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NOTIFICATION

No. TXT/136/86/236, Dated Aizawl, the 23rd December, 1991. In exercise of the powers conferred under sub-section (2) of Section 4 of the Mizoram Sales Tax Act, 1989 the Governor of Mizoram is pleased to reduce the rate of tax leviable on sale of Surgical appliances, dressings including sanitary napkins, sanitary towels, medicines and drugs which were previously classified in the category of "Other goods" in Schedule-II of the Act, from 5 per centum to 2 per centum. Further, the following clause shall be inserted as "Sl. No. 5 in Schedule-II of the Act :

Sl.No.	Descript	Rate of Tax
5 —	Surgical appliances, dressings including sanitary napkins and sanitary towels, medicines and drugs other than those exempted under Schedule-III of the Act.	2 per centum.

2. The reduced rate will take effect from the first of January, 1992.

Rin Sanga,
Secretary to the Govt. of Mizoram,
Taxation & Excise Department.