

**Gujarat Education Cess (Second Amendment) Act, 1965****29 of 1965****[06 December 1965]**

## CONTENTS

1. Short Title And Commencement
2. Amendment Of Section 12 Of Guj. Xxxv Of 1962
3. Commencement Of Amendments Made By Section 2

**Gujarat Education Cess (Second Amendment) Act, 1965****29 of 1965****[06 December 1965]**

An Act further to amend the Gujarat Education Cess Act, 1962 for the purpose of increasing the rates of tax on lands and buildings. It is hereby enacted in the Sixteenth Year of the Republic of India as follows:-

**1. Short Title And Commencement :-**

- (1) This Act may be called the Gujarat Education Cess (Second Amendment) Act, 1965.
- (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

**2. Amendment Of Section 12 Of Guj. Xxxv Of 1962 :-**

In section 12 of the Gujarat Education Cess Act, (Guj. Of 1962.) 1962 (hereinafter referred to as "the principal Act"), in sub-section (1),-

- (i) for the words "one and half per cent" the words "two and half per cent".
- (ii) for the words "two per cent" the words "three per cent", and
- (iii) for the words "three per cent" where they occur at two places, the words "four and half per cent" shall be substituted.

**3. Commencement Of Amendments Made By Section 2 :-**

The amendments made by section 2 shall be effective with effect on and from the 1st day of October 1965 and accordingly in the financial year ending on the 31st March 1966, the amount of tax under section 12 of the principal Act shall be calculated for a period of the first six months of that year at the rates prevailing immediately before the 1st October 1965 and for a period of the next six months of that year at the rates prevailing on the 1st October 1965.