

**The Nagaland (Sales of Petroleum & Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Act 2000.**

**(Act No. 1 of 2000).**

Received the assent of the Government of Nagaland on 28/03/2000 and published in the Nagaland Gazette Extraordinary dated : 18th of October. 2001.

An  
-Act -

Further to amend the Nagaland (Sale of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act 1967.

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

- (i) This Act may be called the Nagaland (Sale of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Act 2000.
- (ii) It shall extend to the whole of the state of Nagaland.
- (iii) It shall come into force with immediate effect by replacing the Nagaland (Sale of Petroleum and Petroleum Products including Motor Spirit and Lubricants Taxation (Amendment) Ordinance, 1999.)

**2. Amendment of Section 3 -**

- (a) Sub-Section (1) of Section 3 of the Nagaland (Sale 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 :-
  - (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 Spirit (except diesel oil and internal Combustion oils other than petrol) : 20 paise in the rupee
    - (ii) Lubricants, including grease : 20 paise in the rupee
    - (iii) Diesel oil & other internal combustion Oils other than petrol : 16 paise in the rupee
    - (iv) Crude oil : 4 pais in the rupee
    - (v) Kerosene : 5 " " " "

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| (vi) Aviation Turbine Fuel  | : | 20 | , | , | , | , | , |
| (vii) Aviation Motor Spirit other than<br>Turbine Fuel                          | : | 20 | , | , | , | , | , |
| (viii) Liquified Petroleum Gas (when used as<br>Cooking gas)                    | : | 12 | , | , | , | , | , |
| (ix) All other products obtained as derivatives<br>of Petroleum and Natural Gas | : | 20 | , | , | , | , | , |

- (b) After Sub-Section (4) of Section 3 of the Principal Act, Sub-Section (5) shall be inserted, namely:

Sub-Section (5) "The State Government may, by Notification in the official Gazette add to or omit any entry or entries in the Sub-Section (1) or modify or vary the rate or rates of tax specified therein and thereupon the said entry or entries or the rate or rates shall be deemed to have been amended accordingly."