

PART-V**The Nagaland Professions, Trades, Callings and Employment Taxation****(Fifth Amendment) Act, 2021****An Act**

Further to amend the Nagaland Professions, Trades, Callings and Employment Taxation Act, 1968.

Preamble: Whereas it is expedient further to amend the Nagaland Professions, Trades, Callings and Employment Taxation Act, 1968 (Nagaland Act 4 of 1968) hereinafter referred to as the principal Act.

It is hereby enacted in the Seventy second year of the Republic of India as follows:

1. Short title, extent and commencement:-

- (1) This Act may be called the Nagaland Professions, Trades, Callings and Employment Taxation (Fifth Amendment) Act, 2021.
- (2) It shall have the same extent as the principal Act.
- (3) It shall come into force with immediate effect.

2. Amendment of the Schedule Entry 7:-

- (1) In the Schedule at Entry 7, for the words and figures "Nagaland Sales Tax Act, 1967", the words and figures "Nagaland Goods and Services Tax Act, 2017" shall be substituted.

**THE NAGALAND PROFESSIONS, TRADES,
CALLINGS AND EMPLOYMENT TAXATION
(FIFTH AMENDMENT) ACT, 2021**

(As passed by the Nagaland Legislative Assembly on the 5th August, 2021)

This Bill was passed by the Nagaland Legislative Assembly on
05.08.2021 .

Kohima,
the 05.08.2021

Sd/-
SHARINGAIN LONGKUMER
SPEAKER
Nagaland Legislative Assembly

I assent to this Bill

Kohima,
the 13.9.2021

Sd/-
R.N. RAVI
GOVERNOR