

Kerala Plantation Tax (Amendment) Act, 1980

18 of 1980

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An Act further to amend the Kerala Plantation Tax Act, 1960. WHEREAS it is expedient further to amend the Kerala Plantation Tax Act, 1960, for the purposes hereinafter appearing; BE it enacted in the Thirty-first Year of the Republic of India as follows:-

1. Short Title :-

This Act may be called the Kerala Plantation Tax (Amendment) Act, 1980.

2. Amendment Of Section 14 :-

In section 14 of the Kerala Plantation Tax Act, 1960 (17 of 1960) (hereinafter referred to as the principal Act), in sub-section (1), for the words nine per cent, the words twelve per cent shall be substituted.

3. Substitution Of New Schedule For Schedule I :-

For Schedule I to the principal Act, the following Schedule shall be, and shall be deemed to have been substituted with effect on and from the 1st day of April, 1980, namely:

SCHEDULE I

[See section 3 (1)]

Rates of plantation tax Rate

1.	Where the aggregate extent of plantations held by a person does not exceeded two hectares	Nil
2.	Where the aggregate extent of plantations held by	

	a person exceeds two hectares	
	(a) on the first two hectares	Nil
	(b) on the next two hectares	twenty rupees per hectare
	(c) on the next sixteen hectares	fifty rupees per hectare
	(d) on the remaining extent	seventy rupees per hectare.