

What's New

News Flash



November 2015

CBEC notifications giving effective rate and date of levy of Swachh Bharat Cess

Effect of the notifications

The Central Board of Excise and Customs has issued notification no. 21/2015 - Service Tax dated 6 November, 2015 which declares 15 November, 2015 as the effective date on which levy of Swachh Bharat Cess comes into effect.

Further, notification no. 22/2015- Service Tax dated 6 November, 2015, states effective rate of Swachh Bharat Cess is 0.5% of the value of taxable services. Swachh Bharat Cess will not be applicable on services which are exempted from service tax.

If your interest lies in a specific area or subject, do advise us so we can send you only the relevant alerts. For any additional information, please reach out to your PwC relationship manager or write in to ***pwctrs.knowledgemanagement@in.pwc.com***

With Best Regards
PwC TRS Team

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