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NOTIFICATION

No. G. 27032/1/92-TAX/Pt, the 1st November, 1999. In exercise of the powers conferred by sub-section (2) of section 4 of The Mizoram Sales Tax Act, 1989 (No. 8 of 1989) and in supersession of all the previous Notifications issued earlier to this effect, the Governor of Mizoram is pleased to specify the rates of tax payable by a dealer on sales of goods as given in the schedule below :

SCHEDULE II (See Section 4)

Sl. No.	DESCRIPTION OF GOODS	RATE OF TAX
1.	Motor vehicles, chasis of motor vehicles, motor scooters, motor cycle excluding Tractors, powertillers, earthmover, excavators.	— 2 paise in the rupee.
2.	Spare parts and accessories of motor vehicles, motor scooters, motor cycles, tyres and tubes excluding parts and accessories of Tractor, powertillers, earthmovers, excavators.	— 5 paise in the rupee.
3.	Refrigerators, air conditioning plant, washing machine, geysers, air cooler including their parts and accessories.	— 5 paise in the rupee.
4.	Television set, video cassette recorder, video cassette player, video C.D. player, telephone including their parts and accessories.	— 5 paise in the rupee.
5.	Computers of all varieties, fax machines, photo copiers and their parts and accessories.	— 5 paise in the rupee.
6.	All arms including rifles, revolvers, pistol and ammunitions for the same.	— 5 paise in the rupee.
7.	Gold, Silver and other precious stones.	— 5 paise in the rupee.

C. Rokhama,
Secretary to the Govt. of Mizoram,
Taxation Department.