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Government of Kerala  
2014



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI  
Reg. No. KL/TV(N)/634/2012-14

കേരള ഗസറ്റ്  
KERALA GAZETTE

അസാധാരണ  
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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|                      |  |   |                       |

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 204/2014/TD. Dated, Thiruvananthapuram, 20th December, 2014.

**S. R. O. No. 796/2014.**—In exercise of the powers conferred by sub-section (1) of section 93 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala, having considered it necessary in the public interest so to do, hereby make the following further amendments in the Schedules to the said Act, namely:—

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33/5127/2014/S-21

## AMENDMENTS

In the Kerala Value Added Tax Act, 2003 (30 of 2004),

- (a) in the First Schedule, after serial No. 42B and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

“42C Rubber-natural and its variants

- |  |            |
|--|------------|
| (1) Natural rubber latex, prevulcanized  | 4001.10.10 |
| (2) Natural rubber latex, other than prevulcanised   | 4001.10.20 |
| (3) Smoked sheets  | 4001.21.00 |
| (4) Technically specified natural rubber (TSNR)  | 4001.22.00 |
| (5) Havea  | 4001.29.10 |
| (6) Pale crepe   | 4001.29.20 |
| (7) Estate brown crepe   | 4001.29.30 |
| (8) Oil extended natural rubber  | 4001.29.40 |
| (9) Balata, gutta-percha   | 4001.30.00 |
| (10) Other, including raw rubber, latex, dry ribbed sheet of all RMA grades, tree lacc, earth scrap, ammoniated latex, preserved latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grade of latex. |            |

\*\*\*\*\*”

(b) In the Third Schedule, in List A, in serial number 134,—

- (i) in the heading, the word 'natural' shall be omitted;
- (ii) item (1) and the entries against it in columns (2) and (3) shall be omitted.

This notification shall have effect on and from the 20th day of December, 2014 up to 31st March, 2015.

By order of the Governor,

RABINDRAKUMAR AGARWAL,

*Secretary to Government.*

#### Explanatory Note

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

The Government have decided to exempt various forms of natural rubber and its variants from the tax payable under the Kerala Value Added Tax Act, 2003 (30 of 2004) as part of Government Scheme for shoring up natural rubber price.

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