

**SECTION 65(105)(zzi) OF THE FINANCE ACT, 1994 - TECHNICAL  
INSPECTION AND CERTIFICATION SERVICE - SERVICE TAX ON FEE  
CHARGED FOR ISSUANCE OF COUNTRY OF ORIGIN CERTIFICATE  
(COOC) BY CHAMBERS OF COMMERCE**

**CIRCULAR NO. 145/14/2011-ST, DATED 19-8-2011**

Board has received representations seeking clarification as to whether service tax is leviable on the fee charged by the Chambers of Commerce for issuance of COOC.

2. These representations have been examined. Service provided by a Chamber of Commerce by way of issuance of COOC appears to fall under two different headings, namely, 'club or association service' [Finance Act, 1994, section 65(105)(zzze)], or 'technical inspection or certification service' [Finance Act, 1994, section 65(105)(zzi)]. It is well known that in our country, Chambers of Commerce, Export Promotion Councils (EPC), some Trade Associations have been authorised by the Government to issue COOC to the exporters. General practice followed is that the exporter makes 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.

3. The above activity carried out by the Chambers, involving certification of the national character of the export goods, squarely falls under 'technical inspection or certification', as defined in section 65(108) of Finance Act, 1994. In certain cases, when COOC is issued with reference to national character of the goods upon examination of the origin of their composition, requirements of the definition provided in section 65(108) of Finance Act, 1994 is clearly fulfilled. A chamber or EPC or Trade Association which issues COOC acts as a technical inspection and certification agency, and issuance of COOC attracts service tax under 'technical inspection and certification agency' service, which is a specific description when compared to a general description like 'club or association service', by the application of the principles of classification provided in section 65A of Finance Act, 1994.

4. Service tax paid on 'technical inspection and certification' of export goods is eligible for refund under Notification 17/2009-ST, dated 7th July, 2009.

5. Trade Notice/Public Notice may be issued to the field formations accordingly.