

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification
No. 18 /2014-Service Tax

New Delhi, the 25th August, 2014

G.S.R..... (E).– In exercise of the powers conferred by clauses (A), (B) and (C) of section 114 of the Finance (No.2) Act, 2014 (25 of 2014), the Central Government hereby appoints the 1st day of October, 2014 as the date on which the provisions of clauses (A), (B) and (C) of the said section of the said Act shall come into force.

[F. No. 334 /15 /2014-TRU]

(Akshay Joshi)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification
No. 19 /2014-Service Tax

New Delhi, the 25th August, 2014

G.S.R..... (E). – In exercise of the powers conferred by sub-section (1) read with 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 Rules, 1994, namely:—

1. (1) These rules may be called the Service Tax (Second Amendment) Rules, 2014.

(2) They shall come into force on the 1st day of October, 2014.

2. In the Service Tax Rules, 1994, after rule 10, the following rules shall be inserted, namely:-

“11. Determination of rate of exchange.— The rate of exchange for determination of value of taxable service shall be the applicable rate of exchange as per the generally accepted accounting principles on the date when point of taxation arises in terms of the Point of Taxation Rules, 2011.

12. Power to issue supplementary instructions.— The Board or the Chief Commissioners of Central Excise may issue instructions for any incidental or supplemental matters for the implementation of the provisions of the Act.”.

[F. No. 334 /15 /2014-TRU]

(Akshay Joshi)

Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 2/94-SERVICE TAX, dated the 28th June, 1994 *vide* number G.S.R. 546 (E), dated the 28th June, 1994 and last amended *vide* notification No.9/2014-Service Tax, dated the 11th July, 2014 *vide* number G.S.R. 478 (E), dated the 11th July, 2014.