

No.J.21011/2(ii)/2018-TAX
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT

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N O T I F I C A T I O N
No. 15/2018-State Tax (Rate)

Dated Aizawl the 7th August, 2018

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 Governor 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 7thJuly, 2017, published in the Mizoram Gazette, Extraordinary, VOL-XLVI, Issue No 328 dated the 11thJuly, 2017, namely:-

In the said notification, -

- (i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.”;

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

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

2. This notification shall come into force with effect from 27th of July, 2018.

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