

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.96/2019/TAXES. Dated, Thiruvananthapuram, 29th June, 2019
....th Mithunam, 1194.

S.R.O. No...../2019.– In exercise of the powers conferred by clause 14 of the Kerala Finance Bill, 2019 (Bill No.185 of the Fourteenth Kerala Legislative Assembly), the Government of Kerala having considered it necessary in the public interest so to do, hereby makes the following rules further to amend the Kerala Flood Cess Rules, 2019 issued by notification under G.O.(P)No. 80/2019/TAXES dated 25th May, 2019 and published as S.R.O. No. 359/2019 in the Kerala Gazette Extraordinary No. 1240 dated 25th May, 2019, namely:-

RULES

1. *Short title and commencement.*– (1) These rules may be called the Kerala Flood Cess (Second Amendment) Rules, 2019.

(2) They shall come into force on the 1st day of August, 2019.

2. *Amendment of the rules.*– In rule 1, in sub-rule (2), for the words, letters, symbol and figures “1st day of July, 2019” the words, letters, symbol and figures “1st day of August, 2019” shall be substituted.

By order of the Governor,
MANOJ JOSHI,

Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per the notification issued under G.O.(P)No.80/2019/TAXES dated 25th May, 2019 and published as S.R.O. No.359/2019 in the Kerala Gazette Extraordinary No. 1240 dated 25th May, 2019, as amended by notification issued under G.O.(P) No.82/2019/TAXES dated 31st May, 2019 and published as S.R.O. No.375/2019 in the Kerala Gazette

Extraordinary No.1286 dated 31st May, 2019 Government have appointed the 1st day of July, 2019 as the date with effect from which the Kerala Flood Cess shall be levied and collected.

Now, the Government have decided to appoint the date of levy and collection of the said cess with effect from the 1st day of August, 2019 and also to make suitable amendment in the said rules.

The notification is intended to achieve the above object.