

## Service Tax on fees charged for issuance of Country of Origin Certificate

**Dear Professional Colleague,**

Government has authorized Chambers of Commerce, Export Promotion Councils (EPC), some Trade Associations to issue Country of Origin Certificate i.e. COOC. It is useful document in Import-Export Trade. This certificate indicates that the goods, which are being exported, are actually manufactured in a specific country mentioned therein. This certificate is generally used by exporters/importers for getting various benefits.

Generally, exporter has to make an application to the Chamber or any authorised agency for issuance of COOC, in the prescribed form, along with a copy of commercial invoice and other documents and pays the prescribed fees. On the basis and verification of the information provided in the application for COOC and the supporting documents with reference to the goods sought to be exported, the Chamber or the authorised agency issues a COOC. Now CBEC vide **Circular No. 145/14/ 2011 - ST dated 19<sup>th</sup> August 2011** has clarified that in cases COOC has been issued with reference to **national character of the goods upon examination of the origin of their composition**, service tax is applicable on fees charged by chamber etc for issuance of COOC under “*Technical Inspection and Certification Agency Service*”.

Further the circular also clarify that Service Tax paid on ‘Technical Inspection and Certification’ of export goods is eligible for refund under *Notification 17/2009-ST dated 7<sup>th</sup> July, 2009*.

Hope the same will assist in your professional endeavour.

**With Warm Regards**

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