

The Uttarakhand Tax on Entry of Goods Into Local Areas (Amendment) Act, 2016

UTTARAKHAND

India

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Act 7 of 2016

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The Uttarakhand Tax on Entry of Goods Into Local Areas (Amendment) Act, 2016(Uttarakhand Act No. 7 of 2016)[Dated 31.3.2016.]An Act further to amend the Uttarakhand Tax on Entry of Goods into Local Areas Act, 2008Be it enacted by the Uttarakhand Legislative Assembly in the Sixty-seventh Year of the Republic of India, as follows -

1. Short title and commencement.

(1)This Act may be called the Uttarakhand Tax on Entry of Goods Into Local Areas (Amendment) Act, 2016.(2)It shall come into force at once.

2. Amendment of Section 2.

- In Section 2 of the Uttarakhand Tax on Entry of Goods Into Local Areas Act, 2008 (hereinafter referred to as the "Principal Act"), after existing sub-clause (ix) of clause (b) of sub-section (1) the following new sub-clause shall be added; namely -"2. Definitions. - (1)(6)(x) A transporter/courier/delivery agent/agent/goods carrier and any other person (importer), who intends to bring such goods, whether on his own Current Central Legislation/Lucknow Law Times 20-7-2016/25-7-2016 236 account or on behalf of any other person, into the State from outside the State or outside the country, in connection otherwise of business or for personal use, through online purchase or e-commerce."

3. Amendment of Section-A.

- For the existing Section 4-A of the "Principal Act", the following section shall be substituted, namely -"4-A. Tax on e-commerce. - Notwithstanding anything contained in this Act, the

Commissioner of Taxes, with prior approval of the State Government, may by notification formulate a simple procedure for the collection of entry tax on entry of specified goods into local area of State of Uttarakhand made through online purchase or e-commerce and such procedure may also provide for collection of entry tax from a transporter/courier/delivery agent/agent/goods carrier and any other person (importer), who intends to bring such goods, whether on his own account or on behalf of any other person, into the State from outside the State or outside the Country, in connection otherwise of business or for personal use and such a transporter/courier/delivery agent/agent/goods carrier and any other person (importer) shall be liable to pay entry tax on total value of such goods at such rate and in such manner, as may be prescribed thereunder."