



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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Part IV—Section 2

Tamil Nadu Acts and Ordinances

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th January 2019 and is hereby published for general information:—

ACT No. 4 OF 2019.

An Act further to amend the Tamil Nadu Value Added Tax Act, 2006.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2019. Short title and commencement.
- (2) It shall be deemed to have come into force on the 30th day of July, 2018.

Tamil Nadu Act
32 of 2006.

2. In the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006,— Amendment of Second Schedule.
- (1) for Serial No.3 and the entries relating thereto in columns (2), (3) and (4), the following shall, respectively, be substituted:-

“3. Foreign liquors, that is to say, At the point 58 per cent.
wines, spirits, and beers, of first sale
imported into India from foreign in the State.
countries and dealt with under
the Customs Tariff Act, 1975 At the 14.5 per cent.”.
(Central Act 51 of 1975) or under second point
any other law for the time being of sale in the
in force relating to the duties State.
of customs on goods imported
into India.

(2) after the Explanation I, the following Explanation shall be inserted, namely:—

“**Explanation IA.**—For the purpose of levy of tax on the goods specified against Serial No.3, at the second point of sale in the State, the total turnover of that goods shall be taken into account.”.

(By order of the Governor)

S.S. POOVALINGAM,
Secretary to Government,
Law Department.

