

**The Nagaland (Sale of Petroleum and petroleum Product Including Motor Spirit & Lubricants) Taxation (Amendment) Acts, 1999 (Act No. 4 of 1999)**

Received the Assent of the Governor of Nagaland on 20.03.1999 and Published in the Nagaland Gazette Extraordinary dated 30th March 1999

An  
-Act-

Further to amend the Nagaland (sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967:

**1. Short title, Extent and Commencement:-**

- i. This act may be called the Nagaland (Sales of petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (amendment) Act, 1999.
- ii. It shall extend to the whole of the State of Nagaland.
- iii. It shall come into force with effect from 1st April, 1999.

**2. Amendment of Section 3:-**

Sub Section (1) of Section 3 of the Nagaland (Sales of petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1967 shall be substituted by the following, namely:-

Section 3 (1):

There shall be levied and collected from every dealer a tax on sales of the following goods at the rates specified below:-

- |   |                       |
|---|-----------------------|
| i. Motor Sprit (Except diesel oil<br>And internal combustion oils<br>Other than petrol) | = 17 paise in a rupee |
| ii. Lubricants, including<br>grease   | = 12 paise in a rupee |
| iii. Diesel oil and other internal<br>Combustion oils other than<br>Petrol              | = 16 paise in a rupee |
| iv. Crude oil   | = 4 paise in a rupee  |
| v. Kerosene   | = 5 paise in a rupee  |
| vi. Aviation Turbine Fuel   | = 15 paise in a rupee |
| vii. Aviation Motor Spirit<br>other Turbine Fuel  | = 15 paise in a rupee |
| viii. All other products obtained<br>as derivatives of Petroleum<br>and natural Gas.    | = 12 paise in a rupee |