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Tamil Nadu Tax On Entry Of Goods Into Local Areas (Amendment) Act, 2003

22 of 2003

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An Act further to amend the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows.- Statement of Objects and Reasons2 In the Budget Speech for the year 2003-2004, it has been announced to levy entry tax on certain commodities. To give effect to the announcement made in the Budget Speech, a notification has been issued by the Government under sub-section (1) of Section 15 of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 (Tamil Nadu Act 20 of 2001). 2. Under sub-section (2) of Section 15 of the said Act, a Bill to replace the said Notification has to be introduced in the present session of the Legislative Assembly. 3. The Bill seeks to achieve the above objects. 1. Received the assent of the Governor on the 18th May, 2003 - Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Issue No. 137, dated 20th May, 2003. 2. Vide T.N. Bill No. 19 of 2003.

1. Short Title And Commencement :-

- (1) This Act may be called the Tamil Nadu Tax on Entry of Goods into Local Areas (Amendment) Act, 2003 (Tamil Nadu Act 20 of 2001).
- (2) It shall be deemed to have come into force on the 21st day of March 2003.

2. Amendment Of Schedule :-

In the Schedule to the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 (Tamil Nadu Act 20 of 2001), after item 23, the following items shall be added, namely .-

"24. Low Density Polyethylene and Polypropylene in all forms including granules, tapes and wastes.

25. Washing machines.".