

Government had introduced the following eight new services in the Budget which are now liable to service tax w.e.f July 1, 2010:-

1. Services of promoting, marketing or organizing of games of chance, including lottery. [Section 65 (105) (zzzzn)]
2. Health services, namely
  - a. health check up undertaken by hospitals or medical establishments for the employees of business entities; and
  - b. health services provided under health insurance schemes offered by insurance companies. [Section 65 (105) (zzzzo)]
3. Services provided for maintenance of medical records of employees of a business entity. [Section 65 (105) (zzzzp)]
4. Services of promoting of a 'brand' of goods, services, events, business entity etc. [Section 65 (105) (zzzzq)]
5. Services of permitting commercial use or exploitation of any event organized by a person or organization. [Section 65 (105) (zzzrz)]
6. Services provided by Electricity Exchanges. [Section 65 (105) (zzzrs)]
7. Services related to two types of copyrights hitherto not covered under existing taxable service 'Intellectual Property Right (IPR)', namely, those on (a) cinematographic films; and (b) sound recording [Section 65 (105) (zzzrt)]
8. Special services provided by a builder etc. to the prospective buyers such as providing preferential location or external or internal development of complexes on extra charges [Section 65 (105) (zzzru)]

Notification No. 24/2010-Service Tax, dated June 22, 2010 issued by the Government notifying the new service tax provisions with effect from **1<sup>st</sup> July, 2010**

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Government of India  
Ministry of Finance  
(Department of Revenue)

New Delhi, the 22<sup>nd</sup> June, 2010

**Notification No. 24/2010 - Service Tax**

G.S.R. (E).- In exercise of the powers conferred by clauses (A) and (B) of section 76 of the Finance Act, 2010 (14 of 2010), the Central Government hereby appoints the 1<sup>st</sup> day of July, 2010, as the date on which the provisions of the said Act shall come into force.

[F. No. B-1/24 /2010 -TRU]

(K.S.V.V.Prasad)  
Under Secretary to the Government of India