



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

Vol XVII Aizawl,

Tuesday

20.9.1988

Bhadra 29,

S.E. 1910

Issue No. 109 (B)

NOTIFICATION

NO. LJD. 27/87/33, the 20th September, 1988. The following Act which received the assent of the Governor of Mizoram is here by published for general information.

Mizoram Act No. 7 of 1988

The Mizoram (Professions, Trades, Callings and Employments Taxation) (Second Amendment) Act, 1988

(Received the assent of the Governor of Mizoram on 12th September, 1988).

K.N. Srivastava,
Secretary to the Govt. of Mizoram
Law, Judicial & Parliamentary Affairs Deptt.

MIZORAM ACT NO. 7 OF 1988, THE MIZORAM (PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION) (SECOND AMENDMENT) ACT, 1988

AN ACT

further to amend the Mizoram (Profession, Trades, Callings and Employments Taxation) Regulation, 1963 (hereinafter referred to as the principal Act).

Be it enacted by the Legislative Assembly of Mizoram in the thirty-ninth year of the Republic of India as follows :-

Short title,
extent and
commence-
ment

1. (1) This Act may be called the Mizoram (Professions, Trades, Callings and Employments Taxation) (Second Amendment) Act. 1988

(2) It shall have the like extent as the Principal Act.

(3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

Substitution of
new Schedule
to the principal
Regulation.

2. For the schedule to the Mizoram (Professions Trades, Callings and Employments Taxation) Regulation, 1963, the following Schedule shall be substituted, namely :-

THE SCHEDULE

(See Section 4)

In the case of every person where the total gross income :-

	AMOUNT OF TAX
(1) does not exceed Rs. 10,000/-	Nil
(2) exceeds Rs. 10,000/- but does not exceed Rs. 15,000/-	Rs. 50.00
(3) exceeds Rs. 15,000/- but does not exceed Rs. 25,000/-	Rs. 100.00
(4) exceeds Rs. 25,000/- but does not exceed Rs. 35,000/-	Rs. 175.00
(5) exceeds Rs. 35,000/-	Rs. 250.00