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NOTIFICATION

No.G.27032/1/92-TAX/160, the 14th June, 2001. In exercise of powers conferred by sub-section (2) of Section 4 of the Mizoram Sales Tax Act, 1989 (Act No. 8 of 1989) as amended from time to time, and in supersession of Notification No.G.27032/1/92-TAX/Pt dt. 1.11.99, the Governor of Mizoram is pleased to add and modify entries in Schedule II of the Act aforesaid and to further specify the rates of tax as indicated in the Schedule II below which will come into force with effect from 1st day of July, 2001.

SCHEDULE—II

(See Section 4)

Sl.No.	Description of goods	Rate of Tax
(1)	Motor vehicles, chassis of motor vehicles, motor scooters, three wheelers excluding tractors, powertillers, earthmovers, excavators.	6%
(2)	Spare parts and accessories of motor vehicles, motor scooters, motor cycles, tyres and tubes excluding parts and accessories of tractors, powertillers, earthmovers, excavators.	8%
(3)	Air-Conditioners, Refrigerators, Cooling Appliances, Geysers, Televisions, Video Cassette Recorder, Video Cassette Player, Compact Disc/Video Compact Disc Players, Home-Theatres, Video Camera, Washing machine, Vacuum Cleaners, Dish washers, Air purifiers, Voltage Stabilizer, Transformers, Photocopiers, Fax machines, Wireless set and their parts and accessories thereof.	12%

- (4) Computers and Information Technology products. (List of Information Technology products appended in Annexure). 4%
- (5) All arms including rifles, revolvers, pistol and ammunitions for the same. 12%
- (6) Gold, Silver and other precious stones. 5%
- (7) Building materials including cement such as Iron and Steel, Floor-tiles, wall-tiles of all types including ceramic, glazed tiles, mosaic tiles, marble, granite and other decorative stones slabs, white sheets, plain or corrugated sheets made of iron or other materials including asbestos, paints of all kinds lacquers distempers, cement colour, enamels, varnishes, pigments, glue, adhesive, thinner, turpentine, putty, polish and sealants. 4%
- (8) Cosmetics and toilet goods such as hair oil, hair cream, tooth paste, tooth powder, tooth brush, shampoo, soap of all varieties, detergents of all kind, hair-dye, scents, perfumes, cream, body and face powder, lipstick, eye-lashes, shaving sets, razors, razor-blades, shaving sticks, shaving cream, shaving brush, shaving soaps, sanitary towels, sanitary napkins. 12%
- (9) Tinned, packed or bottled foods, cakes, biscuits, Confectionaries, drinks, butter, ghee, cream, cheese, milk food excluding locally produced/manufactured of these goods and such other goods exempted under Schedule-I. 8%

Vanbela Pachuau,
Secretary to the Govt. of Mizoram,
Taxation Department.

ANNEXURE

LIST OF INFORMATION TECHNOLOGY PRODUCTS.

HSN Code	Description of Items.
84.69	Word Processing Machines and Electronic Typewriters.
84.70	Electronic Calculators.
84.71	Computer Systems and Peripherals, Electronic Diaries.

- 84.73 Parts and Accessories of HSN 84.69, 84.70 and 84.71 for items listed above
- 85.01 DC Micromotors/Stepper motors of an output not exceeding 37.5 Watts
- 85.03 Parts of HSN 85.01 for items listed above.
- 85.04 Uninterrupted Power Supplies (UPS) and their parts
- 85.05 Permanent magnets and articles intended to become permanent magnets (Ferrites)
- 85.17 Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems; videophones.
- 85.18 Microphones, Multimedia Speakers, Headphones, Earphones and combines Microphone/Speaker Sets and their parts
- 85.20 Telephone answering machines
- 85.22 Parts of Telephone answering machines
- 85.23 Prepared unrecorded media for sound recording or similar recording of other phenomena
- 85.24 IT Software on any media
- 85.25 Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras.
- 85.27 Radio communication receivers, Radio pagers
- 85.29 (i) Aerials, antennas and their parts
(ii) Parts of items at 85.25 and 85.27 listed above
- 85.21 LCD Panels, LED Panels and parts thereof
- 85.32 Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof
- 85.33 Electrical resistors (including rheostats and potentiometers), other than heating resistors
- 85.34 Printed circuits
- 85.36 Switches, connectors and Relays for upto 5 Amps at voltage not exceeding 250 Volts, Electronic fuses
- 85.40 Data/Graphic Display tubes, other than TV picture tubes and parts thereof

- 85.41 Diodes, transistors and similar semi-conductor devices; Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals
- 85.42 Electronic Integrated Circuits and Micro-assemblies
- 85.43 Signal generators and parts thereof
- 85.44 Optical fibre cables
- 90.01 Optical fibre and optical fibre bundles and cables
- 90.13 Liquid Crystal Devices, Flat Panel display devices and parts thereof
- 90.30 Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Network & Logic analyser and Signal analyser.