

Assam Entry Tax (Amendment) Act, 2009**[12 February 2009]**

CONTENTS

1. Short Title, Extent And Commencement
2. Amendment Of Long Title
3. Amendment Of The Preamble
4. Amendment Of Section 1
5. Amendment Of Section 2
6. Amendment Of Section 3
7. Repeal And Saving

Assam Entry Tax (Amendment) Act, 2009**[12 February 2009]**

An Act to amend the Assam Entry Tax Act, 2008 Whereas it is expedient to amend the Assam Entry Tax Act, 2008, (Assam Act XII of 2008) hereinafter referred to as the principal Act, in the manner hereinafter appearing; It is hereby enacted in the Sixtieth Year of the Republic of India as follows:-

1. Short Title, Extent And Commencement :-

- (1) This Act may be called the Assam Entry Tax (Amendment) Act, 2009.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Amendment Of Long Title :-

In the principal Act, in the long title, after the words "within the State of Assam", the words and punctuation mark "and to validate certain taxes imposed on entry of goods into any local area in Assam for consumption, use or sale therein and for matters connected thereto or incidental thereto." shall be inserted.

3. Amendment Of The Preamble :-

In the principal Act, in the preamble, after the words "within the

State of Assam", the words "and to validate certain taxes imposed on entry of goods into any local area in Assam for consumption, use or sale therein" shall be inserted.

4. Amendment Of Section 1 :-

In the principal Act, in section 1, for sub-section (3), the following shall be substituted, namely:-

"(3) It shall be deemed to have come into force on and from the first day of October, 2001, i.e., the date on which the Assam Entry Tax Act, 2001 (Assam Act IV of 2001) came into force."

5. Amendment Of Section 2 :-

In the principal Act. in section 2, in sub-section (1), in clause (f), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that in the case of Specified Goods both old and new which are being imported into local area for use therein for a specified period and are taken back after completion of use, the "import value" shall be-

Period of use of the Specified Goods in years X Value of the Specified

Life of the Specified Goods in years

Explanation: Where the Specified Goods is new, the value of the Specified Goods shall be "import value" as defined above. In case of old Specified Goods, the value shall be determined as per depreciated value."

6. Amendment Of Section 3 :-

In the principal Act, in section 3, in sub-section (1), at the end of first proviso, the punctuation mark "." shall be substituted by punctuation mark ":" and thereafter the following proviso shall be inserted, namely:-

"Provided further that in case of Specified Goods both old and new which are being imported into a local area for use therein for a specified period and are taken back after completion of use, entry tax shall be payable for the period of use, on the value of Specified Goods, which will be proportional to the period of use, value and life of the Specified Goods as provided in clause (f) of sub-section (1) of section 2,"

7. Repeal And Saving :-

(1) The Assam Entry Tax (Amendment) Ordinance, 2008 (Assam Ordinance II of 2008) is hereby repealed

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date the said Ordinance came into force.

Mohd. A. Haque,
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