



## **Service Exports from India Scheme (SEIS) for services rendered in the Financial Year 2019-20**

In exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with Para 1.02 of the Foreign Trade Policy, 2015-20 and the enabling para 3.13 of the FTP, the Central Government hereby notifies the following changes in SEIS in the Foreign Trade Policy 2015-20, as amended from time to time, with immediate effect.

The Changes are,

1. For SEIS claims on services rendered in the FY 2019-20, the notified services and rates are listed in **Appendix 3X** (ie, Appendix 3D which was applicable for earlier years is not applicable for FY 2019-20).

The following services are removed in Appendix 3X (compared to Appendix 3D).

<b>Services</b>	<b>CPC Prov Code</b>
Management Consulting Services	865
Services related to Management Consulting	866
Technical Testing & analysis Services	8676
Supporting services for maritime transport	745
Cargo handling services	741

2. Further, it has been notified that the facility to claim benefits under SEIS on payments in Indian Rupees for service charges earned on specified services (indicated in Appendix 3E) shall not be available for services rendered in the FY 2019-20.
3. For SEIS claim for FY 2019-20, service providers of eligible services shall be entitled to Duty Credit Scrip at notified rates (as given in Appendix 3X) on net foreign exchange earned, with the total entitlement **capped at Rs 5 Crore per IEC** for FY 2019-20. (There was no such limit earlier)
4. For SEIS claim for FY 2019-20, the deadline for filing the online application as per ANF 3B shall be **31.12.2021** and late cut provisions for such applications shall not apply. ie, SEIS applications for FY 2019-20 shall become time-barred after 31.12.2021



**Appendix 3X**

<b>S. N o</b>	<b>SECTORS</b>	<b>CPC Prov Code</b>	<b>Admissible rate in % (on Net Foreign Exchange earnings) for the period 01.04.2019 to 31.03.2020</b>
1	<b>BUSINESS SERVICE</b>		
<b>A.</b>	<b>Professional services</b>		
a.	Legal Services	861	5
b.	Accounting, auditing and book-keeping services	862	5
c.	Taxation services	863	5
d.	Architectural services	8671	5
e.	Engineering services	8672	5
f.	Integrated Engineering services	8673	5
g.	Urban planning and landscape architectural services	8674	5
h.	Medical and dental services	9312	5
i.	Veterinary services	932	5
J.	Services provided by midwives, nurses, physiotherapists and paramedical personnel	93191	5
<b>B.</b>	<b>Research and development services</b>		
a.	R&D services on natural sciences	851	5



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b.	R&D services on social sciences and humanities	852	5
c.	Interdisciplinary R&D services	853	5
<b>c.</b>	<b>Rental/Leasing services without operators</b>		
a.	Relating to ships	83103	5
b.	Relating to aircraft	83104	5
c.	Relating to other transport equipment	83101, 83102, 83105	5
d.	Relating to other machinery and equipment	83106-83109	5
<b>D.</b>	<b>Other Business Services</b>		
a.	Advertising Services	871	3
b.	Market Research & Public Opinion Polling Services	864	3
c.	services incidental to agricultural, hunting & forestry	881	3
d.	Services incidental to Fishing	882	3
e.	Services incidental to Mining	883, 5115	3
f.	Services incidental to Manufacturing	884, 885	3
g.	Services incidental to Energy Distribution	887	3
h.	Placement and supply of services of Personal	872	3
i.	Investigation & Security	873	3
J.	Related Scientific & technical consulting services	8675	3
k.	Maintenance & repair of equipment (not including maritime vessels, aircraft, or other transport equipment).	633, 8861-8866	3
l.	Building Cleaning Services	874	3
m.	Photographic Services	875	3
n.	Packing Services	876	3
o.	Printing Publishing	88442	3
p.	Convention Services	87909	3



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<b>2</b>	<b>COMMUNICATION SERVICES</b>		
	<b>Audio-visual services</b>		
a.	Motion picture and video tape production and distribution service	9611	5
b.	Motion picture projection service	9612	5
c.	Radio and television services	9613	5
d.	Radio and television transmission services	7524	5
e.	Sound recording	n.a.	5
<b>3</b>	<b>CONSTRUCTION AND RELATED ENGINEERING SERVICES</b>		
A.	General construction work for building	512	5
B.	General construction work for civil engineering	513	5
C.	Installation and assembly work	514, 516	5
D.	Building completion and finishing work	517	5
<b>4</b>	<b>EDUCATIONAL SERVICES</b>		
A.	Primary education services	921	5
B.	Secondary education services	922	5
C.	Higher education services	923	5
D.	Adult education	924	5
<b>5</b>	<b>ENVIRONMENTAL SERVICES</b>		
A.	Sewage services	9401	5
B.	Refuse disposal services	9402	5



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C.	Sanitation and similar services	9403	5
<b>6</b>	<b>HEALTH-RELATED AND SOCIAL SERVICES</b>		
A.	Hospital services	9311	5
<b>7</b>	<b>TOURISM AND TRAVEL-RELATED SERVICES</b>		
A.	Hotels and Restaurants (including catering)		
a.	Hotel	641-643	3
b.	Restaurants (including catering)	641-643	3
B.	Travel agencies and touroperators services	7471	5
C.	Tourist guides services	7472	5
<b>8</b>	<b>RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)</b>		
A.	Entertainment services (including theatre, live bands and circus services)	9619	5
B.	News agency services	962	5
c.	Libraries, archives, museums and other cultural services	963	5
D.	Sporting and other recreational services	964	5
<b>9</b>	<b>TRANSPORT SERVICES</b>		
<b>A</b>	<b>Maritime Transport Services</b>		
a.	Passenger transportation	7211	5
b.	Freight transportation	7212	5



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C.	Rental of vessels with crew	7213	5
d.	Maintenance and repair of vessels	8868	5
e.	Pushing and towing services	7214	5
<b>B</b>	<b>Air transport services</b>		
a.	Rental of aircraft with	734	5
b.	Maintenance and repair of aircraft	8868	5
c.	Airport operations and ground handling	n.a	5
<b>C</b>	<b>Road Transport Services</b>		5
a.	Passenger transportation	7121, 7122	5
b.	Freight transportation	7123	5
c.	Rental of commercial vehicles with operator	7124	5
d.	Maintenance and repair of road transport equipment	6112, 8867	5
e.	Supporting services for road transport services	744	5
<b>D</b>	<b>Services auxiliary to all modes of transport</b>		
a.	Storage and warehouse services	742	5
b.	Freight transport agency services	748	5

Note 1. For Educational services SEIS reward not applicable for capitation fee

Note 2. Under Maritime transport services marked under 9A(a), (b), © the reward shall be limited to Operations from India by Indian Flag carriers only

Note 3. Following shall not be taken into account for calculation of entitlement under SEIS for FY 2019-20

1. Foreign Exchange remittances

a. Related to Financial Services Sector

- i. Raising of all types of foreign currency Loans;
- ii. Export proceeds realization of clients;
- iii. Issuance of Foreign Equity through ADRs / GDRs or other similar instruments;
- iv. Issuance of foreign currency Bonds;
- v. Sale of securities and other financial instruments;



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- vi. Other receivables not connected with services rendered by financial institutions;  
and
  - b. Earned through contract/regular employment abroad (e.g. labour remittances);
- 2. Payments for services received from EEFC Account;
- 3. Foreign exchange turnover by Healthcare Institutions like equity participation, donations etc.
- 4. Foreign exchange turnover by Educational Institutions like equity participation, donations etc.
- 5. Export turnover relating to services of units operating under EOU / EHTP / STPI / BTP Schemes or supplies of services made to such units
- 6. Clubbing of turnover of services rendered by EOU /EHTP / STPI / BTP units with turnover of DTA Service Providers;
- 7. Foreign Exchange earnings for services provided by Airlines, Shipping lines service providers plying from any foreign country X to any foreign country Y routes not touching India at all.
- 8. Service providers in Telecom Sector.