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NOTIFICATION

No. H. 12018/64/95-LJD/17, the 17th December, 2002. The following Act of the Mizoram Legislative Assembly, which received the assent of the Governor of Mizoram is hereby published for general information.

The Mizoram Act No. 13 of 2002.

The Taxation Laws (Mizoram Amendment) Act, 2002.

Received the assent of the Governor of Mizoram on the 4th December, 2002.

THE TAXATION LAWS (MIZORAM AMENDMENT) ACT, 2002.

AN ACT

Further to amend the Assam Amusement and Betting Tax Act, 1939 (hereinafter referred to as the principal Act) adapted in Mizoram.

It is enacted by the Legislative Assembly of Mizoram in the fifty-Third year of the Republic of India as follows :—

1. SHORT TITLE, EXTENT AND COMMENCEMENT —

- (1) This Act may be called the Taxation Laws (Mizoram Amendment) Act, 2002.
- (2) It shall extend to the whole of Mizoram.

- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. ADDITION OF NEW SECTION —

In the principal Act, after Section 3C, the following section shall be inserted as Section 3D, namely —

"3D. The State Government may, by notification in the Official Gazette, reduce or enhance the rate or rates of tax leviable under Sections 3, 3A, 3B or 3C and, thereupon, such rate or rates shall be deemed to have been amended accordingly".

P. Chakraborty,
Secretary,
Law & Judicial Deptt.
Govt. of Mizoram.