

THE ASSAM TAXATION (ON SPECIFIED LANDS) (AMENDMENT) BILL, 2017**A
Bill**

further to amend the Assam Taxation (On Specified Lands) Act, 1990.

Preamble.

Whereas it is expedient further to amend the Assam Taxation (On Specified Lands) Act, 1990, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam
Act XII
of 1990**

It is hereby enacted in the Sixty-eighth Year of the Republic of India as follows:-

**Short title,
extent and
commence-
ment.**

1. (1) This Act may be called the Assam Taxation (On Specified Lands) (Amendment) Act, 2017.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment
of section 5.**

2. In the principal Act, in section 5, in clause (a), in sub-clause (ii), for the words, "fifteen paise", the words "ten paise" shall be substituted.

**Amendment
of section 6A.**

3. In the principal Act, in section 6A, for the words "fifteen paise", the words "ten paise" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend certain provisions of the Assam Taxation (On Specified Lands) Act, 1990.

2. Some of the important amendments which are proposed to be made are explained broadly as follows:

(i) Clause 2 seeks to amend clause sub-clause (ii) of clause (a) of section 5 to reduce the tax rate from 15 paise to 10 paise per kg. of green tea leaf produced by a small tea growers, whose area of specified lands does not exceed 40 hectares.

(ii) Clause 3 seeks to amend section 6A of the said Act to provide for corresponding reduction in the tax rate for deduction of tax at source from 15 paise to 10 paise per kg. of green tea leaf by the buyer on purchase of green tea leaf while making the payment to the small tea growers.

3. The Bill seeks to achieve above objects.

Dr. Himanta Biswa Sarma
(Minister, Finance)

M. K. DEKA,
Principal Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes to amend the Assam Taxation (On Specified Lands) Act, 1990.

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill does not involve the delegation of any legislative power to any agency subordinate to it in the bill.

Bill Corrected
and Final to Print

M. K. DEKA,
Principal Secretary,
Assam Legislative Assembly.

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Existing provision	Proposed Amended provision
<p>5. Rate of tax- The rate of tax under section 3, shall be as follows:- (a) in case of a tea estate, for every kilogram of the annual productivity of such tea estate shall be-</p> <p>(i) Deleted;</p> <p>(ii) fifteen paise,-if the aggregate area of specified lands held by a person does not exceed forty hectares;</p> <p>(iii) forty paise,- if the aggregate area of specified lands held by a person exceeds forty hectares;</p> <p>(iv) Notwithstanding anything contained in clause (iii), if the specified lands exceeding forty hectares falls in Barak Valley the rates of tax under section 3 for every kilogram of the annual productivity of the estate shall be thirty five paise.</p> <p>6A. Deduction of tax at source.- Every person engaged in the manufacture of tea and responsible for making any payment or discharging any liability on account of any amount purported to be the full or part payment of sale price or consideration for purchase of green tea leaf shall, at the time of credit to the account of or payment to the seller of such amount in cash, by cheque, by adjustment or in any manner, whatsoever, deduct tax calculated at the rate of 15 paise per kilogram and deposit the same in the State Exchequer in such manner as may be prescribed.</p>	<p>5. Rate of tax- The rate of tax under section 3, shall be as follows:- (a) in case of a tea estate, for every kilogram of the annual productivity of such tea estate shall be-</p> <p>(i) Deleted;</p> <p>(ii) ten paise,-if the aggregate area of specified lands held by a person does not exceed forty hectares;</p> <p>(iii) forty paise,- if the aggregate area of specified lands held by a person exceeds forty hectares;</p> <p>(iv) Notwithstanding anything contained in clause (iii), if the specified lands exceeding forty hectares falls in Barak Valley the rates of tax under section 3 for every kilogram of the annual productivity of the estate shall be thirty five paise.</p> <p>6A. Deduction of tax at source.- Every person engaged in the manufacture of tea and responsible for making any payment or discharging any liability on account of any amount purported to be the full or part payment of sale price or consideration for purchase of green tea leaf shall, at the time of credit to the account of or payment to the seller of such amount in cash, by cheque, by adjustment or in any manner, whatsoever, deduct tax calculated at the rate of 10 paise per kilogram and deposit the same in the State Exchequer in such manner as may be prescribed.</p>

M. K. DEKA,
Principal Secretary,
Assam Legislative Assembly.