

**No.G.25022/52/08-FEA**  
**GOVERNMENT OF MIZORAM**  
**FINANCE DEPARTMENT**  
*(Economic Affairs)*

**NOTIFICATION**

*Dated Aizawl, the 18<sup>th</sup> February, 2011.*

It has been observed that Mizoram is a resource deficit State and the potential for tax and non-tax revenues is limited by various factors. The revenue expenditure of the Government increases year after year, for which the support of the Central Government in the form of various grants under Plan and Non-Plan accounts could hardly meet the requirement. The State, therefore, has to find additional resources by tapping own revenue potentials to meet the growing financial gap in its finances.

Whereas, the Resource Augmentation and Expenditure Rationalization Committee under the Chairmanship of the Chief Secretary recommended levying of Stamp-duty on monthly payment of salaries to all regular Government officials including the Council of Ministers etc. in its meeting held on 16<sup>th</sup> June, 2010, the Council of Ministers in its meeting held on 20<sup>th</sup> December, 2010 decided collection of Stamp-duty.

And, in the interest of public service, the Governor of Mizoram is, therefore, pleased to impose levying of Stamp-duty on monthly payment of Salaries to all regular Government officials including the Council of Ministers and Parliamentary Secretaries and on all bills in respect of payment made by various Departments and offices to private parties at the following rates :-

	<b>Particulars</b>	<b>Rate</b>
a)	Gazetted Officers including Ministers/Speaker / Dy. Speaker/Parliamentary Secretaries	Rs. 10/- per bill
b)	Non-Gazetted Officials	Rs. 5/- per bill
c)	Payment made by various Departments and offices to private parties:-	
	(i) Bills not exceeding Rs. 1.00 lakh	Rs. 10/-
	(ii) Bills exceeding Rs. 1.00 lakh, but less than Rs. 5.00 lakhs.	Rs. 20/-
	(iii) Bills exceeding Rs. 5.00 lakh. Beyond that an amount Rs. 10.00 shall be affixed for every other Rs. 5.00 lakh.	Rs. 30/-

*Contd. 2/-*

This notification will be effective from the date of publication in the Official Gazette.

**Sd/- LALMALSAWMA**  
Finance Secretary,  
Government of Mizoram.

Mem<sup>o</sup> No. G.25022/52/08-FEA

Dated Aizawl, the 18<sup>th</sup> February, 2011

Cop<sup>y</sup> :-

- 1) The Secretary to the Governor, Mizoram.
- 2) The Secretary to the Chief Minister, Mizoram.
- 3) The P.S. to Ministers/Speaker/Dy. Speaker, Mizoram.
- 4) The Parliamentary Secretaries, Mizoram.
- 5) All Administrative Head of Departments, Govt. of Mizoram.
- 6) All Head of Departments, Govt. of Mizoram for strict compliance.
- 7) The Accountant General, Mizoram etc. Shillong.
- 8) The Chief Controller of Accounts, Government of Mizoram.
- 9) All Treasury Officers, Mizoram.
- 10) The Controller, Printing & Stationery Department, Govt. of Mizoram with 5(five) spare copies for publication in the official Gazette.

  
( LALMALSAWMA )

Deputy Secretary to the Govt. of Mizoram,  
Finance Department (EA)



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	ii) Bills exceeding Rs. 1.00 lakh, but less than Rs. 5.00 lakhs	Rs. 20/-
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Lalmalsawma,  
Secretary to the Govt. of Mizoram,  
Finance Department.