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## NOTIFICATION

No. LAD/VC-65/91, the 23rd October, 1991. In exercise of the powers conferred under section 5 (c) of the Mizo District (Administration of Town Committee) Act, 1955, the Governor of Mizoram is pleased to make the following rules, namely :—

1. Short title : (a) This Rule may be called the Mizoram (Collection of lighting tax) Rules, 1991;  
extent and commencement  
(b) It shall extend to the notified areas where street lights are provided by the Government of Mizoram except in Chhintuipui District ;  
(c) It shall come into force at once.
2. Definitions : In this Rules, unless there is anything repugnant in the subject or context—
  - (a) 'Lighting Tax' means a sum of money payable to the Government in cash by a household;
  - (b) 'Area' means an area where street lights are fitted in a village/street;
  - (c) 'Village' means a village/street where street lights are provided.
3. Area to be covered for imposition of lighting tax : The Power & Electricity Department shall be competent to declare the places where power supply is given so as to warrant imposition of lighting tax. The tax shall be imposed to every house-hold within the notified area as the Govt. may declare in the Official Gazette.

4. Rate of Tax : The Government may fix the rate of lighting tax from time to time not exceeding Rs. 14 (Rupees fourteen) per year per house-hold. Government may also fix different rate for different areas, depending upon nature of power supply given to various localities.
5. Mode of collection of Taxes. : Government may appoint collecting agents or may make arrangement for collection of taxes by public auction for a lease of 1 year.
6. Arrear and defaulter : The tax payers under these Rules shall clear the tax imposed by the competent authority within the time as may be fixed for payment. The defaulter shall be treated as a land revenue defaulter.

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