

## *Service Tax Law Manual*

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### **Service Tax Law Manual**

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service tax regime and new set of rules introduced for determining place of provisions of service, determination of point of taxation etc. As the law has matured over the years, the enforcement has become stricter. Several provisions . relating to offences and penalties have recently been introduced in the law which warrants a higher degree of attention towards compliance.

### **Service Tax in India A Handbook**

Service tax, Value Added Tax, Excise duty etc. Here, in this part the provisions of income tax law are discussed. The first Income Tax Act in India was introduced in 1860. The present law of income tax is contained in the Income Tax Act, 1961.

### **TAX LAWS AND PRACTICE - ICSI**

Certain additional taxes and fees are imposed as part of the sales tax. Tax Bulletin Sales Tax Rates, Additional Sales Taxes, and Fees provides more detail about these additional taxes. Passenger car rentals: An additional 11% tax applies to charges for passenger car rentals in the MCTD. Outside the MCTD, the car rental tax is 6%.

### **Products, services, and transactions subject to sales tax**

Miscellaneous personal services; Service Tax rate in New York City Tax rate in New York State outside New York City; Beautician, barbering, and hair restoring services, including haircuts, hair coloring, shampooing, blow drying, permanents, hair extensions, hair straightening, hair restoration services, etc.. Exception: Hair restoration services performed by a licenses physician are not taxable.

### **Miscellaneous Personal Services and Related Sales in New ...**

There is no sales tax on an item of clothing or footwear that costs less than \$110. An item of clothing or footwear that costs \$110 or more is subject to the full 8.875% tax rate. Sales tax is calculated per item, so even if you buy two or more items that add up to \$110 or more, you only pay tax on the items that individually cost \$110 or more.

### **Sales Tax | City of New York**

Title Number / Corresponding Agency Reference List (These are not links to the NYCRR) 1. Agriculture and Markets (2 volumes) 2. Audit and Control (Office of the State Comptroller) 3. Banking 4.

### **Division of Administrative Rules**

SaaS, Cloud Services Revenues Subject to NY Sales Tax A recent New York State tax bulletin offers a valuable reminder that many states consider software as a service ("SaaS") and other cloud services charges to be "sales" revenues subject to state sales tax.

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