

**THE NAGALAND (SALES OF PETROLEUM AND
PETROLEUM PRODUCTS INCLUDING MOTOR
SPIRIT AND LUBRICANTS) TAXATION
(AMENDMENT) ACT, 1989**

(THE NAGALAND ACT NO 13 OF 1989)

Received the assent of the Governor of Nagaland on 30th June' 89 and published in the Nagaland Gazette extraordinary dt. 30th June' 89.

An

Act

to amend the Nagaland (Sales of Petroleum and Petroleum products including Motor Spirit and Lubricants) Taxation Act, 1967.

It is hereby enacted in the Fortieth year of Republic of India as follows —

1. Short title extent and commencement.

- (1) This Act may be called the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1989.
- (2) It extends to the whole of Nagaland.
- (3) It shall come into force from 1st July, 1989

2. Amendment of Section 3.

In sub-section (1) of Section 3 of the Nagaland Sales of Petroleum and Petroleum products including Motor spirit & lubricants Taxation Act 1989. for items (i), (ii) and (iii) the following shall be substituted, namely : —

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| (i) Motor Spirit (except diesel oil and internal combustion oil other than petrol). | Thirty paise per litre. |
| (ii) Lubricant | |
| (a) Grease | Fifty paise per Kilogram. |
| (b) All other lubricant except Grease | Eleven paise per kilogram |
| (iii) Diesel oil and other internal combustion oils other than petrol | Nine paise per litre. |