

# THE NAGALAND SALES TAX (AMENDMENT) ACT, 1980

(NAGALAND ACT NO. 1 OF 1981)

(Received the assent of the Governor of Nagaland on the 16th January, 1981 and published in the Nagaland Gazette dated 31<sup>st</sup> March, 1981)

*An*

*Act*

Further to amend Nagaland Sales Tax Act, 1967 (No. 11 of 1967). It is hereby enacted in the thirty first year of Republic of India as follows

## **1. Short title, extent and commencement.**

- (1) This Act may be called the Nagaland Sales Tax (Amendment) Act, 1980.
- (2) It shall come into force on such date as the State Government may by notification in the Official Gazette appoint.
- (3) It shall extend to the whole of Nagaland.

## **2. Amendment of Section 5.**

Section 5 of the Nagaland Sales Tax Act, 1967 (11 of 1967) (as amended by Nagaland Sales Tax (Amendment) Act, 1974) shall be substituted by the following namely : —

5. The tax payable by a dealer under this Act shall be at the rates specified in the Schedule 1 attached to this Act; provided that the State Government may, by notification in the official Gazette, notify different rates for different classes of goods provided further that the rate on any class or classes of goods shall not exceed twenty five per-centum.”