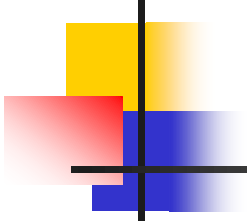


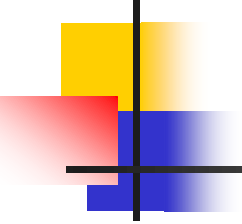
NEW CHANGES IN SERVICE TAX



BROAD SCHEME OF NEW TAXATION



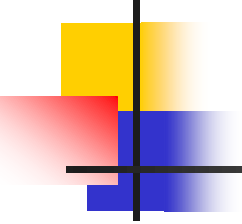
- At the out set 'service' has been defined in clause (44) of Section 65B
- Section 66B specifies the charge of service tax which is essentially that service tax shall be levied on all services provided or agreed to be provided in a taxable territory, other than services specified in the negative list
- The negative list of services is contained in Section 66D
- Since provision of service in the taxable territory is an important ingredient of taxability it necessitates the place of provision of service under Sec 66C

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- Under sec 66C the place of service provision Rules 2012 have been made for which a separate guidance paper has been issued.
 - To remove some ambiguities certain activities have been specifically defined by description as services and are referred as 'declared services'(listed in 66E).
 - In addition to the services specified in the negative list, certain exemptions have been given vide mega exemption notification.
 - Principles have been laid down in Section 66F of the Act for interpretation wherever services have to be treated differentially and also for determining the taxability of bundled services



What is service ?


- “Service” has been defined in clause (44) of the new section 65B and means
- Any activity
- For **consideration**
- Carried out by a person for other
- And includes a declared service

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- This definition does not include
 - Any activity that constitutes only a transfer in title of goods or immovable property by way of sale, gift or in any other manner
 - A transfer, delivery or supply of goods which is deemed to be a sale of goods within the meaning of clause (29A) of article 366 of constitution
 - A transaction only in money or **actionable claim**
 - A service provided by an employee
 - Fees payable to a court or tribunal

What is consideration?



- Consideration means anything received or recoverable for a provision of service which includes monetary payment and any consideration of non monetary nature
- Non monetary consideration means :
 - 1) supply of goods and services in return
 - 2) refraining or forbearing to do an act in return for provision of service
 - 3) tolerating an act or a situation in return
 - 4) doing or agreeing to do an act in return



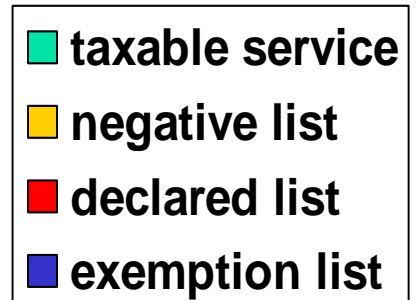
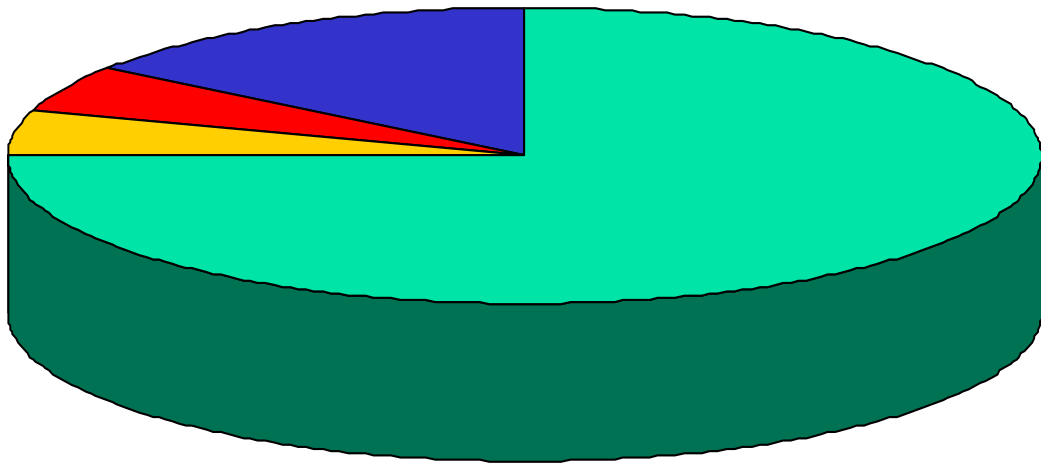
| If | And in return |
|--|---|
| A agrees to dry clean B's clothes | B agrees to click A's photograph |
| A agrees not to open dry clean shop in B's neighbourhood | B agrees not to open photography shop in A' neighbourhood |
| A agrees to design B' house | B agrees not to object to construction of A' house in his neighbourhood |

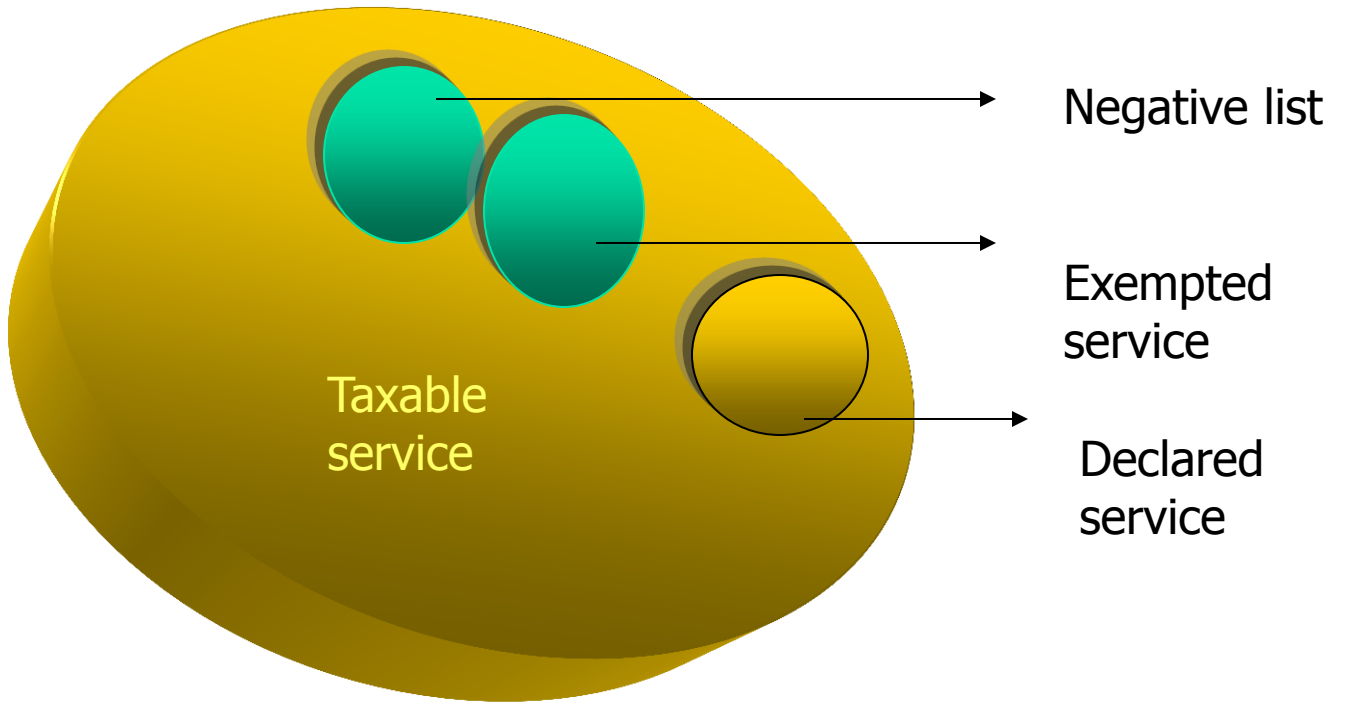
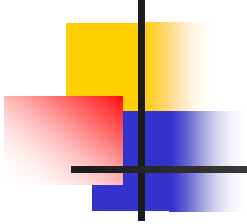


How is the money value of non-monetary consideration determined?

- The value of non-monetary consideration is determined as per section 67 of the Act and the Service Tax (Determination of Value) Rules 2006, which is equivalent money value of such consideration and if not ascertainable, then as follows:-
- On the basis of gross amount charged for similar service provided to other person in the ordinary course of trade;
- Where value cannot be so determined, the equivalent money value of such consideration, not less than the cost of provision of service.

ACTIVITY

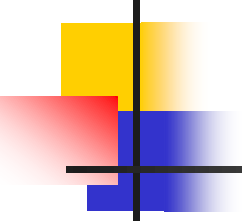






Why negative list approach?

- To get rid of service specific descriptions
- To get rid of classification issues
- for a seamless regime of taxation
- For harmonious transition towards GST

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- How do I know that I am performing a taxable service in the absence of positive list?

HOW TO DECIDE AN ACTIVITY AS TAXABLE SERVICE (STEP – I)

| Sl. No | Question | Answer |
|---------------|---|---------------|
| 1 | Am I doing an activity (including, but not limited to, an activity specified in section 66E of the Act) for another person*? | Yes |
| 2 | Am I doing such activity for a consideration? | Yes |
| 3 | Does this activity consist only of transfer of title in goods or immovable property by way of sale, gift or in any other manner? | No |
| 4 | Does this activity consist only of a transaction in money or actionable claim? | No |
| 5 | Is the consideration for the activity in the nature of court fees for a court or a tribunal? | No |
| 6 | Is such an activity in the nature of a service provided by an employee of such person in the course of employment? | No |
| 7 | Is the activity covered in any of the categories specified in Explanation 1 to clause (44) of section 65B of the Act | No |

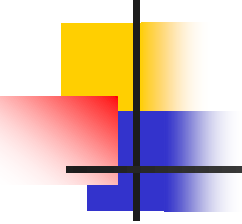
STEP - II

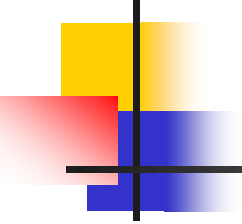
| Sl. No | Question | Answer |
|--------|---|------------|
| 8 | Am I providing or have I agreed to provide the service? | Yes |
| 9 | Am I providing or have I agreed to provide the service in the taxable territory? | Yes |
| 10 | Is this activity entirely covered in any of the services described in the negative list of services contained in section 66D of the Act? | No |

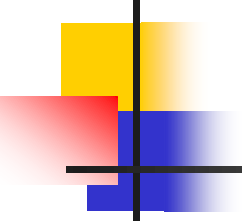
Negative list of services

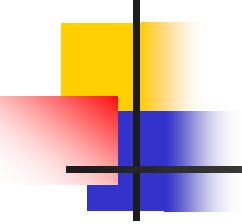


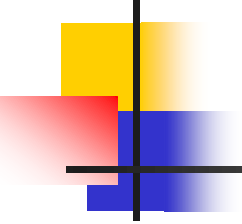
- The negative list of services is specified in Section 66D of the Act.
- 17 heads of services are mentioned under negative list

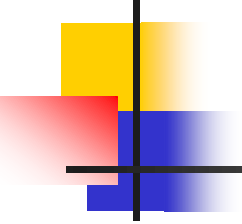
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- 66D. The negative list shall comprise of the following services, namely:—
 - **(a) services by Government or a local authority excluding the following services to the extent they are not covered elsewhere :-**
 - (i) services by the Department of Posts by way of speed post, express parcel post, life insurance and agency services provided to a person other than Government;
 - (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;
 - (iii) transport of goods or passengers;
 - (iv) support services, other than services covered under clauses (i) to (iii) above, provided to business entities;

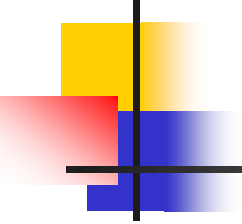
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- **(b) services by the Reserve Bank of India;**
 - **(c) services by a foreign diplomatic mission located in India;**
 - **(d) services relating to agriculture by way of—**
 - (i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or seed testing;
 - (ii) supply of farm labour;

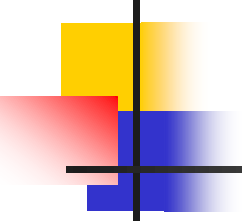
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- (iii) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;
 - (iv) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;

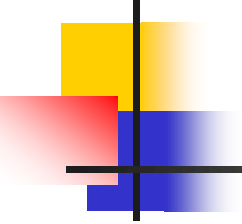
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- (v) loading, unloading, packing, storage or warehousing of agricultural produce;
 - (vi) agricultural extension services;
 - (vii) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce;

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- **(e) trading of goods;**
 - **(f) any process amounting to manufacture or production of goods;**
 - **(g) selling of space or time slots for advertisements other than advertisements broadcast by radio or television;**
 - **(h) service by way of access to a road or a bridge on payment of toll charges;**
 - **(i) betting, gambling or lottery;**
 - **(j) admission to entertainment events or access to amusement facilities;**

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- **(k) transmission or distribution of electricity by an electricity transmission or distribution utility;**
 - **(l) services by way of—**
 - (i) pre-school education and education up to higher secondary school or equivalent;
 - (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
 - (iii) education as a part of an approved vocational education course;

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- **(m) services by way of renting of residential dwelling for use as residence;**
 - **(n) services by way of—**
 - (i) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount;
 - (ii) inter se sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers;

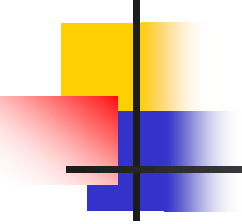
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- **(o) service of transportation of passengers, with or without accompanied belongings, by—**
 - (i) a stage carriage;
 - (ii) railways in a class other than—
 - (A) first class; or
 - (B) an airconditioned coach;
 - (iii) metro, monorail or tramway;
 - (iv) inland waterways;
 - (v) public transport, other than predominantly for tourism purpose, in a vessel of less than fifteen tonne net; and

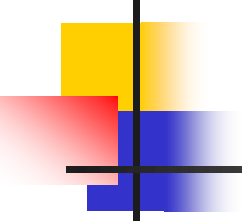
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- (vi) metered cabs, radio taxis or auto rickshaws;

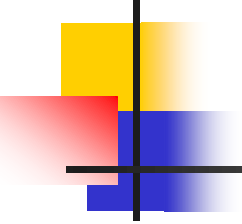
 - **(p) services by way of transportation of goods—**
 - (i) by road except the services of—
 - (A) a goods transportation agency; or
 - (B) a courier agency;
 - (ii) by an aircraft or a vessel from a place outside India to the first customs station of landing in India; or
 - (iii) by inland waterways;

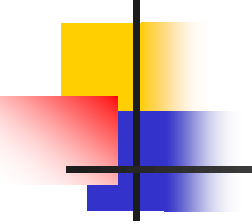
 - **(q) funeral, burial, crematorium or mortuary services including transportation of the deceased**

Declared services

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- The declared service list is specified in section 66E ;
 - These have been declared with a view to remove any ambiguity for the purpose of uniform application of law all over the country.

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- 1. renting of immovable property;
 - 2. construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration is received after issuance of certificate of completion by a competent authority;
 - 3. temporary transfer or permitting the use or enjoyment of any intellectual property right;
 - 4. development, design, programming, customization, adaptation, up gradation, enhancement, implementation of information technology software;
 - 5. agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act;

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- 6. transfer of goods by way of hiring, leasing, licensing or any such manner without transfer of right to use such goods;
 - 7. activities in relation to delivery of goods on hire purchase or any system of payment by installments;
 - 8. service portion in execution of a works contract;
 - 9. service portion in an activity wherein goods, being food or any other article of human consumption or any drink (whether or not intoxicating) is supplied in any manner as part of the activity.



PLACE OF PROVISIONS OF SERVICE RULES, 2012

- **Vide Notification No.28/2012 ST dated 20.06.2012**
- The place of provision of Service Rules, 2012 have come into effect from 01.07.2012
- The "place of provision of Service Rules, 2012" will replace the "Export of Service Rules, 2005 and "Taxation of Services (provided from outside India and received in India) Rule, 2006.



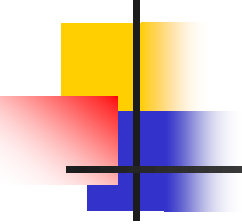
Rule 3:

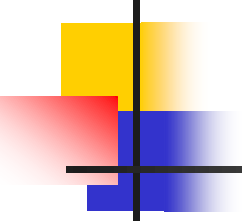
- The place of provision of a service shall be the location of the recipient of service, provided that in case the location of the service received is not available in the ordinary course of business, the place of provision shall be the location of the provider of service.

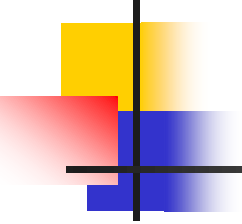


Rule 4

- Place of provision of performance based services. The place of provision of following services shall be the location of where the services are actually performed. namely -
 - a) Service Provided involved in goods that are required to be made physically available by the recipient of service to the provider of service or to a person acting on behalf of the provider of service, in order to provide the service.
 - Provided that when such services are provided from a remote location by way of electronic means the place of provision shall be the location where the goods are situated at the time of service:

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- Provided further that this sub-rule shall not apply in the case of a service provided in respect of for -export, subject to condition as may be specified in this regard.
 - **Illustration: 1)** A foreign music troupe, undertaking a tour in four Indian cities, obtain the service of an Indian Cargo Handling firm to move its sound and music equipment between the four cities. The place of provision of this service is in the taxable territory, not with standing the location of the receiver.
 - **Illustration: 2)** An IT firm located in Bangalore provides repair service in r/o Software, to an IT Company at its establishment in Singapore by way of electronic means. The place of provision of this service will be Singapore. The position remain the same even if the service receiving firm has its " business establishment " in India, so long as the 'location' as determined under the rules.

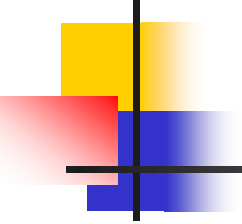
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- **(b) Service Provided to an individual, represented either as the recipient of service or a person acting on behalf of the recipient, which require the physical presence of the receiver or the person acting on his behalf of the receiver, with the provider for the provision of the service.**
 - Certain services like cosmetic or plastic surgery, beauty treatment services, personal security service, class room teaching are examples of services that require the presence of the individual receiver for their provision. This Rules implies that while a service in this category i.e. capable of being rendered only in the presence of an individual, it will not matter if, in terms of the contractual arrangement between the provider and the receiver, written or the service in actually rendered by the provider to a person other than the receiver, who is acting on behalf of the receiver.

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- **Illustration:** A modeling agency contracts with a beauty parlor for beauty treatment of say 20 models. Here is a situation where the modeling agency is the receiver of the service, but the service is rendered to the models, who are receiving the beauty treatment service on behalf of the modeling agency. Hence, notwithstanding that the modeling agency does not qualify as the individual receiver in whose presence the service is rendered, the nature of the service is such as can be rendered only to an individual thereby qualifying to be covered under this rule



Rule 5

- Place of provision of services relating to immovable property:
- The place of provision of service provider directly in relation to an immovable property, including service provided in this regard by experts and estate agents, provision of hotel accommodation by a Hotel, inn, guesthouse, club or campsite by whatever name called, grant of rights to use immovable property, services for carrying out or co-ordination of construction work including architect or interior decorators, shall be the place when the immovable property is located or intended to be located.

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- Examples of land related services:
 - i) Service supplied in the course of construction, alteration, demolition, repair or maintenance of any building or Civil Engineering Work;
 - ii) Renting of immovable property;
 - iii) Services of real estate agents, auctioneer, architects, engineers and similar experts or professional peoples, relating to land, buildings or civil engineering works. This includes the management, survey or valuation of property by a solicitor, surveyor or loss and ----;
 - iv) Services connected with or / ---- mineral explanation relating to specific sites of land or the sea bed;
 - v) The surveying of land or sea bed;
 - vi) Legal services such as dealing with application for permission;
 - vii) Packages of property management services while may include rent collection, arranging repairs and the maintenance of financial accounts;
 - viii) The supply of Hotel accommodation or warehousing space;
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Rule 6

- **Place of provision of service relating to events:-**

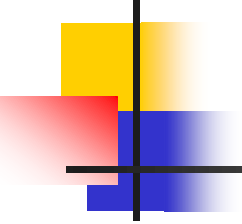
The place of provision of services provided by way of admission to organisation of a cultural , sporting, scientific, educational or entertainment event or a celebration, conference, fair, exhibition or similar events, and of services auxillary to such admission shall be the place where event is actually held.

- **Illustration:**A management school located in USA intends to organise a road show in Mumbai and New Delhi for prospective students. Any service provided by an even manager or the right to entry (participation fee for prospective students say) will be taxable in India.



Rule 7

- **Place of provision services provided at more than on location:-**
- Where any service referred to in Rule 4, 5 or 6 is provided at more than one location, including a location in the taxable territory, its place of provision shall be the location in the taxable territory where the greatest proportion of the service is provided.
- **Illustration:** An Indian firm provides 'technical inspection and certification service for a newly developed product of an overseas firm (service for a newly launched motorbike while has to meet emission standards in different states or countries), say, the testing is carried out in Maharashtra (20%), Kerala (25%), and an international location (say, Colombo 55%)

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- Notwithstanding the fact the greatest proportion of service is outside the taxable territory the place of provision will be the place in the taxable territory where the greatest proportion of services is provided in this case Kerala.



Rule 8

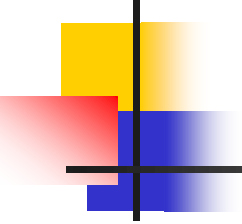
- **Services where the provider as well as receiver located in taxable territory:-**Place of provision of service, when the location of the provider of service as well as that of the recipient of service is in the taxable territory. Shall be the location of the recipient of service.
- **Illustration:** A helicopter of Pawan Hans Ltd develops a technical snag in Nepal. Say, Engineers are departed by HAL, Bangalore, to undertake repairs at the site in Nepal. But for this rule, Rule 4, sub-rule (1) would apply in this case, and the place of provision would be Nepal i.e., outside the taxable territory. However by application of this rule, the place of provision of this service will be within the taxable territory.



Rule 9

- **Place of provision of specified services following are the specified services where the place of provision is the location of the service provider;**
- i) Services provided by banking company or financial company or a non banking financial company to account holder;
- ii) Telecommunication services provided to subscribers;
- iii) Online information and database access or retrieved services;
- iv) Intermediary services;
- v) Service consisting of living of means of transport, upto a period of one month

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- **Intermediary services include;**
 - Commission Agent
 - Travel Agent
 - Tour Operator
 - Stock brokers
 - Recovery Agent

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- The services of providing a hire or lease, without the transfer of right to use of any of the following will constitute a service assisting of hiring of means of transport;
 - Land vehicles such as motor cars, buses, trucks;
 - Vessels;
 - Air craft;
 - Vehicles designed SPECIFICALLY for the transport of sick or injured persons;
 - Mechanically, Electronically propelled invalid carriages;
 - Trailers, Semi-trailers and railway wagons;
 - This Rule Correspondence a situation where the hiring is for a period of upto one month. Since hiring period is more than one month, this sub-rule cannot be applied to the situation. In such cases, the place of provision of service will be determined in terms of the default rule i.e., Rule 3 i.e. receiver location.



Rule 10

- **Place of provision of Goods transportation services:** The place of provision of services of transportation of goods other than by way of mail or courier; shall be the place of destination of goods:
- Provided that the place of provision of services of goods of transportation agency shall be the location of the person liable to pay tax.
- **Illustration:** A consignment of cut flowers is consigned from Chennai to Amsterdam. The place of provision of goods transportation service will be Amsterdam (outside India, hence not liable to service tax). Conversely if a consignment of crystal ware is consigned from Paris to New Delhi, the place of provision will be New Delhi.



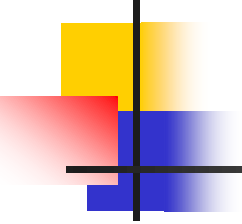
Rule 11

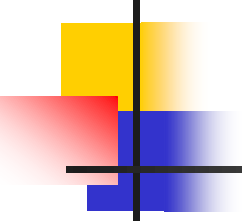
- Place of provision in respect of a passenger transportation service shall be the place where the passenger embarks on the conveyance for a "continuous journey".
- A continuous journey means;
- a single ticket has been issued for the entire journey; or
- more than one ticket or invoice has been issued for the journey; by one service provider, or by an agent on behalf of more than one service provider, at the same time, and there is no scheduled 'stop over' in the journey.



Rule 12

- **Place of provision of services provided on board a conveyance:** Place of provision of service provided on board a conveyance during the course of a passenger transport operation, including services intended to be wholly or substantially consumed while on board, shall be the first scheduled point of departure of the conveyance for that journey.
- **Example of on board service are;** movies / music / video / software games on demand, beauty treatment, etc. only when provided against a specific charge, and not supplied as part of the fare.

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- **Illustration:** A video game or movi-on-demand is provided as on board entertainment during the Kolkata - Delhi leg of Bangkok - Kolkata - Delhi flight. The place of provision of this service will be Bangkok.
 - If the above service is provided on Delhi - Kolkata - Bangkok - Jakarta flight during the Bangkok - Jakarta leg then the place of provision will be Delhi (In the taxable territory hence liable to tax)

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- **Rule 13:** Power to notify description of service or circumstances for certain purposes.
 - **Rule 14:** not with standing anything started in any rule, where the provision of service is prima facie, determinable in terms of more than one rule, it shall be determined in accordance with the rule that occurs later among the rules that merit equal consideration.



RULES OF INTERPRETATION

Section 66F lays down the principles of interpretation of specified descriptions of services and bundled services.

- Though the negative list approach obviates the need for descriptions of services, such descriptions continue to exist in the following areas:-
- In the negative list of services
- In the declared list of services
- In exemption notifications,
- In the place of provision of service Rules 2012
- In a few other rules like Cenvat Credit Rules 2004



- **Clause (i) of Section 66 F:-**

- “Unless otherwise specified, reference to a service (herein after referred to as the “main service”) shall not include reference to a service which is used for providing the main service.”
- **Illustrations:** Provision of access to any road or bridge on payment of toll is a specified entry in the negative list in section 66 D of the Act. Any service provided in relation to collection of tolls or for security of a toll road would be in the nature of Service used for providing such specified service and will not be entitled to this benefit of the negative list entry.



- **Clause of 2 Section 66 F:**

When a service tax is capable of differential treatment for any purpose based on its description, the most specific description shall be preferred over a more general description.

- **Illustration:** The service provided by a real agent are in the nature of intermediary services relating to immovable property. As per the place of Provision of Service Rules, 2012, the place of provision of services provided in relation to immovable property in the location of issue property. However in terms of the rule 5 pertaining to services provided by an intermediary the place of provision of service is where the intermediary is located. Since Rule 5 provides a specific description of estate agent, the same shall prevail.



- **Taxability of Bundled services:**

- 'Bundled Service' means, a bundle of Provision of various services wherein an element of provision of one service is combined with an element or elements of provision of any other service or services. “
- Eg: Element of transportation of passenger by air is combined with an element of provision of catering service on board.



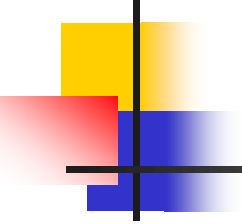
- **Clause 3 of section 66 F:**

- “If various elements of bundles service are naturally bundled in the ordinary course of business, it should be treated as provision of a single service which gives such bundle its essential character.
- **Illustration:** A Hotel provides a 4-D/3-N package with the facility of breakfast. This is natural bundling of services in the ordinary course of business. The service of hotel accommodation gives the bundle the essential character and would therefore, be treated as service of providing Hotel-accommodation.



- **Services which are not naturally bundled in the ordinary course of business**

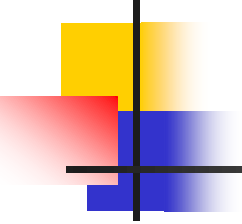
- “If various elements of bundled service are not naturally bundled in the ordinary course of services, it shall be treated as provision of a service which attracts the highest amount of service tax”.
- **Illustration:** A house is given on rent, one floor of which is to be used as residence and the other for housing a printing press. Such renting for two different purposes is not naturally bundled in the ordinary course of business. These for a single rent deed is executed it will be treated as a service comprising entirely of such service which attracts highest liability of service tax. In this case, renting for use as residence is negative list service which renting for non-residence is a negative list service while renting for non-residence use is chargeable to tax. Since the latter category attracts highest liability of service tax amongst the two service bundled together, the entire bundle would be treated as renting of commercial property.

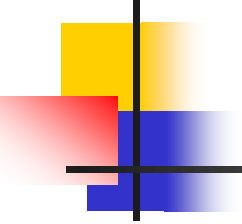
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- **Manner of determining if the services are bundled in the ordinary course of business:**
 - The perception of the consumer or the service received
 - Majority of service provided in a particular area of business period similar bundle of services.
 - There is a single price or the customer pays the amount
 - The elements are normally advertised as a package
 - The different elements are not available separately
 - The different elements are integral to one overall supply. If one or none is removed, the nature of the supply would be affected.



VALUATION RULES WITH **REFERENCE TO WORKS CONTRACT** **AND HOTELS & RESTAURANTS**

- The notification 32/2007-S.Tax dated 22.05.2007 dealing with Works Contract Rules, 2007 has been rescinded w.e.f. 01.07.2012 vide Notification No. 35/2012 dated 20.06.2012
- A new Rule 2C has been inserted for determining the value of service involved in supply of food or any other article of human consumption or any drinks in a restaurant or as outdoor Catering. The existing scheme of determination of value of such services through prescribed abatements in various exemption Notifications has been done away with.

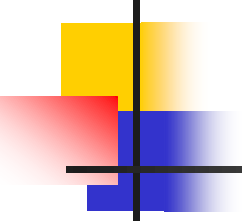
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- Section 67 (2A) has been amended for determination of value of service portion in the execution of works contract.
 - Value of the service portion in the execution of a works contract shall be equivalent to the gross amount charged for the works contract less the value of property in goods transferred in the execution of the said works contract

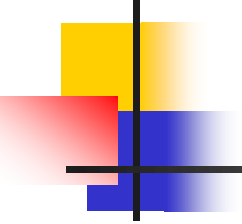
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- The manner for determining the value of service portion of a works contract from the total works contract is given in Rule 2A of the Service Tax (Determination of Value) Rules, 2006.
 - As per sub-rule (i) of the said Rule 2A the value of the service portion in the execution of a works contract is the gross amount charged for the works contract less the value of transfer of property in goods involved in the execution of the said works contract.

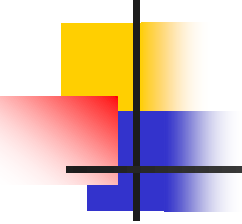


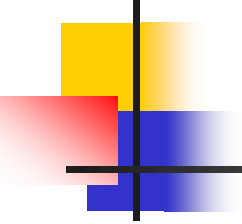
- **Gross amount includes**

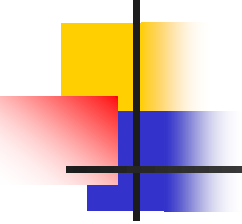
- Labour charges for execution of the works
- Amount paid to a sub-contractor for labour and services
- Charges for planning, designing and architect's fees
- Charges for obtaining on hire or otherwise, machinery and tools used for the execution of the works contract
- Cost of consumables such as water, electricity, fuel, used in the execution of the works contract
- Profit earned by the service provider relatable to supply of labour and services

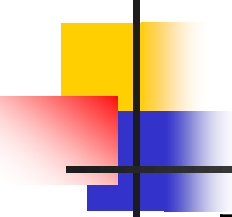
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- **Gross amount does not include**
 - Value of transfer of property in goods involved in the execution of the said works contract
 - Value Added Tax (VAT) or sales tax, as the case may be paid

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- where the value has not been determined under clause (i) the person liable to pay tax on the service portion involved in the execution of works contract shall determine the Service Tax payable in the following manner;
 - In case of works contract entered into for execution of " Original Works " Service Tax shall be payable on 40% of the total amount charged for the work contract
 - In case of work contract entered into for maintenance or repair or restoration or servicing of any goods, service tax shall be payable on 70% of the total amount charged for the works contract.
 - In case of other work contract, not covered under sub clause (A) and (B) including maintenance repair, completion and finishing services such as glazing plastering. Floor and wall tiling, installation of electrical fittings of an immovable property. service tax shall be payable on 60%

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- " Original Works " means;
 - i) all new constructions;
 - ii) all types of addition and alteration to abandoned or damaged structures on land that are required to make them workable;
 - iii) erection, commissioning or installation of plant, machinery or equipment or structure whether pre-fabricate or otherwise;

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- Services provided by individual, HUF, Proprietary firm or Partnership firm including Association of persons and received by company or Body corporate.
 - As per entry no. 9 of Notification No.30/2012 dated 20.06.2012, the service tax to the extent of 50% is payable by the service recipient and balance 50% by service provider.
 - As per the entry no 6 of Notification No.30/2012, works contract service provider by Government of India or local body is a support service as per definition Section 65(B). Therefore as per Notification No.30/2012 entire service tax is payable by the recipient only.

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- **“2C. Determination of value of service portion involved in supply of food or any other article of human consumption or any drink in a restaurant or as outdoor catering.-** Subject to the provisions of section 67, the value of service portion, in an activity wherein goods being food or any other article of human consumption or any drink (whether or not intoxicating) is supplied in any manner as a part of the activity at a restaurant or as outdoor catering, shall be the specified percentage of the total amount charged for such supply, in terms of the following Table, namely:-



| Sl. No. | Description | Percentage of the total amount |
|---------|---|--------------------------------|
| (1) | (2) | (3) |
| 1. | Service portion in an activity wherein goods, being food or any other article of human consumption or any drink(whether or not intoxicating) is supplied in any manner as a part of the activity, at a restaurant | 40 |
| 2. | Service portion in outdoor catering wherein goods, being food or any other article of human consumption or any drink(whether or not intoxicating) is supplied in any manner as a part of such outdoor catering | 60 |