

**THE NAGALAND SALES TAX (FIFTH
AMENDMENT) ACT, 1989**

(THE NAGALAND ACT NO. 8 OF 1989)

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

An

Act

further to amend the Nagaland sales Tax Act, 1967.

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

1. Short title, extent and commencement.

- (1) This Act may be called the Nagaland Sales Tax (Amendment) Act, 1989.
- (2) It shall extend to the whole of the State of Nagaland.
- (3) It shall come into force from the 1st July, 1989.

2. Amendment of Section 22.

In clause (d) of sub-section (1) of Section 22 of the Nagaland Sales Tax Act, 1967, herein-after called the principal Act, for the words "One and a half times" substitute the words "three times".

3. Amendment of Section 33.

In sub-section (3) of Section 33 of the principal Act, for the
- words "twentyfive rupees" substitute the words "One hundred rupees".

4. Amendment of Section 34.

In sub-section (1) of Section 34 of the Principal Act, for the words "one hundred rupees" substitute the words "two hundred rupees".

5. Amendment of Section 42.

In Section 42 of the Principal Act,- for the words "one thousand rupees" substitute the words "two thousand rupees" and for the words "fifty rupees" substitute the words "one hundred rupees".

6. Amendment of Section 43.

In Section 43 of the principal Act, for the Words "one thousand rupees" Substitute the words "two thousand rupees".

7. Amendment of Section 57.

In sub-section (3) of Section 57 of the principal Act, for the words "five hundred rupees" substitute the word "two thousand rupees" and for the words "twenty-five rupees" substitute the words "one hundred rupees".

8. Substitution of Schedule I and Schedule II

For the Schedule I and Schedule II of the Principal Act, the following Schedules shall be substituted namely

SCHEDULE I

(See Section 5)

A. Goods Taxable at the Rate of 12 per centum is the rupee

1. All Arms including Rifles, Revolvers, Pistols and ammunitions for the same.
2. All clocks, time pieces, watches and parts thereof.
3. Binoculars, telescopes and opera glasses.
4. Cigarette cases and lighters.
5. Cinematographic equipment including cameras, projectors, sound recording and reproducing equipment, lenses, films and other accessories required for use thereof.
6. Dictaphones and other similar apparatus for recording sound and spare parts Thereof.
7. Gramophones and component parts thereof and records.
8. Iron and steel safes and almirahs.
9. Motor cycles and motor cycles combinations, motor scooters, motoret and tyres, spare parts and accessories of motor cycles, scooters and moteretes.
10. All motor vehicles (excluding motor cabs and motor taxicabs), motor omnibus and motor lorries, the chassis of motor vehicles, bodies built on chassis of motor vehicles belonging to other, (on the turnover relating to bodies), components, parts and accessories thereof.
11. Photographic and other cameras, enlargers, lenses, films, plates, papers, clothes and other parts and accessories, required for photographic use.
12. Refrigerators, air-conditioning plants and component parts of refrigerators and air-conditioning plants.
13. Sound transmitting equipment including Telephones, Loudspeakers and spare parts thereof.
14. Office Machines and apparatus including typewriters. Tabulating machines, calculating machines, each register machines, cheque writing machines, statistical machines, card punching machine, computers including peripheral devices, intercom devices and component parts and accessories of such office machines and apparatus.
15. Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, accumulators, amplifiers and loudspeakers and spare parts and accessories thereof.
16. All electrical goods, instruments, apparatus appliances and all such articles, the use of which cannot be had except with the application of electrical energy including fans, lighting, bulbs, electrical earthen-wares and porcelain and all other accessories and component parts either sold as a whole or as a part.
17. All varieties of bulldozers including parts and accessories thereof.
18. Stainless Steel products.
19. Furniture of all types including those made of timber, iron and steel and Aluminum.

20. Vacuum Flasks of all kinds.
21. Electroplated nickel or silver or German silver goods
22. Articles made or inlaid with ivory.
23. Perambulators.
24. Carpets including Durries.
25. Foam rubber products.
26. Cosmetics and toilets requisites including scents, perfumes, shows, powders and lip-stick hut excluding hair oil, tooth powder and tooth brush.
27. Mosaic tiles.
28. Linoleum.

29. Precious stones, whether cut or uncut, real or artificial.
30. Furs and articles made of furs.
31. Marble chips, marble or mosaic floor and tiles and articles made of marble or mosaic.
32. Laminated sheets like formnics, sunmica etc.
33. Wines and liquors other than drugs.

B. Goods Taxable at the Rate of 8 per centum in the rupee.

1. Cement.
2. Bicycle, tri-cycle, rickshaws and cycle combinations and accessories and parts thereof.
3. Hair oils; tooth pastes, tooth powder and tooth brush.
4. Crockery and cutlery including forks and spoons and articles made of glass. China porcelain or glazed earthen-ware adopted for domestic use.
5. Vegetable oil, both edible and non-edible including vanaspati or ghee, mustard oil, rape-seed oil and admixtures of mustard oil and rape-seed oil.
6. Pulses and wheat products including atta, maida suji etc.
7. Fire works including coloured matches.
8. Glassware, bottles and phials, funnels, globe glass parts of lamps, sheets and plates, photo and other frames and mirrors.
9. Leather goods of all variety.
10. Paints, colours and varnishes including glue, polish and indigo.
11. Brushes, sand paper and other abrasives by whatever names known.
12. Ply-wood, hard-board card-board and straw-board.
13. Rubber products excluding condoms.
14. Sewing machines, knitting machines and parts and accessories there of.
15. Soaps of all variety including toilet soaps, shavingsoaps, soft soaps, liquid soaps, Soap chips or powder of any other description or detergents.
16. Tinned, canned bottled or packed foods or provisions including confectionery biscuits and cakes hut excluding baby food.
17. Water supply and sanitary fittings, all machinery for water supply accessories and spare parts thereof.
18. Plastics, celluloid and bakelite goods.

19. Ladies handbags and other types of vanity bags
20. Asbestos sheets,
21. Shaving sets, razors, razor-blades, shaving sticks, shaving cream, shaving brush and other accessories and depiltores
22. Timber other than fire wood.
23. Dryfruits and bulbs including onion garlic.
24. Petromax, stoves, lamps, lanterns including parts and accessories thereof.
25. Padlock and keys.

26. Shoe polish, shoe creams and shoe brushes.
27. Dyes and chemicals,
28. Pipes and fittings of pipes.
29. Paper excluding news papers.
30. Cellophane.
31. Aluminium — ware
32. Matches.
33. Tyre (including pneumatic tyres) and tubes ordinarily used for motor vehicles and trailers (whether or not such tyres and tubes are use for other vehicles).
34. Batteries (excluding day cells).

C. Goods Taxable at 4 per centum in the rupee.

1. **Declared goods.**
2. Ready-made garments made exclusively of cotton textiles.
3. Knitting wool.

D. Goods Taxable at the Rate of 6 Per centum in the rupee.

1. Motor cars and motor taxicabs.
2. All varieties of tractors including parts and accessories thereof.
3. Goods not otherwise exempted (vide Schedule II under Section 8) or otherwise specified in the lists of taxable goods

SCHEDULE II

(See Section 8)

Sl. Description No.	Condition and exception subject to which exemption has been allowed.	
1	2	3
1.	All cereals including all forms of rice but excluding pulses	Except when sold in sealed containers
2.	Plough, plough points, spade (Kodali) sickle, Khurpi, Axe, Khanda (for digging holes in the soil) and Dao	
3.	Books, periodicals and Newspapers.	
4.	Bread.	
5.	Betelnuts.	
6.	Cotton.	
7.	Electrical energy.	
8.	Fertilizers, viz. (a) All chemical fertilizers (b) Bone meal (c) Oil cakes	as may be notified by the State Government Except when sold as cattle food.
9.	Fish, Ghee (but not vegetable Ghee, Dahi, Butter, Cream, Casein, meat and vegetables (but not onion, garlic, spices and condiments).	Except when sold in sealed containers
10.	Fresh Fruits.	
11.	Gur and molasses.	

Sl. Description No.	Condition and exception subject to which exemption has been allowed.
1 2	3
<p>12. (i) Anti-malaria drugs, viz, quinine in powder form, quinine Pills (but not sugar coated). Quinine, Alkaloids, Salts of Quinine, Cinchona and its Alkaloids, Tataquina Cinchona Fabrifuge and Chioroquine group of drugs, e.g. Nibaquine, Reschochin and Com quine whether in colution or in powder or in tablet form, paludrine and Daraprin: (ii) Anti-Kala-azar drugs, viz, Urea Stibamine and Pentamidine Isethionate (iii) Vaccine, viz. Smallpox vaccine, Cholera vaccine and T.A.B</p>	
<p>13. Mustard seed and rape seed. -</p>	
<p>14, Sago.</p>	
<p>15. Salt.</p>	<p>Except when sold in sealed containers.</p>
<p>16. Water but not distilled, aerated or mineral waters when sold in bottle or sealed containers.</p>	
<p>17. Milk,</p>	<p>Except when sold in sealed containers.</p>
<p>18. Fire-wood</p>	
<p>19. Mathematical instruments for students.</p>	
<p>20. Sales by or to the Canteen Stores Deptt. (India)</p>	<p>Goods required for use of members of the Defence Forces of India and certified by the Principal Officer of the Military Unit to which the respective Depot of the Canteen Stores Deptt. (India) is attached to be required for bonafide use of members of the Defence Forces.</p>
<p>21. Slate and slate pencils.</p>	

22. Pencil, paper, blotting paper inkpot, pen-holder, nib and eraser for use by students.
23. Scale colour box, painting box, school map, exercise, hook and drawing book.
24. Grass use as cattle fodder only.
25. Handspun cotton yarn.
26. Handloom cloth woven out of handspun cotton yarn.
27. Mill-made cotton yarn excluding sewing thread.
28. Publications issued by the Publication Division of the Government of India, Ministry of Information and Broadcasting.
29. All varieties of textiles, namely, cotton, woolen or silken including Rayon, art-silk or nylon whether manufactured by handloom Power-loom or otherwise
30. Sugar.
31. Tobacco and all its products.
32. Ayurvedic medicines other than patents or registered trade mark.
33. Raw Jute,
34. Sugarcane When sold to sugar factories.
35. Khadi and/or products of Village Industries as defined in the Khadi and Village Industries Commission Act' 1956. When sold by a producer and/ or organisation certified for the purpose by the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 or the Statutory State Khadi and Village Industries Board constituted under the Act of the State.
36. Pesticides including insecticides, fungicides, herbicides, rodenticides etc.