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GOVERNMENT OF TRIPURA LAW DEPARTMENT SECRETARIAT : AGARTALA

No.F.8(15)-Law/Leg-I/2014

Dated, Agartala 15th October, 2014

The following Act of the Tripura Legislative Assembly received the assent of the Governor on 12-10-2014 and is hereby published for General Information.

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TRIPURA ACT NO. 16 OF 2014.

THE TRIPURA TAX ON LUXURIES IN HOTELS AND LODGING HOUSES (SECOND AMENDMENT) ACT, 2014.

AN

ACT

to amend the 'Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990.'

WHEREAS it is felt expedient to amend the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990, to enhance the rate of tax on luxuries in Hotels and lodging houses;

BE it enacted by the Tripura Legislative assembly in the sixty fifth year of Republic of India as follows:-

1. Short title and commencement:

- i) This Act may be called 'The Tripura Tax on Luxuries in Hotels and Lodging Houses (Second Amendment) Act, 2014';
- ii) It extends to the whole of Tripura;
- iii) It shall come into force at once from the date of its publication in the Official Gazette.

2. Amendment of Section 3:

In Sub-section (1) of Section 3 of the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990, the words "ten percentum" shall be substituted by the words "fifteen percentum".

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