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NOTIFICATION

No.J. 19013/1/2005-TAX, the 17th Nov, 2015. In continuation of this Department's Notification of even no: dt.20.5.2015, the effective date for raising the rate of "**Composition Scheme for Works Contract**" from 2 % to 4 % of the total aggregate value of the works contract received or receivable by him is 20.5.2015 (Wednesday) and that:

- (i) All agreements under the "Composition Scheme for Works Contract" signed and executed before 20.5.2015 (Wednesday) shall be charged at the rate of 2% of the total aggregate value of the works contract received or receivable by him.
- (ii) All agreements under the "Composition Scheme for Works Contract" signed and executed before 20.5.2015 (Wednesday) shall be charged at the rate of 2% of the total aggregate value of the works contract received or receivable by him even though practical execution of the works has to be completed after 20.5.2015.
- (iii) All agreements under the "Composition Scheme for Works Contract" signed and executed after issuing this Notification on 20.5.2015 (Wednesday) shall be charged at the rate of 4% of the total aggregate value of the works contract received or receivable by him.

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