

Regd. No. N.E. 27



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NOTIFICATION

No. LAD. 18 (E) 73/17. the 4th Sept. 1974. In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Regulation made by the Lakher District Council under sub-paragraph (4) of paragraph 8 of the said Schedule which has been assented to by the Administrator of Mizoram is hereby published

(J. MALSAWMA)

Under Secretary to the Govt. of Mizoram,
Local Administration Deptt.

REGULATION NO. 2 OF 1974.
THE LAKHER DISTRICT COUNCIL (TAXES) REGULATION, 1974.

A REGULATION

Preamble:- Whereas it is expedient to provide for the levy and collection of certain taxes and tolls.

And whereas under to the Constitution of India (hereinafter referred to as "the Constitution" the District Council for an autonomous District is empowered to make rules for the levy and collection of taxes on professions, trades, callings and employments, taxes on animals, Vehicles and boats, taxes on entry of goods into a market for sale therein, and tolls on passengers and goods carried in ferries and taxes for the maintenance of Schools, Dispensaries or Road.

Now, therefore, in exercise of the said powers and of all other powers enabling it in that behalf, the District Council of the Lakher District is pleased to make the following Regulation:-

1) Short title, extent and commencement:-

- 1) This Regulation may be called the Lakher District Council (Taxes) Regulation, 1974.
- 2) It extends to the whole of the Lakher District Council area.
- 3) It shall come into force at once.

2. Definitions:

In this Regulation except where it is otherwise expressly provided for, or the context otherwise requires:-

- (a) "District" means the autonomous Lakher District as provided in Part III of the table appended to paragraph 20 of the Sixth Schedule to the Constitution of India.
- (b) "District Council" means the autonomous Lakher District Council.
- (c) "Executive Committee" means the Executive Committee of the Lakher District Council.
- (d) "Lakher" means a member of any Lakher (Mara) Tribe.
- [e] "Prescribed" means prescribed by rules to be made by Executive Committee of the District Council.
- [f] "Tribal" means any person who is a member of a Schedule Tribe specified as such by order made the President of India under Article

342 [1] of the Constitution of India as modified by law made by Parliament from time to time in so far as the specification pertains to the autonomous District of Mizoram

3. **Ferries :** The District Council may introduce ferries at any point or important communications on such conditions as may be prescribed from time to time.
4. **Market Taxes :** The District Council may, from time to time, prescribe rules and Regulations for collection of market taxes, and may further prescribe rules for the smooth and equitable conduct of business in the markets.
5. **Boat :** (a) The following classes of boats plying on the rivers for purpose of trade in the District shall be liable to a boat tax of Rs. 5/- per trip made from outside the District to any place inside the District.
 - (1) Boats owned by non-tribals irrespective of who uses or runs the boat for trade ;
 - (2) Boats owned by tribals when used or runs by non-tribals.
6. **Animals :** Any person having 5 or more in aggregate of the following animals irrespective of kind or gender not below the age of three years on the 1st of April liable to a tax of Rupee one per such animal per year :-
 Buffalo, Goyal, Bull, Bullock, Cow, Pony, Horse, Donkey, Mule and Ass : Provided that person having less than 5 such animals shall be exempted from payment of the tax.
7. **Profess-** Taxes on Professions, trades, callings and employments shall be assessed and collected by the District Council in accordance with the provisions laid down in the Lakher Autonomous District Council (Professions, Trades, Callings and Employments Taxation) Act, 1973.

8. (a) Every Lakher or (Mara) and other Tribal trader who has a permanent place of business in the Saiha & Tuipang Towns shall be liable to a trade tax of Rs. 30/- per year.
- (b) Every such trader who has a place of business other than in the Saiha & Tuipang town shall be liable to a trade tax of Rs.20/- per year.
- (c) Persons who carry on business in registered stalls shall be liable to a trade tax of Rs.15/- per year.
- (d) Every Lakher and other tribal trader who carries on his business without having permanent place of business as aforesaid shall be liable to a tax of Rs.10/- per year.
9. Any person failing to fulfil any of the provisions of this Regulation shall be liable to pay double the amount due from him in cash or in kind or by confiscation of his properties of equal value.