

Kerala Surcharge On Taxes (Amendment) Act, 2000

9 of 2000

CONTENTS

1. Short Title And Commencement
2. Amendment Of Section 3
3. Repeal And Saving

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An Act further to amend the Kerala Surcharge on Taxes Act, 1957. WHEREAS it is expedient further to amend the Kerala Surcharge on Taxes Act, 1957 (11 of 1957) for the purpose hereinafter appearing; BE it enacted in the Fifty-first Year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Kerala Surcharge on Taxes (Amendment) Act, 2000.
- (2) It shall be deemed to have come into force on the 1st day of January , 2000.

2. Amendment Of Section 3 :-

In the Kerala Surcharge on Taxes Act, 1957 (11 of 1957) (hereinafter referred to as the principal Act) in section 3, for sub-section (1) the following sub-section shall be substituted, namely:--
" (1) The tax payable under sub-section (1) of section 5 of the Kerala General Sales Tax Act, 1963, by a dealer in foreign liquor shall be increased by a surcharge at the rate of ten per cent, and the provisions of the Kerala General Sales Tax Act, 1963 shall apply in relation to the said surcharge as they apply in relation to the tax payable under the said Act. "

3. Repeal And Saving :-

- (1) The Kerala Taxation Laws (Amendment) Ordinance, 1999 (7 of

1999) except section 4 thereof is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act, as amended by this Act.