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NOTIFICATION

No.J. 21011/4/2016-TAX, the 1st August, 2017. In exercise of the powers conferred by sub-section (3) of Section 11 of the Mizoram Value Added Tax (Amendment) Act, 2017 (Act No. 7 of 2017) as amended from time to time, the Governor of Mizoram is pleased to revise the rate of tax on Aviation turbine Fuel (ATF) as specified below with effect from 1st August, 2017.

<u>Sl. No.</u>	<u>Name of POL</u>	<u>Existing Rates</u>	<u>Proposed (Revised) Rates</u>
1.	Aviation Turbine Fuel (ATF)	4%	0%
	a) From every dealer on his turnover from sale of ATF to the Turbo-Prop Aircraft.		
	b) From sale other than (a) above	20%	20%

Vanlal Chhuanga,
Commr. & Secretary to the Govt. of Mizoram,
Taxation Department.