

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

NOTIFICATION

Dated Kohima the 16th July 2015.

No. FIN/REV-3/VAT/10/05: In exercise of the powers conferred by sub-section 6 of section 12 and section 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.

- (i) In **Schedule IV**;
- a. the rates prescribed in all the Entries including Entry 45- "Declared Goods as specified in Section 14 of the CST Act, 1956 (Central Act 74 of 1956) other than goods specified in Schedule I" shall stand increased from 4.75% to 5%.
 - b. "Spare parts of motor vehicles" listed in Entry 353 shall stand deleted.
- (ii) In **Schedule V**;
- a. the rates prescribed in all the Entries, except Entry 154 - "Tobacco and tobacco products" shall stand increased from 13.25% to 14.50%.
 - b. the rate prescribed under Entry 154 - "Tobacco and tobacco products" shall stand increased from 18% to 25%.
 - c. After entry 174, a new Entry shall be inserted namely:-

Sl. No.	Description of goods	Rate of tax
175	Spare parts of motor vehicles	14.5%

- (iii) In **Schedule VIII**, the rate prescribed on works contract under Entry 1 and Entry 2 shall stand increased from 4.75% to 5% and from 13.25% to 14.5% respectively.

This notification shall come into effect from the first day of August 2015.

sd/-
Temjen Toy
Principal Secretary & Finance Commissioner.

No.FIN/REV-3/VAT/10/05

Dated 16th July 2015.

Copy for information to:-

1. The Commissioner & Secretary to the Governor of Nagaland, Raj Bhavan, Kohima.
2. O.S.D. to the Chief Minister Nagaland, Kohima.
3. The Sr. P.S. to all Hon'ble Ministers, Nagaland.
4. Sr. P.S. to all Hon'ble Parliamentary Secretaries, Nagaland.
5. The O.S.D. to the Chief Secretary Nagaland, Kohima.
6. All the Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries/Secretaries/Addl. Secretaries to the Government of Nagaland.
7. All Heads of Department.
8. The Commissioner of Taxes, Nagaland, Dimapur.
9. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
10. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
11. The Director, Information & Public Relations, Kohima for wide publicity.
12. Guard file.

(Temjen Toy)

Principal Secretary & Finance Commissioner