

DEMAND NO.4
POLICY NOTE ON TAX ADMINISTRATION
TAMIL NADU GENERAL SALES TAX
AND OTHER
TAXES AND DUTIES ADMINISTRATION
INTRODUCTION

In Tamil Nadu, in the year 1998-99, the approximate revenue derived by way of Commercial Taxes is Rs. 6583.00 Crores. In our State revenue derived from tax is increased year by year. Currently the revenue derived from commercial taxes is 70% of the total revenue of the State Government.

2. In this connection, a report prepared by a Committee under the Chairmanship of Dr. Raja Chellaiah had been examined and debated by a Committee of Finance Ministers. They arrived at a consensus and made the following recommendations

- (1) Rationalisation and simplification of structure.
- (2) Harmonisation of rates between States;
- (3) Gradual shift to VAT system.

3. In keeping with this consensus, several major changes were effected in the sales tax structure of Tamil Nadu. The State Government have abolished Surcharge and Additional Surcharge, increased substantially the turnover

for levy of Additional Sales Tax and rationalised the tax structure. In order to examine whether changes in Sales Tax Structure and procedures are required to implement the long term taxation policy of Government effectively, a Sales Tax Reforms Committee was constituted with Thiru C.Thangaraju, I.A.S., (Retired) as Chairman.

The recommendations of the Committee were considered by the Government and orders issued on most of its recommendations including the following:

- (1) Time limit for renewal of Registration for each year was from 1st April to 30th June. It has been extended up to 30th September every year. Accordingly Rule 24(9-A) of the Tamil Nadu General Sales Tax Rules has been amended suitably.
- (2) Purchase tax is leviable on the goods which are consumed or used in manufacture. Now amendment has been made to Section 7-A of the TNGST Act, 1959, to the effect that the purchase tax is also leviable on the goods which are consumed or used for manufacture

- (3) Foreign buyers order need not be insisted for granting of exemption under Section 5(3) of the CST Act, 1956.

4. The Government formulate taxation policy considering the conditions of the public at all level in Tamil Nadu, especially for arresting the rising prices on the goods used daily by poor people. The Government have also realised the fact that the taxation policy should pave way for employment opportunities and the growth of industrial policy thereby improving the standard of life of people and augmenting the revenue to this State. On the basis of such policy, Government introduced the long term taxation policy in the year 1996-97. The Government of Tamil Nadu designed a long term taxation policy. The main objectives of the policy are:

- (1) Rationalisation of structure of tax rates and slabs to provide greater transparency of tax rate and simplicity in assessment and collection;
- (2) Introduction of more modern systems and procedures of taxation.

- (3) Provision of incentives for industrial development in the State and encouragement for local purchase and local manufacture;
- (4) Relief to a large number of small traders by way of exemptions, compounding and self assessment procedures;
- (5) Reduction of tax burden on household in respect of commodities of day to day use of common man.

5. On the basis of the long term taxation policy, Government accorded sanction of tax concessions continuously as below:

1996-97	Rs. 353 crores
1997-98	Rs. 143 crores
1998-99	Rs. 81 crores
1999-2000	Rs. 25 Crores
	(approximately)

6. The following changes have been made during budget for 1999-2000.

(A)CHANGES RELATING TO THE WELFARE OF THE PUBLIC.

- (1) (a) Electronic duplicating machines, reprographic copiers including duplicators, Xerox and photo copying Machines and any other electronic apparatus for obtaining duplicate copies whether reduced, enlarged or the same size as the originals.
- (b) Electronic system, apparatus appliances and other electronic goods (other than those specified elsewhere in the schedule) but including electronic indexing card punching, franking , addressing machines, one record units and other electronic goods and accessories of all kinds.
- (c) Electronic Teleprinters and Fax machines of all kinds
- (d) Electronic Typewriters.
- (e) Gramophones of all kinds including record players, radio gramophones, and gramophone records, matrices for records, and record changers.
- (f) Sound recording and reproducing equipments excluding item 49 of Part-C including dictaphones, car cassette players, tape decks, tape players, compact disc players including a combination of any of them with (or) without wireless reception instrument and compact disc, magnetic tapes, micro tapes, and micro

fische for use therewith.

- (g) Television cameras, projectors, closed circuit television sets and cameras, car television, video television, video cameras, teleprompters, dish antenna and boosters.
- (h) Video cassette players and recorders with (or) without combination of electronic analog/digital clocks, blank magnetic video tapes, video cassettes for use therewith and video computers (electronic games).

For the above items of goods the rate of tax is reduced from 11% to 4%.

- (2) Tax on cellular telephones is reduced from 11% to 2%.
- (3) (a) Electronic instruments including cash registers, tabulating and calculating machines.
- (b) Transistors and pocket radios, two-in-ones, cassette recorders and players and cassettes.
- (c) Tamil daily sheet calendars
- (d) Teleprinter paper, Typewriting paper, manifold paper, Bond paper.

For the above items of goods the tax is reduced from 8% to 4%.

- (4) (a) Duplicating machines reprographic copiers including roneo machines other than electronic duplicating machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith.

- (b) Tabulating, Calculating Machines excluding electronic tabulating, calculating machines, parts and accessories thereof, ribbons used therewith.

For the above items of goods the rate of tax is reduced from 20% to 8%.

- (5) Tax on branded rusk is reduced from 16% to 4% on par with bread.
- (6) Tax on compact fluorescent lamp is reduced from 16% to 2%.
- (7) Tax on bulbs and horns fitted to all motor vehicles is reduced from 11% to 8%.
- (8) Tax on greeting and invitation cards etc., is reduced from 11% to 8%.
- (9) Tax on trailers of power tillers, non-ferrous metal scrap, hosiery goods made wholly or partly of wool and sherbet is reduced from 11% to 4%.

- (10) Tax on instant sambrani in the form of tablets or sticks is reduced from 11% to 1%.
- (11) The sales of Siddha medicines are exempted from tax with effect from 17.7.96.
- (12) Solar photo-voltaic lanterns, sari falls, straps of foot wear, cotton rope, thatti, koodai and muram made of cane, prawn feed and shrimp feed, steam and bagasse are exempted from sales tax with effect from 1.4.99

(B) CHANGES RELATING TO INDUSTRIAL PROMOTIONS:

- (1) Tax on computers and peripherals is reduced from 4% to 2%. Additional Sales tax on these items is withdrawn.
- (2) Tax on uninterrupted power supply system (UPS) is reduced from 8% to 2%.
- (3) Tax on bullion that is to say, gold and silver in mass and uncoined, pure or alloy, and specie including palamarel silver and kora gold is reduced from 2% to 0.5%. Additional Sales tax on this is withdrawn.

- (4) Purchase tax on worn out or beaten jewellery is reduced from 2% to 0.5%.
- (5) Tax on gold sold by the nominated agencies of Reserve Bank of India to exporters of gold jewellery is withdrawn. such exporters are exempted from payment of purchase tax under Section 7-A of the TNGST Act.
- (6) Tax on precious stones namely, diamonds, emeralds, rubies, pearls natural (or) cultured, cats eye, sapphires, carbuncle (or) garnets, coral, sardonyx, topaz is reduced from 16% to 4%.
- (7) Tax on REP licences etc., is reduced from 11% to 4%.
- (8) Tax exemption limit on sale of gauze and bandage cloth is raised from Rs.50 lakhs to Rs.1 crore.
- (9) The option of payment of tax at compounded rate now available to civil works contractors is being extended to all other works contractors and the compounding rate is fixed at 4% of the total contract value.

**(C) CHANGES RELATING TO MERCHANTILE
COMMUNITY**

- (1) Tax reduction from 8% to 2% on man made fibres and yarn etc., is extended beyond 26.3.99 subject to same condition.
- (2) Compounded rate of tax available to dealers in food and drinks and jewellery is now made optional. Those who have not opted for compounded rate of tax:-
 - (i) in respect of sale of food and drinks whose total turnover is more than Rs.25 lakhs per annum, a tax of 2% is to be collected and paid to the Government.
 - (ii) in respect of jewellers for sale of jewellery, whose total turnover is more than Rs.3 lakhs per annum, a tax of 4% is to be collected and paid to the Government.

- (3) Tax under Section 3(4) of the Tamil Nadu General Sales Tax Act, 1959, is reduced from 2% to 1%. Moreover, Form XVII required to be submitted every month can now be submitted once in a year.

- (4) Residuary items falling under S.No. 67 of Part-D of the First Schedule of TNGST Act are included along with comparable items in the appropriate parts of the appropriate schedules;

For example:

(A) Part-A 2%

Vegetable vathal like sundavathal, brinjal vathal, kothavarangai vathal, manathakkali vathal and vathal of all kinds sold without brand name.

(B) Part-B 4%

(1) Condemned gunny bags.

(2) Naphthalene Balls.

(3) (I) Hair and body cleaning powders containing sikakai, boonthikkottai, iluppai oil cake, poolan kizhangu, usilai leaves, kasthuri manjal and any such ingredients or two or more of such ingredients.

(ii) Scouring or cleaning powder other than those specified in item 22 of part-E of First Schedule.

(4) Jute twine, jute table mats, jute doormats, jute handicrafts and jute wall hangings.

(5) Mosquito nets of all kinds.

(6) Oats.

(7) Paper envelopes whether printed or not.

(8) Red earth and red gravel.

(9)(i) Articles and equipments for gymnastics including health fitness equipments.

(ii) Children's play ground equipments.

(10)(i) Sweets made of ground nuts, gingelly, puffed rice, fried gram or peas dhal;

(ii) Murukku sold with or without brand name,

(iii) Chips of all kinds sold without brand name.

(11) Vegetable vathal like sunda vathal, brinjal vathal, kothavarangai vathal, manathakkali vathal and vathal of all kinds sold with brand name.

(C)Part 'C' 8%

(1) Agarbathi.

(2) All kinds of grill made of iron and steel.

(3) Empty gas cylinders.

(4) Key chains and key holders.

(5) (i) Surgical implants, artificial bones, bone cement, abdominal support belt, cervical collars and knee cap.

(ii) Lactose IP/BP

(iii) Thermometers.

(6) Non-ferrous metals and alloys thereof excluding those specified elsewhere in the Schedule

(7) Paper napkins.

(8) Photo album, stamp album and such other albums.

(9) Water sold in bottles, sachets, jugs or jerry cans and distilled water or mineral water sold in any form of container.

(10)Account books, registers, order books, receipt books, memorandum pads, folders, file covers and book covers made of paper or paper board.

(11)Ice-cream sold without brand name.

(D) Part 'D' 11%:

- (1) (i) Branded, processed and packed fresh meat, poultry, fish, sea food and eggs.
- (ii) Branded and packed fresh vegetable and fruits.
- (2) (i) Dry fruits and nuts and kernel such as almond, pistha, dry grapes, figs, apricots walnut etc. other than those specified elsewhere in the First Schedule.
- (ii) Wet dates.

(E) Part 'E' 16%:

- (1) Chips of all kinds such as potato chips, etc., sold with brand name.
- (2) Glass bottles, whether old or used at last purchase point.
- (3) Medium Density Fibre (MDF) boards and pre-laminated/veneered medium density fibre boards which are imported from other countries.

- (F) However the rate of tax on Medium Density Fibre boards and pre-laminated/veneered Medium Density Fibre boards, manufactured in our country is reduced from 16% to 8%.

After examining the effects of these changes on tax revenue, if it is found after a year that the expected additional revenue has not materialised, appropriate changes in the tax rates will have to be made.

- (5) The turnover limit for registration under TNGST Act, was increased from Rs. 75,000/- to Rs.1,50,000/- in the last budget. In order to make the limits for registration and assessment the same, the turnover limit for registration will be enhanced to Rs.3,00,000/- . It is expected that more than 20,000/ small traders will be benefited.

(6) SAMADHAN SCHEME:

Action has been taken for effective collection of arrears of commercial taxes. The collection of arrears of commercial taxes, which was only Rs. 43 crores in the year 1997-98 has increased to Rs. 130 crores in the year 1998-99 upto February. Government are considering legislative measures to reduce the arrears of taxes. Due to pendency of appeals relating to Commercial Taxes with various appellate authorities for many years, crores of rupees of revenue are due to the

Government. In order to ensure speedy collection of a large part of these arrears, Government are considering introduction of a scheme in our State similar to the "Samadhan" scheme implemented by the Central Government.

7. ADDITIONAL REVENUE:

During the year 1999-2000 measures are taken to mobilise additional revenue as follows:-

- (1) Tax on Television sets is increased from 4% to 10%.
- (2) Tax on Panmasala is increased from 30% to 40%.
- (3) In order to reduce the ill-effects of cigarette smoking to a large extent, it has been proposed to introduce a 5% luxury tax on luxury tobacco products like cigarettes excluding beedis as prevalent in the neighbouring States.

8. Value Added Tax:

As regards the Value Added Tax (VAT), the Government after examining the representations received from the traders, decided that before implementing the system of taxation, it was necessary to educate the traders in the new system in regard to the rationale of the tax, the provisions in the Acts and Rules and the manner of billing and filing of returns, to train Officers of the Commercial Taxes Department and to streamline the Value Added Tax administration system. Therefore, implementation of the levy of Value Added Tax was kept in abeyance up to 31.3.1999. Training Programme and seminars on VAT administration were conducted at Chennai and Madurai by experts from National Institute of Public Finance and Policy, New Delhi in which the officers of the Commercial Taxes Department and the representatives of the various trade associations and chambers of commerce participated. Since it was felt that some more time is needed to streamline the VAT administration system, Government issued a Notification to keep in abeyance the implementation of the scheme up to 31.3.2000.

9. ORGANISATION AND FUNCTIONS OF THE DEPARTMENT.

The Commercial Taxes Department has the following four wings to carry out its business.

- (1) Assessment Wing.
- (2) Audit Wing
- (3) Enforcement Wing; and
- (4) Appellate Wing.

With regard to Assessment Wing and enforcement wing, Commissioner of Commercial Taxes is reviewing their work in the monthly Deputy Commissioner's conference and during the visit to divisions.

With regard to Audit Wing the reports of the Internal Audit and Accountant-General Audit are attended to by a separate cell supervised by the Joint Commissioner (Audit) under the control of Commissioner of Commercial Taxes.

Sales Tax Appellate Tribunal:

Sales Tax Appellate Tribunal has been constituted in the State to hear and dispose of appeals arising out of the orders of the Appellate Assistant Commissioners (Commercial Taxes) and Deputy Commissioners (Appeal). Sales Tax Appellate Tribunals are functioning at the following places:-

- (1) Chennai (Main Bench)
- (2) Chennai (Additional Bench)
- (3) Coimbatore (Additional Bench)
- (4) Madurai (Additional Bench)

The Main Bench at Chennai is headed by the Chairman in the cadre of District Judge. The Additional Benches are headed by the Additional Judicial Members in the cadre of Sub-Judge. There are Departmental Members in the cadre of Joint Commissioner in the Main Bench and in the cadre of Deputy Commissioner in the Additional Benches.

10. TAMIL NADU TAXATION SPECIAL TRIBUNAL:

Hitherto, the Tamil Nadu Taxation Special Tribunal was functioning with Chairman, Vice-Chairman and Administrative member. This year, a District and Sessions Judge has been appointed as Judicial Member with effect from 1.12.1998 and the Tamil Nadu Taxation Special Tribunal is functioning with full strength.

11. INFORMATION TECHNOLOGY IN COMMERCIAL TAXES DEPARTMENT.

To make the Commercial Taxes Department computer literate and also with a view to introduce transparency in administration, a massive comprehensive Computerisation Scheme was introduced in the department in a phased manner. In the first phase, 140 assessment circles, 18 Zonal Assistant Commissioners' Offices, 5 Deputy Commissioners' Offices in Chennai and Coimbatore Divisions and 9 border check posts, Government Secretary's Office, Commissioner's Office and the

Computer Centre of the Department have been provided with computer systems at a cost of Rs. 3.57 crores. General information regarding the Commercial Taxes Department, the procedures for registration and tax payment and current tax rates of commodities are available through GISTNIC web site. The National Informatic Centre Software Team is currently engaged in the designing of another important modules, viz., Demand, Collection and Balance, which package is nearing completion.

12. TRENDS IN REVENUE COLLECTION:

During the Financial year 1998-99, this commercial tax revenue collection faced adverse factors like industrial slow down and general economic recession. Inspite of this gloomy economic scenario, the department has put in all efforts and collected Rs. 6,583.00 crores approximately.

The trends in revenue collected under various Acts administered by the Commercial Taxes Department are presented below:

(1) Revenue and Expenditure of the Commercial Taxes Department:

Year	Revenue	Expenditure	% of expenditure in Revenue
(Rs. in crores)			
1994-95	4164.84	45.64	1.10
1995-96	5023.37	52.52	1.05
1996-97	5751.19	59.93	1.04
1997-98	6062.68	70.24	1.15
1998-99	6583.00*	57.65	0.88
(up to Dec'98)			

*Not reconciled with Treasury Figure.

(2) Details of revenue realised under all the Acts administered by this department during the years 1994-95 to 1998-99 are as follows:-

(i) Tamil Nadu General Sales Tax Act, 1959:	
Period	Gross Receipts(Rupees in crores)
1994-95	3,452.92
1995-96	4,118.57
1996-97	4,717.19
1997-98	4,963.06
1998-99	5,455.46*

*Not reconciled with Treasury Figure.

(ii) Central Sales Tax Act, 1956 :

Period	Gross Receipts(Rupees in crores)
1994-95	477.19
1995-96	590.63
1996-97	672.06
1997-98	706.82
1998-99	779.31*

*Not reconciled with Treasury Figure.

**(iii) Tamil Nadu Entertainment Tax Act, 1939:
and
Tamil Nadu Local Authorities Finance Act
1961**

Period	Gross Receipts(Rupees in crores)
1994-95	87.89
1995-96	98.96
1996-97	107.82
1997-98	108.55
1998-99	90.95*

*Not reconciled with Treasury Figure.

(iv) Tamil Nadu Betting Tax Act, 1935.

Period	Gross Receipts(Rupees in crores)
1994-95	5.70
1995-96	6.67
1996-97	6.42
1997-98	6.52
1998-99	5.40*

*Not reconciled with Treasury Figure..

(v) Tamil Nadu Tax on Luxuries in Hotels and Lodging Houses Act, 1981.

Period	Gross Receipts(Rupees in crores)
1994-95	35.86
1995-96	50.77
1996-97	60.69
1997-98	64.71
1998-99	68.85*

*Not reconciled with Treasury Figure..

(vi) Tamil Nadu Advertisement Tax Act, 1983.

Period	Gross Receipts(Rs. in lakhs)
1994-95	1.00
1995-96	Nil
1996-97	0.05
1997-98	Nil
1998-99	Nil

(vii) Tamil Nadu tax on Entry of Motor Vehicles into Local Areas Act, 1990:

Period	Gross Receipts(Rs. in crores)
1994-95	105.27
1995-96	157.77
1996-97	185.96
1997-98	213.02
1998-99	182.63*

*Not reconciled with Treasury Figure.

13. OTHER HIGH LIGHTS:

(1) Review of work of Appellate Assistant Commissioners(CT) and Deputy Commissioners(CT) (Appeals)

In order to speed up the disposal of pending appeals, a review meeting of the Appellate Assistant Commissioners and Appellate Deputy Commissioners was conducted under the Chairmanship of Secretary to Government, Commercial Taxes Department on 17.7.1998 and suitable instructions were given in the meeting.

(2) SALES TAX ADVISORY COMMITTEE:

With a view to provide a forum for exchange of views and to get feed back from traders on Sales Tax Administration, Sales Tax Advisory Committees have been constituted by the Government at the State and District levels:

(i) State Sales Tax Advisory Committee:

The State Sales Tax Advisory Committee is headed by me. The State Sales Tax Advisory Committee meeting was held on 20.11.1998 under my chairmanship. The members of the State Sales Tax Advisory Committee made various recommendations and they are being examined.

(ii) District Sales Tax Advisory Committee:

The District Sales Tax Advisory Committees are headed by the respective District Collectors. The above Committees discuss various problems at District level.

(3) SALES TAX INCENTIVES TO INDUSTRIES-DEFERRAL OF SALES TAX

As a measure of encouraging the growth of industries in the State, Government have been granting waiver of sales tax payable by new industries located in the most backward taluks and interest free deferral of sales tax to new

Industries/Sick Units/Sick Textile Mills, etc., in the State. The amount of sales tax deferral sanctioned and availed upto August 1998 is Rs. 372.37 crores.

(4) ASSISTANCE TO LOCAL BODIES:

In order to augment the resources of the local bodies, 30% to 70% of the total collection of Entertainment Tax was assigned and paid to all local bodies such as Corporation, Municipalities and Panchayats till 31.3.1997. In order to enhance financial support and to improve the administration of the local bodies, the above different rates of assignment was uniformly increased to 90% to all local bodies from 1.4.97.

(5) TAMIL NADU COMMERCIAL TAXES ADMINISTRATIVE REFORMS COMMITTEE.

The Government have constituted a Committee under the Chairmanship of the Secretary to Government, Commercial Taxes Department with a view to study the

work norms, procedures, training to be imparted, working conditions, amenities and possibility of computerisation at the field level. The Committee conducted meetings on 3.4.1998 and 25.6.1998. The report of the Committee consists of various suggestions is under consideration of the Government.

(6) TAMIL NADU ADDITIONAL SALES TAX ACT:

The Additional Sales Tax Act which enforced levy of additional Sales Tax on the dealers whose taxable turnover exceeded 10 lakhs of rupees was amended and the turnover limit was enhanced to 100 crores of rupees with effect from 1.8.1996 and taking into consideration the revenue position of the State an amendment was again made to levy additional Sales Tax on the dealers whose taxable turnover exceeded 25 crores of rupees with effect from 1.4.1998.

(7) PRE-BUDGET CONSULTATION MEETING WITH THE REPRESENTATIVES OF THE GHAMBERS AND TRADE ASSOCIATIONS:

For the first time in the budget history of Tamil Nadu

a pre-budget consultation meeting of the representatives of Chambers of Commerce and Trade Associations in Tamil Nadu was convened under my Chairmanship on 26.2.1999. In this meeting, suggestions were invited from the representatives not only for reduction in the rate of tax and exemption from tax on commodities, but also for the additional mobilisation of resources to the State by new levy of tax and increase in rate of tax. Representatives from 36 Chambers/Associations participated and gave their suggestions.

14. TAMIL NADU TRADERS WELFARE BOARD:

The Tamil Nadu Traders Welfare Board was constituted by the Government in 1989, to promote the interest of the Traders. It was subsequently reconstituted in 1997 in which I am the Chairman of the Board and there are official and non-official Members in the board as appointed by the Government. A sum of Rs.10,25,000/- has been disbursed to the family of 34 traders, so far. A sum of Rs.83,000/- has been

disbursed to 5 traders for their by-pass surgery and kidney operations, so far. A sum of Rs.42,000/- has been disbursed to the children of 21 traders, so far. The seventh meeting of the Tamil Nadu Traders Welfare Board was held on 21.12.1998 at the Secretariat under the Chairmanship of the Vice-Chairman/Secretary, Commercial Taxes Department.

There are 26,650 traders who have been enrolled as Life Members of this Board as on 31.12.1998. A sum of Rs. 41,61,325/- has been collected from them as membership fee from the year 1989 up to 31.12.1998 and a matching grant of Rs.35,48,575/- was sanctioned by the Government in G.O.Ms.No.99, Commercial Taxes and Religious Endowment, dated 24.3.97.

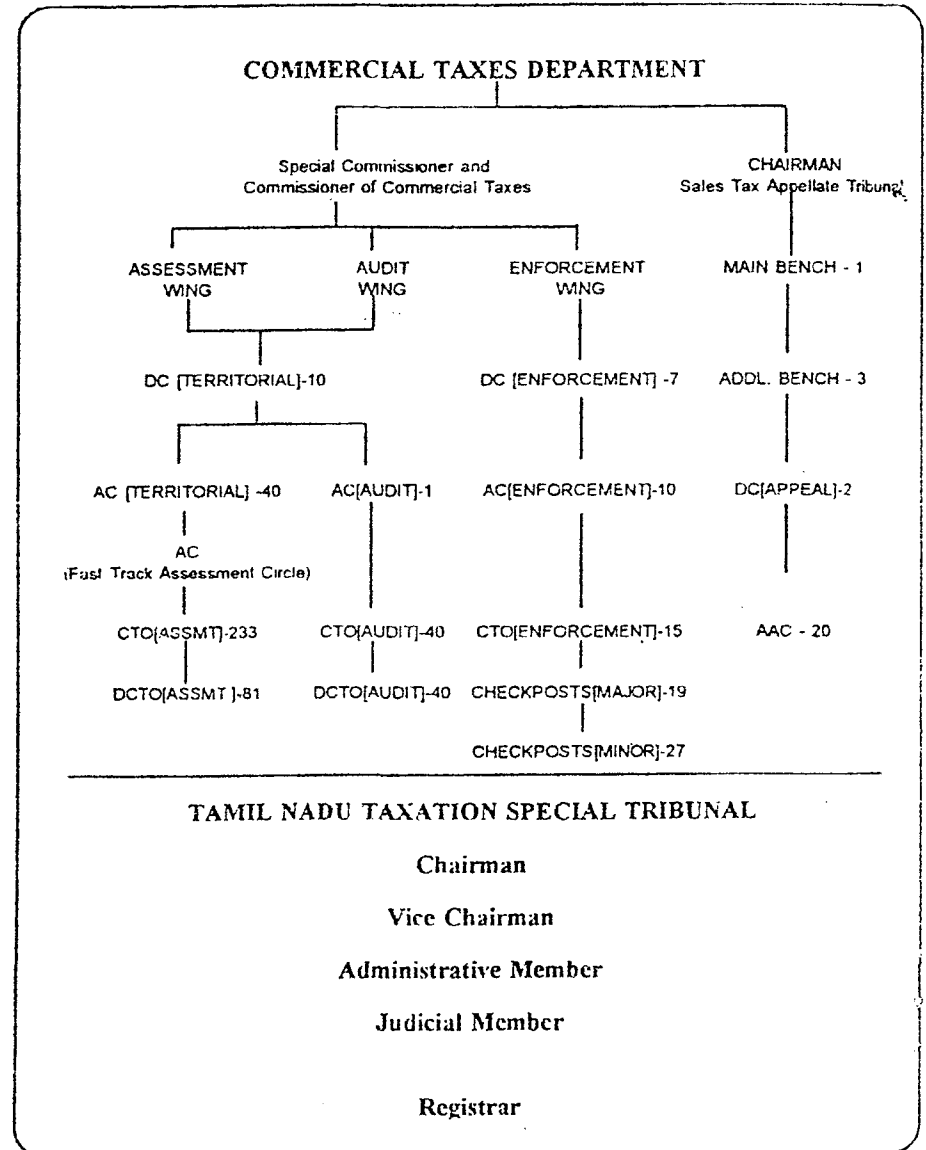
“இலாபத்திற்குப் பதிலாக
வாங்குபவர்களுக்கு” - குறிப்பு.

M. Karunanidhi,
Chief Minister.

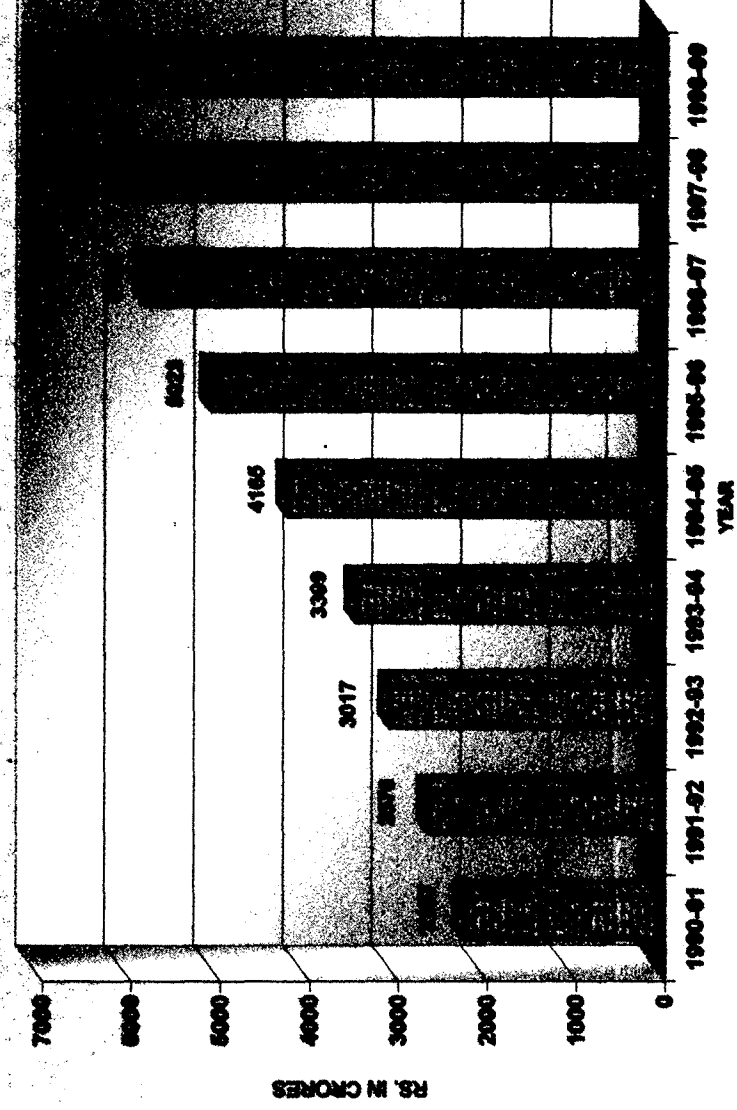
ANNEXURE I
TERRITORIAL DIVISIONS OF COMMERCIAL TAXES
DEPARTMENT

Name of the Zone/ District	Name of the Territorial Division
Zone - I: Zone - II Zone - III	Chennai (North)
Zone - IV Zone - VIII Zone - XI	Chennai (Central)
Zone - VII Zone - X Chengalpattu	Chennai (South)
Zone - V Zone - VI Zone - IX	Chennai (East)
Trichirappalli Karur Thanjavur Kumbakonam Pudukkottai	Trichirappalli
Vellore Thiruvannamalai Cuddalore Villupuram	Vellore
Zone - I Zone - II Zone - III Pollachi Tiruppur The Nilgiris	Coimbatore
Salem Namakkal Erode Dharmapuri	Salem
Madurai East Madurai West Dindigul Sivaganga	Madurai
Tirunelveli Nagercoil Tuticorin Virudhunagar Sivakasi	Tirunelveli

ANNEXURE II
HIERARCHY OF COMMERCIAL TAXES DEPARTMENT



REVENUE DERIVED FROM TAXES UNDER ALL COMMERCIAL TAXES ACTS
1990-91 TO 1999-00



SALES TAX ACT



REVENUE FROM OTHER TAXES 1994-95 TO 1998-99

