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NOTIFICATION

No.H.12018/239/2015-LJD, the 5th August, 2015. The following Act is hereby published for general information.

The Mizoram Entry Tax Act, 2015

(Act No. 8 of 2015)

Zahmingthanga Ralte,

Joint Secretary to the Govt. of Mizoram.

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Act No. 8 of 2015

THE MIZORAM ENTRY TAX ACT, 2015

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ACT

To levy a tax on the entry of goods into any local area in Mizoram for consumption, use or sale therein for the purpose of providing the infrastructure development within the State of Mizoram and for matters connected and incidental thereto.

Preamble: Whereas it is expedient to provide for the imposition of a tax on the entry of goods into any local area in Mizoram for consumption, use or sale therein for the purpose of providing the infrastructure development within the State of Mizoram and for matters connected and incidental thereto;

It is hereby enacted in the Sixty-Sixth Year of the Republic of India as follows;

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| 1. Short title, | (1) | This Act may be called the Mizoram Entry Tax Act, |
| 2015. extent and | (2) | It shall extend to the whole of the State of Mizoram. |
| commencement: | (3) | It shall come into force on such date as the State Government may, |
| by | | notification, in the Official Gazette, appoint. |
| 2. Definitions: | (1) | In this Act, unless the context otherwise requires :- |
| Authority | (a) | “Assessing Authority” in relation to any importer means the competent to assess such Importer; |
| | (b) | “Entry of goods into a local area” with all its grammatical variations and cognate expressions, means, entry of goods as specified in the Schedule into a local area from any place outside that local area including a place outside the State for consumption, use or sale therein; |
| | (c) | “Entry Tax” means a tax on the entry of goods into a local area for consumption, use or sale therein, levied and payable in accordance with the provisions of this Act; |

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