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#### NOTIFICATION

**No.J.11020/1/2012-TAX, the 16<sup>th</sup> September, 2015.** In exercise of the powers conferred by sub-section (3) of section 11 read with Section 19 of the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005), the Governor of Mizoram is pleased to amend and revise VAT rate on Tobacco Products including Cigarettes, Cigars, Cigarillos and Vaihlo in all forms from the existing 20% to 30% in Scheduled - 11 Part 'D' of Mizoram Value Added Tax Act, 2005 with effect from the date of issue of this Notification.

This issues with the approval of Council of ministers conveyed vide No. J. 11011/1/2015-Pol II : Dt. 20.8.2015.

**L.N. Tochwang,**  
Secretary to the Govt. of Mizoram,  
Taxation Department.