

## NEW SERVICES

New Services	What is taxable
Promoting, marketing or organising game of chance including lottery	Activities of both promotion marketing and organising as well as assistance in promotion marketing and organising through any medium is subject to tax
Health services	Services provided by any hospital, nursing home or multi speciality clinic (i) to an employee of business entity where payment is made by business entity directly to hospital, nursing home or clinic; (ii) to a person covered under health insurance where payment for health check up is made by insurance company directly to such hospital, nursing home or clinic.
Services provided for maintenance of medical records by business entities	Services should be provided by a business entity to a business entity for storing, keeping or maintaining medical records
Services of promoting of a 'brand' of goods, services, events, business entity etc	What is taxed is the activity of promoting or marketing a brand of goods, service, event or name including trade name, logo or house mark by appearing in advertisement and promotional

	<p>event or carrying out any promotional activity for such goods, service or event. The service can be provided through a business entity or otherwise.</p>
<p>Services of permitting commercial use or exploitation of any event organized by a person or organization</p>	<p>The events specified include relating to art, entertainment, business, sports or marriage .</p>
<p>Services provided by Electricity Exchanges</p>	<p>What is taxed is the services by electricity exchange in relation to trading, processing, clearing or settlement of various contracts related to electricity</p>
<p>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</p>	<p>Temporary transfer of copy right</p>
<p>Special services provided by a builder etc. to the prospective buyers such as providing preferential</p>	<p>What is taxed is the provision of preferential location or development of complex excluding those covered under construction of residential or commercial complex and management</p>

location or external or internal development of complexes on extra charges.	maintenance and repair
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