

Union Budget Expectations 2013-14



➤Sector	-	Auto	There is not much excitement at the moment in automobile sector. The beginning of FY13 is pretty good for auto companies but to check the current scenario, there seems to be a remarkable weakening. We expect a marginal hike in excise duty for auto industry and a strong chance for a Duty hike on diesel vehicle. The expectations of these changes are very probable which would result in further weakening of auto mobile sector at least for the first two quarters of FY14.
➤Impact	-	Negative	
➤Chances	-	High	
➤Sector	-	Oil and Gas	The government has already taken steps to make the refineries self competent (No Subsidiaries). The government has plans to increase the diesel price in every coming month by 50 paise to remove total subsidiary on diesel. Even the additional duties on diesel vehicles would positively support the refinery companies. We expect that in addition to that budget may more focus on Export parity on refined products against trade parity.
➤Impact	-	Neutral	
➤Chances	-	May be	
➤Sector	-	Power	The overall performance in the Power Sector for FY13 is not impressive or we can say that it's negative. The low availability coal and price hike in fuel is the major concern for power generation companies. We are expecting that for the relief of power generation companies the budget may extend their tax holiday from 10 years to 15 years. There is a low chance of this expectation in budget.
➤Impact	-	Neutral	
➤Chances	-	Low	
➤Sector	-	Banking	Control on inflation numbers and increase in capital expenditure indicated a way out from the dark for the banking sector. There is a remarkable growth seen in the advances of banking sector companies on qoq bases for FY13. We expect that this budget allows PSU banks to increase their authorized capital up to 20000cr. In addition to that we expect that to fulfill the requirement of long term funding, budget may allow banks for tax free infrastructure bonds or some other provisions for long term funding which support capital intensive industries like textile and infrastructure.
➤Impact	-	Positive	
➤Chances	-	High	

Amendment In Service Tax In Budget 2013 14

Monish Bhalla



Amendment In Service Tax In Budget 2013 14:

New Zealand Goods and Services Tax Legislation (2013 edition) CCH New Zealand Ltd,2013-07-01 Fully consolidates the Goods and Services Tax Act 1985 to 1 January 2013 A comprehensive summary of amendments history notes and full index are included

New Zealand Income Tax Act 2007 (2013 edition) CCH New Zealand Ltd,2013-07-01 The Income Tax Act 2007 is consolidated to 1 January 2013 and includes a comprehensive summary of amendments detailed history notes and indexes

Metamorphosis -Service Tax To Goods Services Tax Monish Bhalla,2020-05-24 2006 to 2017 for 11 long years the Author wrote a weekly column in the leading English daily DNA Service Tax Simplified Every week a recent burning issue a new current problem and the challenge for finding a solution A solution which had to be simple in lucid layman language Many of his professional colleagues asked him why he gives a free solution in public What he achieve in giving free advice And His response A SMILE Because that s what he give to his readers when they find their solutions a smile on their tense faces If his articles have brought back the smiles on the reader s faces if his articles have assisted them to resolve their service tax issues with the department without spending a penny if many articles have enriched the knowledge of his learned friends chartered accountants consultants tax professionals and his friends working with the service tax department then my efforts have been awarded He has learned that Life is a journey a journey with no destination It is this voyage one needs to learn to enjoy As you read this compilation of over 450 articles you will experience the evolution of service tax as if a small caterpillar has metamorphosed into a butterfly

The Taxpayers' Guide 2013 - 2014 Taxpayers Australia,2013-09-03 The one stop resource for understanding the Australian tax system from the experts at Taxpayers Australia The complete guide to understanding the Australian tax system The Taxpayers Guide 2013 2014 is packed with tax savings strategies and helpful advice presented in a clear easy to follow style that makes it essential reading for all taxpayers seeking information and tools to ensure they pay exactly what they owe and not a cent more Revised and updated for the 2013 2014 tax year the book brings together almost a century of expertise from Taxpayers Australia in one comprehensive volume Now in its 25th edition The Taxpayers Guide is an informative practical resource that answers even the most complicated tax problems in a well organized readily accessible format Expansive in its coverage the book addresses income tax rates deductions for individuals and contractors superannuation capital gains investment property planning for retirement investments small business issues trusts payroll taxes and much more Fully revised and updated for the 2013 2014 tax year Easy to follow and comprehensive in scope with coverage of everything from retirement to trusts Filled with invaluable information excellent advice and practical strategies for understanding the tax system and maximizing rebates The Taxpayers Guide 2013 2014 is the all new edition of Taxpayers Australia s trusted tax guide

The Report: Papua New Guinea 2014 Oxford Business Group,2014-09-04 Papua New Guinea is poised for change as the country s mineral riches are providing a major opportunity for economic development through the exploitation of natural resources The

government's five year strategic plan focuses on key development enablers such as free education improvements to health services the strengthening of law and order rural development projects and infrastructure construction Inward investment has increasingly been driven by the extractive sector including oil and gas whose share of the country's total investment stock rose from 71% to 87% between 2004 and 2012 Statistics from the Investment Promotion Authority reveal that the largest share of new foreign direct investment in 2013 some 24.6% targeted the construction sector outpacing that in financial services manufacturing and mining which accounted for 19.8% 18.1% and 10.9% respectively While minerals and hydrocarbons dominate exports around 85% of the country's population is employed in the agriculture sector The start of liquefied natural gas exports in 2014 is expected to return the current account to a surplus in 2015 forecast as high as 12.1% of GDP before returning to 9.1% the following year While the outlook for state revenues remains strong in the medium term ensuring the sustainability of further spending increases will be key to preserving macroeconomic stability

The Report: South Africa 2013 Oxford Business Group, 2013-09-04 The Rainbow Nation benefits from an internationally competitive private sector which accounts for roughly 70% of GDP and extremely competitive infrastructure its utility sector for example produces just under half of the total power generated on the African continent South Africa represents by far the most developed market in Africa but there are still some structural challenges it is grappling with Government strategies have set a target of increasing labour market participation from 54% in 2010 to 65% by 2030 bringing the number of workers in the formal sector to 25.3m people and lowering unemployment from 25% to 6% While its fiscal space is narrow long term investments in infrastructure education and health are expected to be key to attaining its growth potential Recent years have seen both the public and private sectors look to strengthen regulatory frameworks in mining and industry in some cases like the automotive sector with impressive results

Senate Record Votes , Journal of the House of Representatives of the United States United States. Congress. House, 2014 Some vols include supplemental journals of such proceedings of the sessions as during the time they were depending were ordered to be kept secret and respecting which the injunction of secrecy was afterwards taken off by the order of the House

New Zealand Tax Administration Act 1994 (2013 edition) CCH New Zealand Ltd, 2013-07-01 Consolidates the following legislation to 1 January 2013 Tax Administration Act 1994 Taxation Review Authorities Act 1994 Stamp and Cheque Duties Act 1971 Pt VIB only approved issuer levy provisions International Tax Agreements A comprehensive summary of amendments detailed history notes and indexes are included

Congressional Record United States. Congress, 2010

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