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SECTION 3, SUB-SECTION (i)]**

**Government of India
Ministry of Finance
Department of Revenue**

Notification No.12/2012-Service Tax

New Delhi, the 17th March 2012

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Finance Act), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66 B of the said Finance Act, namely:-

- 1. Services provided to the United Nations or a specified international organization;**
- 2. Health care services by a clinical establishment, an authorised medical practitioner or para-medics;**
- 3. Services by a veterinary clinic in relation to health care of animals or birds;**
- 4. Services by an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) by way of charitable activities;**
- 5. Services by a person by way of-**
 - (a) renting of precincts of a religious place meant for general public; or**
 - (b) conduct of any religious ceremony;**
- 6. Services provided to any person other than a business entity by -**
 - (a) an individual as an advocate; or**
 - (b) a person represented on and as arbitral tribunals;**
- 7. Services by way of technical testing or analysis of newly developed drugs, including vaccines and herbal remedies, on human participants by a clinical research organisation approved to conduct clinical trials by the Drug Controller General of India;**
- 8. Services by way of training or coaching in recreational activities relating to arts, culture or sports;**
- 9. Services provided-**
 - (a) to an educational institution by way of catering under any centrally assisted mid - day meals scheme sponsored by Government;**
 - (b) to or by an institution in relation to educational services, where the educational services are exempt from the levy of service tax, by way of transportation of students or staff;**
 - (c) to or by an institution in relation to educational services, where the educational services are exempt from the levy of service tax, by way of services in relation to admission to such education;**
- 10. Services provided to a recognised sports body by-**
 - (a) an individual as a player, referee, umpire, coach or manager for participation in a tournament or championship organized by a recognized sports body;**
 - (b) another recognised sports body;**
- 11. Services by way of sponsorship of tournaments or championships organised,-**
 - (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;**

- (b) Cattle Insurance under Swarnajayanti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);
- (c) Scheme for Insurance of Tribals;
- (d) Janata Personal Accident Policy and Gramin Accident Policy;
- (e) Group Personal Accident Policy for Self-Employed Women;
- (f) Agricultural Pumpset and Failed Well Insurance;
- (g) premia collected on export credit insurance;
- (h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;
- (i) Jan Arogya Bima Policy;
- (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana);
- (k) Pilot Scheme on Seed Crop Insurance;
- (l) Central Sector Scheme on Cattle Insurance;
- (m) Universal Health Insurance Scheme;
- (n) Rashtriya Swasthya Bima Yojana; or
- (o) Coconut Palm Insurance Scheme;
27. Services provided by an incubatee up to a total business turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:-
- (a) the total business turnover had not exceeded fifty lakh rupees during the preceding financial year; and
- (b) a period of three years has not lapsed from the date of entering into an agreement as an incubatee;
28. Service by an unincorporated body or an entity registered as a society to own members by way of reimbursement of charges or share of contribution -
- (a) as a trade union;
- (b) for the provision of exempt services by the entity to third persons; or
- (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex;
29. Services by the following persons in respective capacities -
- (a) a sub-broker or an authorised person to a stock broker;
- (b) an authorised person to a member of a commodity exchange;
- (c) a mutual fund agent or distributor to mutual fund or asset management company for distribution or marketing of mutual fund;
- (d) a selling or marketing agent of lottery tickets to a distributor or a selling agent;
- (e) a selling agent or a distributor of SIM cards or recharge coupon vouchers; or
- (f) a business facilitator or a business correspondent to a banking company or an insurance company in a rural area;
30. Carrying out an intermediate production process as job work in relation to -
- (a) agriculture, printing or textile processing;
- (b) cut and polished diamonds and gemstones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of the Central Excise Tariff Act, 1985 (5 of 1986);
- (c) any goods on which appropriate duty is payable by the principal manufacturer; or
- (d) processes of electroplating, zinc plating, anodizing, heat treatment, powder