

Passed on - 24/02/16

THE KERALA LAND TAX (AMENDMENT) BILL, 2016

(As passed by the Assembly)-<

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BILL

Further to amend the Kerala Land Tax Act, 1961.

Preamble.—WHEREAS, it is expedient further to amend the Kerala Land Tax Act, 1961 for the purposes hereinafter appearing;

BE it enacted in the Sixty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Land Tax (Amendment) Act, 2016.

(2) It shall be deemed to have come into force on the 30th day of September, 2014.

2. *Amendment of section 6.*—In section 6 of the Kerala Land Tax Act, 1961 (13 of 1961), (hereinafter referred to as the principal Act), for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Subject to the provisions of sub-section (2) of section 7, the basic tax charged and levied per annum under section 5 shall be at the rates as shown in the Table below:

TABLE

I. In Panchayat areas:

up to 8 Are .. ₹ 1 per Are

up to 2 Hectare .. ₹ 2 per Are

above 2 Hectare .. ₹ 400 plus ₹ 5 per Are for land in excess of two Hectare.

II. In Town Panchayats and Municipal Council areas:

up to 3 Are .. ₹ 2 per Are

up to 2 Hectare .. ₹ 4 per Are

above 2 Hectare .. ₹ 800 plus ₹ 10 per Are for land in excess of two Hectare.

III. In Municipal Corporation areas:

up to 2 Are	.. ₹ 4 per Are
up to 2 Hectare	.. ₹ 8 per Are
above 2 Hectare	.. ₹ 1,600 plus ₹ 20 per Are for land in excess of two Hectare.

Note:—Any excess tax paid on or after 30th day of September, 2014 may be adjusted against future dues.”.

3. *Repeal and saving.*—(1) The Kerala Land Tax (Amendment) Ordinance, 2016 (2 of 2016) is hereby repealed.

(2) Notwithstanding such repeal, anything done or deemed to have been done or any action taken or deemed to have been 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.