

**GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)**

NOTIFICATION

Dated Kohima June 18, 2012.

F.NO.FIN/REV-3/VAT/2001:- In exercise of the powers conferred by sub-section 2 of Section 5A of the Nagaland Amusement Tax Act, 1965 as amendment to date, the Governor of Nagaland is please to make the following amendments to the Schedule of the Nagaland Amusement Tax Act, 1965, as follows;

- (i) In the existing Schedule, the rates of tax prescribed in Entry 1, 2 and 3, shall stand increased as follows;

Sl. No.	Class or mode of entertainment	Rate of tax
(1)	(2)	(3)
1	Proprietor of a Cable Television Network providing service to-	
	(i)An individual subscriber	Rs10 per subscriber per month
	(ii)Hotels and Guest Houses	Rs20 per TV set per month
2	Proprietor of a hotels having its own Cable TV	Rs20 per TV set per month
3	Direct to home service providing multi-channel distribution of programmes direct to subscriber's premises by up-linking to a satellite system	Rs20 per TV set per month

This Notification shall come into force from the date of publication in the official Gazette.

(TOSHI AIER, IAS)
Addl. Chief Secretary & Finance Commissioner.

F.NO.FIN/REV-3/VAT/2001

Dated Kohima, 20th June 2012

Copy to:-

1. The Secretary to the Governor of Nagaland, Raj Bhavan, Kohima.
2. OSD to CM for information of the Chief Minister.
3. OSD to CS for information of the Chief Secretary.
4. The P.S. to all Ministers, Nagaland.
5. PS to ACS & FC for information of the Addl. Chief Secretary & Finance Commissioner.
6. All the Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries/Secretaries/Addl. Secretaries to the Government of Nagaland.
7. The Addl. Chief Secretary and Commissioner, Nagaland, Kohima.
8. All Deputy Commissioner/Addl. Deputy Commissioner of Nagaland.
9. The Commissioner of Taxes, Nagaland, Dimapur.
10. All Heads of Department.
11. The Editor, Nagaland Gazette, Kohima for information and with direction to cause Extraordinary Gazette publication on September 19, 2011 positively.
12. The Director, Information and Public Relations, Kohima for wide publicity.
13. Guard file.

(TOSHI AIER, IAS)

Addl. Chief Secretary & Finance Commissioner.