

NAGALAND (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING
MOTOR SPIRIT & LUBRICANTS) TAXATION AMENDMENT ACT, 1999

159 The Nagaland (Sale of Petroleum and petroleum Product Including Motor Spirit & Lubricants) Taxation (Amendment) Acts, 1999 (Act No. 4 of 1999) Received the Assent of the Governor of Nagaland on 20.03.1999 and Published in the Nagaland Gazette Extraordinary dated 30th March 1999 An -Act- Further to amend the Nagaland (sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967: 1

2. Short title, Extent and Commencement:- i.li. lii. This act may be called the Nagaland (Sales of petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (amendment) Act, 1999. It shall extend to the whole of the State of Nagaland. It shall come into force with effect from 1st April, 1999. Amendment of Section 3:- Sub Section (1) of Section 3 of the Nagaland (Sales of petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1967 shall be substituted by the following, namely:- Section 3 (1): There shall be levied and collected from every dealer a tax on sales of the following goods at the rates specified below:- 1. li. lii. iv. v. vi. vil. viii. Motor Sprit (Except diesel oil And internal combustion oils Other than petrol) Lubricants, including grease Diesel oil and other internal Combustion oils other than Petrol Crude oil Kerosene Aviation Turbine Fuel Aviation Motor Spirit other Turbine Fuel All other products obtained as derivatives of Petroleum and natural Gas. = 17 paise in a rupee = 12 paise in a rupee = 16 paise in a rupee — 4 paise in a rupee = 5 paise in a rupee = 15 paise in a rupee = 15 paise in a rupee = 12 paise in a rupee

