

Andhra Pradesh Value Added Tax (Second Amendment) Act, 2012

12 of 2012

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Andhra Pradesh Value Added Tax (Second Amendment) Act, 2012

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PREAMBLE

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH VALUE ADDED TAX ACT, 2005.

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty-third year of the Republic of India as follows:-

1. Short title and Commencement :-

(1) This Act may be called the Andhra Pradesh Value Added Tax (Second Amendment) Act, 2012.

(2) Sub-section (3) and sub-section (5) of section 2 shall be deemed to have come into force on and from the 15th September, 2011 and the remaining provisions shall be deemed to have come into force on and from the 14th September, 2011.

2. Amendment of Section 4. Act 5 of 2005 :-

In the Andhra Pradesh Value Added Tax Act, 2005 (hereinafter referred to as Principal Act), in section 4,-

(1) in sub-section (4), for the words and expression "at the rate of

four percent (4%)", the words and expression "at the rate of five percent (5%)" shall be substituted;

(2) in sub-section (7),-

(i) in clause (b), for the words and expression "at the rate of 4%", the words and expression "at the rate of five percent (5%)" shall be substituted;

(ii) in clause (d), for the words and expression "at the rate of 4%", the words and expression "at the rate of five percent (5%)" shall be substituted;

(3) in sub-section (8-B), for the words and expression "at the rate of 4%", the words and expression "at the rate of five percent (5%)" shall be substituted;

(4) in sub-section (9),-

(i) in clause (b), for the words and expression "at the rate of four percent (4%)", the words and expression "at the rate of five percent (5%)" shall be substituted;

(ii) in clause (d), for the words and expression "at the rate of four percent (4%)", the words and expression "at rate of five percent (5%)" shall be substituted;

(5) in sub-section (11), for the words and expression "at the rate of 4%", the words and expression "at the rate of five percent (5%)" shall be substituted.

3. Amendment of Section 13 :-

In the principal Act, in section 13, in sub-section (6), for the words

and expression "in excess of 4%", the words and expression "in excess of five percent (5%)" shall be substituted.

4. Amendment of Section 22 :-

In the principal Act, in section 22, in sub-section (3-A), for the words and expression "at the rate of 4%", the words and expression "at the rate of five percent (5%)" shall be substituted.

5. Repeal of Ordinance No. 3 of 2012 :-

The Andhra Pradesh Value Added Tax (Amendment) Ordinance, 2012 is hereby repealed.