

GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Economic Affairs)

NOTIFICATION

No.G.25022/1/2025-FEA dated 26th November, 2025: In exercise of the powers conferred by sub-section (1) of section 81 of the Mizoram Value Added Tax Act, 2005 (Act No. I of 2005), the Government of Mizoram hereby makes the following rules further to amend the Mizoram Value Added Tax Rules, 2005, namely:-

- 1. Short title, extent and commencement.-**
- (1) These rules may be called the Mizoram Value Added Tax (Second Amendment) Rules, 2025.
 - (2) They shall have the like extent as the principal rules.
 - (3) They shall come into force on the date of publication in the Official Gazette.
- 2. Amendment of rule 17A.-**
- (i) clause (ii) of clause (a) of sub-rule 7 of rule 17A of the Mizoram Value Added Tax Rules (hereinafter referred to as the principal rules) shall be substituted as follows:
"Education Sector-
(ii) Twenty percent shall be allocated for educational purposes out of which ten percent each shall be allocated to School Education Department and Higher & Technical Education Department."
 - (ii) clause (c) of the principal rules shall be substituted as follows:
"Health and Wellness Sector –
Twenty percent shall be allocated under Health & Family Welfare Department for meeting various requirements relating to improvement of health infrastructure and other Health and Wellness related matters within the State."

Sd/- RAMCHUANA
Secretary to the Govt. of Mizoram,
Finance Department.

Memo No.G.25022/1/2025-FEA

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Dated Aizawl, the 26th November, 2025

Copy to:

1. Secretary to Governor, Government of Mizoram.
2. PS to Hon'ble Chief Minister, Government of Mizoram.
3. PS to Speaker/Dy. Speaker/Ministers/Ministers of State, Government of Mizoram.
4. Sr. PPS to Chief Secretary, Government of Mizoram.
5. Sr. PPS to Commissioner & Secretary, Finance Department, Government of Mizoram.
6. All Administrative Departments, Government of Mizoram.
7. All Heads of Departments, Government of Mizoram.
8. Commissioner of State Tax, Government of Mizoram.
9. Controller, Printing & Stationery Department with 2 spare copies for publishing in the Official Gazette.
10. Website Manager.
11. Guard File.


(CHRISTINA LALMUANZUALI)

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