

**THE NAGALAND PASSENGERS AND GOODS
TAXATION (AMENDMENT) ACT, 1989.**

(THE NAGALAND ACT NO 11 OF 1989)

*Received the assent of the Governor of Nagaland on 30th June '89
and published in the Nagaland Gazette extraordinary dated*

30th June '89

An

Act

to amend the Nagaland Passengers and Goods Taxation Act, 1967

It is hereby enacted in the Fortieth year of the Republic of India as follows

1. Short title, extend and commencement.

- (1) This Act maybe called the Nagaland passengers and Goods Taxation (Amendment) Act, 1989.
- (2) It shall extend to the whole of the state of Nagaland.
- (3) It shall come into force on such date as the State may, by notification in the official Gazette, appoint.

2. Substitution of Section 3.

For Section 3 of the Nagaland Passengers and Goods Taxation Act, 1967 herein after called the Principal Act, the following shall be substituted, namely : —

- (3) There shall be levied, charged and paid to the State Government a lumpsum rate of tax on passenger and goods as specified in the Schedule to this Amendment Act.

3. Amendment of Section 9.

In Section 9 of the principal Act, for the words “one and a half time “Substitute the words” three times the amount of tax”.

4. Amendment of Section 22.

In Sub-Section (1) of Section 22 of the principal Act, for the words “one thousand rupees” substitute the words “two thousand rupees” and for the words “twenty five rupees” substitute the words “fifty rupees”.

SCHEDULE
(See Section 3)

Items	Up to 5 Tonnes (Pay load)		Rate of tax Above 5 tonnes (Pay load)	
	Ann- ual Rs.	per diem Rs.	Ann- ual Rs.	per diem Rs.
A. Motor Vehicles for transportation of passengers & goods on Hire				
Vehicles more than 12 years old.	1000	15.00	2000	25.00
2. Vehicles more than 12 years old.	750	10.00	1500	20.00
B. Stage Carriage and city buses with route length not exceeding 44) KM. operating on permit with route length exceeding 40 kms.	2000	—	—	20.00
C. Stage carriage and city buses wholly and mainly within the areas of the Town Committee	2000	—	—	20.00
Taxi and Taxi Cabs	1000	—	—	10.00
Three Wheelers	750	—	—	7.50
D. Composite permit vehicles				
(i) Where the composite permit is issued by any of the States of West Bengal, Bihar, Oris.sa and Uttar Pradesh	1000	—	—	—
(ii) Where the composite permit is issued by any of the States of Assam Maghalaya, Mizoram, Tripura, Manipur and Arunachal Pradesh	500	—	—	—
E. National Permit Vehicles	750	—	—	—