

**The Nagaland (Sales of Petroleum & Petroleum Products including Motor,  
Spirit and Lubricants) Taxation Amendment) Act, 1996.**

**(Act No. 3 of 1996.)**

Received the assent of the Governor of Nagaland on 11/4/1996 and published in the Nagaland Gazette Extraordinary dated : 22<sup>nd</sup> of April, 1996.

An  
-Act-

Further to amend the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967 for the purpose and in the manner hereinafter appearing it is hereby enacted in the forty seventh year of the Republic of India as follows:-

**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, 1996.
- (ii) It shall extend to the whole of the State of Nagaland.
- (iii) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

**2. Amendment of Section:-**

- (a) Sub-Section (1) of Section 3 of the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967, hereinafter called the Principal Act, shall be substituted by the following namely:-
  - (i) There shall be levied and collected from every dealer a tax on sales of the following goods at the rates specified below:-
    - (i) Motor Spirit (except diesel oil and internal Combustion oils other than Petrol) - 8 paise in a rupee
    - (ii) Lubricants (a) Grease. - 8 paise in a rupee
  - (b) All lubricants except grease - 8 paise in a rupee
  - (iii) Diesel oil and other internal combustion oils other than Petrol - 3.25 paise in a rupee
  - (iv) Crude oil - 4 paise in a rupee

(v) Kerosene (a) Superior	-	1.15 paise in a rupee
(b) Inferior		
(vi) Aviation turbine fuel	-	15 paise in a rupee
(vii) Aviation Motor Spirit	-	15 paise in a rupee
(viii) All other products obtained as derivatives of Petroleum and (or natural Gas)	-	8 paise in a rupee