

Punjab Value Added Tax (Fourth Amendment) Act, 2007

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AN ACT further to amend the Punjab ValueAdded Tax Act, 2005. Be it enacted by the Legislature of the State of Punjab in the Fiftyeighth Year of the Republic of India as follows:-

1. Short Title And Commencement :-

(1) This Act may be called the Punjab Value Added Tax (Fourth Amendment) Act, 2007.

(2) It shall be come into force at once.

2. Amendment Of Section 27 Of Punjab Act 8 Of 2005 :-

In the Punjab Value Added Tax Act, 2005, in section 27, in subsections (1) and (2) for the words "two per cent", the words "four per cent" shall be substituted.

B.S. MEHANDIRATTA,

Secretary to Government of Punjab,

Department of Legal and Legislative Affairs