In exercise of the powers conferred by sub-section (3) of section 9 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Government of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, No.13/2017- State Tax (Rate), dated the 7th July, 2017, namely:-

In the said notification,-

(i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
</tr>
</thead>
</table>

(ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

‘(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).’.

Sd/-VANLAL CHHUANGA
Commr. & Secretary to the Govt. of Mizoram, Taxation Department.