



# Exemption from taxable service of marketing of lottery u/s 94 of FA, 1994



Notice Date : 08 October 2010



## Exemption from taxable service of marketing of lottery u/s 94 of FA, 1994

**NOTIFICATION NO 49/2010-Service Tax****Dated : October 8, 2010**

In exercise of the powers conferred by sub-sections (1) and (2) of section 94 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) , the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely :-

- (1) These rules may be called the Service Tax (Second Amendment) Rules, 2010.
  - (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Service Tax Rules, 1994 (hereinafter referred to as the said rules), in rule 6, after sub-rule (7B), the following shall be inserted, namely:-

“(7C) The distributor or selling agent, liable to pay service tax for the taxable service of promotion, marketing, organising or in any other manner assisting in organising lottery, referred to in sub-clause (zzzzn) of clause (105) of section 65 of the said Act (hereinafter referred to as the said sub-clause), shall have the option to pay an amount at the rate specified in column (2) of the Table given below, subject to the conditions specified in the corresponding entry in column (3) of the said Table, instead of paying service tax at the rate specified in section 66 of Chapter V of the said Act:

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Sl. No.	Rate	Condition
(1)	(2)	(3)
1.	Rs 6000/- on every Rs 10 Lakh (or part of Rs 10 Lakh) of aggregate face value of lottery tickets printed by the organising State for a draw	If the lottery or lottery scheme is one where the guaranteed prize payout is more than 80%
2.	Rs 9000/- on every Rs 10 Lakh (or part of Rs 10 Lakh) of aggregate face value of lottery tickets printed by the organising State for a draw	If the lottery or lottery scheme is one where the guaranteed prize payout is less than 80%

Provided that in case of online lottery, the aggregate face value of lottery tickets for the purpose of this sub-rule shall be taken as the aggregate value of tickets sold, and service tax shall be calculated in the manner specified in the said Table.

Provided further that the distributor or selling agent shall exercise such option within a period of one month of the beginning of each financial year and such option shall not be withdrawn during the remaining part of the financial year.

Provided also that the distributor or selling agent shall exercise such option for financial year 2010-11, within a period of one month of the publication of this sub-rule in the Official Gazette or, in the case of new service provider, within one month of providing of service under the said sub-clause and such option shall not be withdrawn during the remaining part of that financial year.

Explanation.- For the purpose of this sub-rule-

(i) “ distributor or selling agent” shall have the meaning assigned to them in clause (c) of the rule 2 of the Lottery (Regulation) Rules, 2010 notified by the Government of India in the Ministry of Home Affairs published in the Gazette of India, Part-II, Section 3, Sub-section (i) vide number G.S.R. 278(E) dated 1 st April, 2010 and shall include distributor or selling agent authorised by the lottery organising State.

(ii) “draw” shall have the meaning assigned to it in clause (d) of the rule 2 of the Lottery (Regulation) Rules, 2010 notified by the Government of India in the Ministry of Home Affairs



published in the Gazette of India, Part-II, Section 3, Sub-section (i) vide number G.S.R. 278(E) dated 1 st April, 2010.

(iii) “online lottery” shall have the meaning assigned to it in clause (e) of the rule 2 of the Lottery (Regulation) Rules, 2010 notified by the Government of India in the Ministry of Home Affairs published in the Gazette of India, Part-II, Section 3, Sub-section (i) vide number G.S.R. 278(E) dated 1 st April, 2010.

(iv) “organising state” shall have the meaning assigned to it in clause (f) of the rule 2 of the Lottery (Regulation) Rules, 2010 notified by the Government of India in the Ministry of Home Affairs published in the Gazette of India, Part-II, Section 3, Sub-section (i) vide number G.S.R. 278(E) dated 1 st April, 2010.

[F. No.B-1/21/2010 -TRU]

(Prashant Kumar)

Under Secretary to the Government of India

Note.- The principal rules were notified vide notification No. 2/94-Service Tax, dated the 28th June 1994 and published in the Gazette of India, Extraordinary vide number G.S.R.546 (E), dated the 28th June 1994 and were last amended vide notification No. 39/2010-Service Tax, dated the 28th June, 2010 which was published vide number G.S.R. 560 (E), dated the 28th June, 2010.

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