zzh) *

\* With effect from 01.04.2011

The services in relation to 'International Air Travel" and "Transport by cruise ship" shall not be considered as Export of service under any circumstances.

The categories are same for the purpose of determination of liability in case of services received from abroad also, subject to the provisions of Taxation of Services (Provided from outside India) Rules, 2006.