

## **Kerala Plantation Tax (Amendment) Act, 1981**

**25 of 1981**

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## **Kerala Plantation Tax (Amendment) Act, 1981**

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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-second Year of the Republic of India as follows:-

### **1. Short Title :-**

This Act may be called the Kerala Plantation Tax (Amendment) Act, 1981.

### **2. Substitution Of New Schedule For Schedule I :-**

For Schedule I to the Kerala Plantation Tax Act, 1960 (17 of 1960) (hereinafter referred to as 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, 1981, namely:

"Schedule I

[See section 3 (1)]

Rates of Plantation Tax

1.	Where the aggregate extent of plantations held by a person does not exceed four hectares	Nil
2.	Where the aggregate extent of plantations held by a person exceeds four hectares but does not exceed eight hectares	Fifty rupees per hectare on the extent of plantations in excess of four hectares
3.	Where the aggregate extent of plantations held by a person exceeds eight hectares but does not exceed twenty hectares	Sixty rupees per hectare on the extent of plantations in excess of four hectares

4.	Where the aggregate extent of plantations held by a person exceeds twenty hectares excess of four hectares..	Ninety rupees per hectare on the extent of plantations in
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### **3. Transitory Provision :-**

( 1 ) Notwithstanding the substitution of a new Schedule for Schedule I to the principal Act with effect on and from the 1st day of April, 1981, by section 2 of this Act, the Government may direct, by notification in the Gazette and for reasons to be specified in the notification that the rates mentioned in items 2, 3 and 4 of such new Schedule shall not, apply in respect of any category of plantation for such period commencing on and from the 1st day of April, 1981, not exceeding one year, as may be specified in such notification, and thereupon the plantation tax chargeable in respect of such category of plantation for such period shall be at the following rates, namely:

Rate

1.	Where the aggregate extent of plantations held by a person does not exceed four hectares	Nil
2.	Where the aggregate extent of plantations held by a person exceeds four hectares	
	(a) on the first four hectares	Nil
	(b) on the next sixteen hectares	Fifty rupees per hectare
	(c) on the remaining extent	Seventy rupees per hectare:

Provided that no notification shall be issued under this section after the expiry of six months from the date of publication of this Act in the Gazette.

(2) Every notification issued by the Government under sub-section (1) shall, as soon as may be after it is issued, be laid before the Legislative Assembly, while it is in session, for a period of not less than fourteen days, and shall be subject to such modifications as the Legislative Assembly may make during the session in which it is so laid or the session immediately following.