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NOTIFICATION

NO.LJD.9/88/5, the 28th April, 1988. The following Mizoram Amusement and Betting Tax (First Amendment) Bill, 1988 which received the assent of the Governor of Mizoram is hereby published for General information.

The Mizoram Act No. 1 of 1988.

The Mizoram Amusement and Betting Tax (First Amendment), 1988.

(Received the assent of the Governor of Mizoram on 11th April, 1988).

AN
ACT

MIZORAM ACT NO. I OF 1988 THE MIZORAM AMUSEMENT AND BETTING TAX (FIRST AMENDMENT) ACT, 1988

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ACT

to amend the Assam Amusement and Betting Tax Act, 1939 as adapted by Mizoram (hereinafter referred to as the Principal Act).

Whereas the Assam Amusement and Betting Tax Act, 1939 has been adapted and made applicable in Mizoram and whereas it is necessary to make an addition to the public revenue of Mizoram, it is expedient to make amendment of the said Act in its applicability in Mizoram.

Be it enacted by the Legislative Assembly of Mizoram in the thirty-ninth year of the Republic of India as follows :-

Short title extent, and commencement. 1. (1) This Act may be called the Mizoram Amusement and Betting Tax (First Amendment) Act, 1988.

(2) It shall extend to the whole of the State of Mizoram.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. ~~In preamble and wherever in the body of the Principal Act, the word "Assam" occur, the said word shall be substituted and read as "Mizoram".~~

Amendment of clause (b) of Sub-section (1) of section 3 of the Assam Amusement and Betting Tax Act, 1939. 3. In the Assam Amusement and Betting Tax Act, 1939, in clause (b) of sub-section (1) of Section 3 -

(1) in item (1) for the words "Rupee one or less" appearing in the first column, the words "Rupees two or less" shall be substituted and

for the words "twenty five per centum" appearing in the second column against it, the words "fifty per centum" shall be substituted.

(2) in item (2), for the words "Rupees two or less but more than one rupee" appearing in the first column, the words "More than Rupees two and upto rupees three" shall be substituted and

for the words "fifty per centum" appearing in the Second column against it, the words "Seventy five per centum" shall be substituted.

(3) in item (3) for words "More than Rupees two" appearing in the first column the words "More than rupees three" shall be substituted and

for the words "Sixty per centum" appearing in the second column against it, the words "cent per centum" shall be substituted.