



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE  
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No. 45 Kohima, Saturday, October 19, 2013, Asvina 27, 1935 (Saka)

**NOTIFICATION**

Dated Kohima the 19<sup>th</sup> October, 2013.

**No. FIN/REV-3/VAT/10/05 (Vol-I)::** In exercise of the powers conferred by sub-section 6 of Section 12 and Section 22 of the Nagaland Value Tax Act, 2005, the Governor of Nagaland is pleased to make the following amendments to the Schedules of the Nagaland Value Added Tax Act, 2005, as follows:-

- (i). In the existing Schedule IV, after entry 352, the following entry shall be added, namely:-

353	Spare parts of motor vehicles	4.75%
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- (ii) In the existing Schedule V, the words "Spare parts" mentioned in entry 108 shall be deleted;

2. This notification shall come into force from the date of issue of its publication in the official Gazette.

Sd/  
Toshi Aier  
Addl. Chief Secretary & Finance Commissioner