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NOTIFICATION

No. H.12018/243/2021-LJD (TAX), the 15th March, 2024: The following Act is hereby published for general information.

“The Mizoram Goods and Services Tax Act, 2017”

(Act No. 3 of 2024)

(Received the assent of the Governor of Mizoram on 12.03.2024)

THE MIZORAM GOODS AND SERVICES TAX (AMENDMENT) ACT, 2024

AN
ACT

to provide relaxation in the provisions of the Mizoram Goods and Services Tax Act, 2017 and for matters connected therewith or incidental thereto.

It is enacted by the Legislative Assembly of Mizoram in the Seventy- fifth Year of the Republic of India as follow:-

Short title and
Commencement.-

1. (1) This Act may be called the Mizoram Goods and Services Tax (Amendment) Act, 2024.

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

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of the provision.

Amendment of section 2.-

2. In section 2 of the Mizoram Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), -

(a) after clause (80), the following clauses shall be inserted, namely:-

“(80A) “online gaming” means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) “ online money gaming” means online gaming in which players pay or deposit money or money’s worth, including virtual digital assets, in the expectation of winning money or money’s worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;”

(b) after clause (102), the following clause shall be inserted, namely:-

“(102A) “specified actionable claim’ means the actionable claim involved in or by way of-

- (i) betting;
- (ii) casinos;
- (iii) gambling;
- (iv) horse racing;
- (v) lottery; or
- (vi) online money gaming;”

(c) in clause (105), the following proviso shall be inserted at the end, namely:- “Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money’s worth, including virtual digital assets, supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier liable to pay the tax in relation to the supply of such actionable claims;”

(d) after clause (117), the following clause shall be inserted, namely:-

“(117A) “virtual digital asset” shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961;”

Amendment of section 24.-

3. In section 24 of the principal Act,-

(a) in clause (xi), the word “and” occurring at the end, shall be omitted;

(b) after clause (xi), the following clause shall be inserted, namely:-

“(xia) every person supplying online money gaming from a place outside India to a person in India; and”.

- Amendment of Schedule III.- 4. In the principal Act, in Schedule III, in paragraph 6, for the words “lottery, betting and gambling” the words “specified actionable claims” shall be substituted.
- Transitory provision.- 5. The amendments made under this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

Secretary,
Law and Judicial Department,
Govt. of Mizoram