

NAGALAND GOODS & SERVICES TAX (EIGHT AMENDMENT) ACT, 2024

The Nagaland Gazette PART-V NOTIFICATION August 31, 2024 Dated Kohima, the 22nd August, 2024. NO.LAW/BILL/23-28/2024 The Nagaland Goods and Services Tax (Eight Amendment) Act, 2024 Act 5 of 2024 duly assented by the Hon'ble Governor on 23rd July 2024 is hereby published for general information. Sd/- THEJANGU-U KIRE Secretary to the Govt. of Nagaland. Nagaland Goods and Services Tax (Eight Amendment) Act, 2024 Act further to amend the Nagaland Goods and Services Tax, Act 2017 (Act 4 of 2017) to incorporate the amendments made to the CGST Act* 2017 to bring uniformity in the application of the CGST and SGST Acts. Be it enacted by the Legislature of Nagaland in the Seventy-fourth year of the Republic of India as follows: - Short title and commencement (a) This Act may be called the Nagaland Goods and Services Tax (Eight Amendment) Act, 2024, (b) It shall extend to the whole of Nagaland (c) It shall come into force on such date as the State Government may, by notification 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 that provision. Amendment of section 2 In section 2 of the Nagaland Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),— After clause (SO), the clauses shall be inserted. i. namely: '(80.4) "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, schertev competition or any other activity or process, of which 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;'; 36 Amendment of section 24 Amendment of Schedule III. Transitory provision The Nagaland Gazette, Part-V August 31, 2024 11. 111. after clause (102), the following clause shall be inserted* i (CA) "specified actionable claim" means the namely: actionable involved in or by way of— i, betting; ii- casinos; iii, gambling; iv horse racing; v. lottery; or vi, online money earning- in clause (105), the following proviso shall be inserted at the end, namely: "Provided that a person who organizes 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, for 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 of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims: t: after clause (117), the following clause shall be inserted, namely 117(1) "virtual digital asset" shall have the same meaning as assigned to it in clause (47M) of section 2 of the Income-tax Act, 1961 ; ' 3

4. In section 24 of the principal Act,—In clause (xi), the word "and" occurring at the end, shall be omitted; 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" 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. 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. August 31, 2024 The Nagaland Gazette, Part-V 37 THE NAGALAND GOODS AND SERVICE TAX (EIGHT AMENDMENT) BILL, 2023. (As passed by the Nagaland Legislative Assembly on the 29th February, 2024) [his Bill was passed by the Nagaland Legislative Assembly on Kohima. The 29-02-2024 Kohima. The 23-07-2024 SHARINGAIN LONGKIC MER SPEAKER Nagaland Legislative Assembly I assent to this Bill LA. GANESAN GOVERNOR