Online information and database access or retrieval services provided online electronically from outside the taxable territory and received in India by Government, local authority, governmental authority or an individual for purposes other than business/profession, is taxable from 1<sup>st</sup> December 2016. Details may be accessed at Central Board of Excise & Customs (CBEC) website (Circular No. 202/12/2016-Service Tax, dated 9 November 2016 and related notification Nos 46 to 51 (Service Tax) of 2016) http://www.cbec.gov.in/htdocs-servicetax/st-circulars/st-circulars-2016/st-circ-202-2016 and http://www.cbec.gov.in/ServiceTax-Notifications respectively. Please go to "Service Tax" on the CBEC website.