

MANIPUR TAXATION LAWS (AMENDMENT) ACT, 1972

Act Date of Assent ..j.SI 7 Date of Publication THE MANIPUR TAXATION LAWS (AMENDMENT) to amend certain taxation laws in the State. BE it enacted by the Legislature of Manipur in the Twenty-third Year of the Republic of India, as follows . Short title 1. (1) This Act may be called the Manipur Taxation Act, 1972. commence (2) It extends to the whole of Manipur. (3) It shall come into force at once. 2. The existing Schedule 11 appended to the Assam of Sales Tax Act, 1947 (Assam Act XVII of 1947) as extended to Manipur shall be substituted by the following, namely "Schedule 11 (See Section 4) Sl. No. (1) Classes of goods (2) 1. Special goods 2. Bicycles 3. (a) Chillies (b) Hotel bills 1/- Rate of tax (3) Ten paise in the rupee. Five paise in the rupee. Five paise in the rupee.

3. After Sl.No. 15 of the Schedule I appended to the Amendment of *hedule Assam Sales Tax Act, 1947 (Assam Act XVII of 1947) z. as extended to Manipur, insert . "16. Iron & Steel furniture other than Safes and Almirah s

17. India made Foreign Liquors .Amendment 4. In the Assam Amusements and Betting Tax Act, 1939 of (Assam Act V I Of 1 939) GS extended to -Manipur : 18. 2 4. Ready-made garments other than (i) fur-coats (ii) garments made of pure silk cloth ; and (iii) garments sold at a price of Rs. 30/- (thirty) per piece or more 5. Footwear including Chappals 6. Wooden furniture 7. Other goods 1. Four paise in the rupee Seven paise in the rupee. Three paise in the rupee. Five paise in the rupee.". of 30) tax (a) In the existing section I S and section 18, for the words ' •ten per wherever they occur, shall be the words : -fiR per cent", substituted. (b) For the existing sutvsection (1) of section 3, the following shall be substituted, namely : •

•3. Tax on payments for admission to enterta;nments (1) Except as otherwise expressly provided in this Act there shall as from the date or. which this Act comes into force, be charged, levied and paid 10 the Government of Manipur a tax, hereinafter reierred to as the cnteuainmen!s t x on any payments for aamission to am theatre, c•hibition or circus or anv class cinematograp of entertainmnt to which the •tor, Manipur may apply this sub-section, at the rates specified below : the emount of the Where tre exclud.ititc (i) is less than one rupee, forty per centum of such payment. (ii) is one rupee or more but is less than two rupees. seventy per centum of such payment. (iii) is two rupees or more one hundred per centum of such payment • Pros. ided that if the total tax is not a multiple of five it shall be rounded off to the next higher multiple oi five paise.". In the Manipur (Sales of Motor Spirit and Lubricants) Taxation Act, 1962 (55 of 1962) : for existing sub-section (1) of section 3, the following shall be substituted, namely : • '3. Levy of tax—(1) There shall be levied and collected Amendment of section 3. from every dealer a tax on all sales effected by him of the following goods at such rates as may be fixed by the Government, from time to time, by notification in the Official Gazette, not exceeding the rates specified below : (i) motor spirit (except diesel oil and internal combustion oils other than petrol (ii) lubricants (iii) diesel oil and internal com- bustion oil other than petrol (iv) crude oil 1 5 paise per litre. IO paise per litre. IO paise per litre. 1 paisa per litre."

6. The Manipur Taxation Laws (A mendrnt) Ordinance, Repeal.1972 (No. I of 1972) is hereby repealed.