



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No.12 Kohima, Friday, June 28, 2013, Ashadha 7, 1935 (Saka)

**GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
REVENUE BRANCH**

NOTIFICATION

Dated Kohima the 28 June, 2013.

F. No. FIN/REV-3/23/02 : In exercise of the powers conferred by sub-section 6 of Section 12 and 22 of the Nagaland Value Added Tax Act, 2005, the Governor of Nagaland is pleased to make the following amendments to the Schedules of the Nagaland Value Added Tax Act, 2005, as follows:

- (i) The existing Schedule VII which prescribes the tax on Works Contract shall be substituted by the following, namely:

**"Schedule VIII
[See section 12(5)]**

Sl. No.	Condition	Rate of Tax
1.	Without any deduction whatsoever	4.75%
2.	With deduction on account of labor and service charges subject to a maximum of 65% of the total value of works contract	13.25%

2. This notification shall come into force from the date of its publication in the official Gazette.

Sd/-

Toshi Aier
Addl. Chief Secretary & Finance Commissioner



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**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 14 Kohima, Friday, June 28, 2013, Ashadha 7, 1935 (Saka)

**GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)**

NOTIFICATION

Dated Kohima the 28 June, 2013

F. No. FIN/REV-3/6/2001 : In exercise of the powers conferred by sub-section 6 of Section 12 and 22 of the Nagaland Value Added Tax Act, 2005, the Governor of Nagaland is pleased to make the following amendments to the Schedules of the Nagaland Value Added Tax Act, 2005, as follows:-

- (i) In the existing Schedule V, the words "*all tobacco and tobacco products other than manufactured tobacco, bidis and tobacco used in the manufacture of bidis*" listed in Entry 134 shall be substituted by "all tobacco and tobacco products". The VAT rate shall stand increased from 15% to 18%.
2. This notification shall come into force from the date of its publication in the official Gazette.

Sd/-

Toshi Aier
Addl. Chief Secretary & Finance Commissioner