
Kerala Building Tax (Amendment) Act, 1980

6 of 1981

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Kerala Building Tax (Amendment) Act, 1980

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An Act to amend the Kerala Building Tax Act, 1975. WHEREAS it is expedient to amend the Kerala Building Tax Act, 1975, for the purposes hereinafter appearing; BE it enacted in the Thirty-first Year of the Republic of India as follows:-

1. Short Title And Commencement :-

(1) This Act may be called the Kerala Building Tax (amendment) Act, 1980.

(2) It shall be deemed to have come into force on the 1 st day of April, 1973.

2. Amendment Of Section 2 :-

In section 2 of the Kerala Building Tax Act, 1975 (7 of 1975) (hereinafter referred to as the principal Act), -

(a) in clause (f), for the word sixteen, the word ten shall be substituted;

(b) in clause (h), for the words twenty thousand rupees, the words seventy-five thousand rupees shall be substitutes.

3. Amendment Of Section 5 :-

In section 5 of the principal Act,-

(a) in sub-section (1), for the words twenty thousand rupees, the words seventy-five thousand rupees shall be substituted.

(b) in subsection (3), for the words twenty thousand rupees, in both the places where they occur , the words seventy-five thousand rupees shall be substituted;

(c) in sub-section (4), for the words ten thousand rupees, the words twenty-five thousand rupees shall be substituted.

4. Amendment Of Section 7 :-

In section 7 of the principle Act, in sub-section (1),-

(a) in clause (a) and (c), for the words twenty thousand rupees, the words seventy-five thousand rupees shall be substituted;

(b) in clause(d), for the words ten thousand rupees, the words twenty-five thousand rupees, shall be substituted.

5. Substitution Of New Schedule For Existing Schedule :-

For the Schedule to the principal Act, the following Schedule shall be substituted, namely:-

| THE SCHEDULE (See section 5) Rate of building tax | | | |
|---|--|---|--------------|
| | Capital value | | Rate of tax |
| 1. | Where the capital value of building is Rs.75,000 or less Nil | | |
| 2. | Where the capital value of building exceeds Rs. 75,000- | | |
| | (a) | on the first Rs. 25,000 of such excess | 1 percent |
| | (b) | on the next Rs. 25,000 of such excess | 2 per cent |
| | (c) | on the next Rs. 50,000 of such excess | 3 per cent |
| | (d) | on the next Rs.50,000 Of such excess | 4 per cent |
| | (e) | on the next Rs. 1,00,000 of such excess | 5 per cent |
| | (f) | on the next Rs. 1,00,000 of such excess | 7 per cent |
| | (g) | on the balance | 10 per cent. |