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सत्यमेव जयते

**THE NAGALAND GAZETTE
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No.34 Kohima, Friday, August 30, 2013, Bhadrapada 8, 1935 (Saka)

GOVERNMENT OF NAGALAND
DEPARTMENT OF JUSTICE AND LAW
NAGALAND: KOHIMA.

NOTIFICATION

Dated Kohima the 30th August 2013

NO.LAW/BILL/29/2013 :: The Nagaland Entry Tax Act, 2013 (Act No.7 of 2013) duly assented by the Governor of Nagaland on 25.07.2013 is published herewith for general information.

Sd/-

THEJANGU-U KIRE

Dy. Legal Remembrancer to the Govt. of Nagaland

An Act

to levy a tax on the entry of goods into any local area in Nagaland for consumption, use or sale therein for the purpose of providing the infrastructure and amenities to facilitate trade and commerce within the State of Nagaland

Preamble.

Whereas it is expedient to provide for the imposition of a tax on the entry of goods into any local area in Nagaland for consumption, use or sale therein for the purpose of providing the infrastructure and amenities to facilitate trade and commerce within the State of Nagaland and for matters connected therewith or incidental thereto;

It is hereby enacted in the Sixty-third Year of the Republic of India as follows:-

Short title, extent and commencement.

1. (1) This Bill may be called the Nagaland Entry Tax Bill, 2013.
- (2) It extends to the whole of Nagaland.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Definitions.

2. (1) In this Bill, unless the context otherwise requires,-
 - (a) "Assessing Authority" in relation to any importer means the authority competent to assess such importer;
 - (b) "Entry of goods into a local area" with all its grammatical variations and cognate expressions, means, entry of goods as specified in the Schedule into a local area from any place outside that local area including a place outside the State for consumption, use or sale therein;
 - (c) "Entry Tax" means a tax on the entry of goods into a local area for consumption, use or sale therein, levied and payable in accordance with the provisions of this Bill;
 - (d) "Fund" means the Nagaland Trade Development Fund;
 - (e) "Importer" means a dealer or any other person, who in any capacity, whether on his own account or on account of a principal or any other person, effects or causes to be effected

