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NOTIFICATION

No. J. 21011/1/2016-TAX, the 12th January, 2017. 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 the schedules to the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005) with effect from 1.4.2017 as follows :

- a) Serial No. 1 of Part 'D' of Schedule-II of the list shall be amended as follows :
1. "All other goods not covered by Schedule-I, Schedule II, **Part 'A', 'B', 'C', 'E' and 'F'**.
 2. In the said Schedule - II, after **Part 'E', Part 'F'** shall be inserted as follow :

Part "F" GOODS TAXABLE AT FIRST POINT OF SALE

Sl. No.	Name of Item	Rate of Tax
1.	Indian Made Foreign Liquor (IMFL) sold from the Bonded Warehouses in Mizoram	16%

These commodities shall be tax free at the retailer stage provided that tax has already been paid at the first point of sale in the State.

Lalropara,
Secretary to Govt. of Mizoram,
Taxation Department.