

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th May 2013 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 18 of 2013

A Bill further to amend the Tamil Nadu Value Added Tax Act, 2006.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-fourth Year of the Republic of India as follows:-

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fourth Amendment) Act, 2013.

(2) It shall be deemed to have come into force on the 21st day of March 2013.

Tamil Nadu Act
32 of 2006.

2. In the First Schedule to the Tamil Nadu Value Added Tax Act, 2006, in PART-C, the entries against (ii) and (iii) of Serial Number 13-A shall be omitted.

Short title and
commencement.

Amendment of
First
Schedule.

STATEMENT OF OBJECTS AND REASONS

Tax on Cellular Telephone, i-pod, i-phone, LCD Panels/LED Panels, DVDs and CDs and their parts and accessories is levied at the rate of 14.5% under Part-C of the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006). Since i-pod and i-phone are brand names of portable media player and smart phone respectively, the Government decided to omit the entries relating to i-pod and i-phone from Serial Number 13-A of Part-C of the First Schedule to the said Act, so that they become taxable under Serial Number 69 of the said Part-C of the First Schedule to the said Act, on par with portable media players and smart phones.

2. To give effect to the above decision, a Notification was issued under sub-section (1) of section 86 of the said Tamil Nadu Act 32 of 2006 to amend the said Schedule to that Act. Under sub-section (2) of section 86 of the said Act, a Bill to replace the abovesaid Notification has to be introduced in the Legislative Assembly.

3. The Bill seeks to give effect to the above object.

B V RAMANAA,
*Minister for Commercial Taxes
and Registration.*

A.M.P. JAMALUDEEN,
Secretary.