

**No.J.21011/1/2017-TAX/Vol III/Part(ii)**  
**GOVERNMENT OF MIZORAM**  
**TAXATION DEPARTMENT**

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**NOTIFICATION**  
**No. 3/ 2018 – State Tax (Rate)**

Dated Aizawl, the 1<sup>st</sup> Feb., 2018.

In exercise of the powers conferred by sub-section (3) of section 9 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Government of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, No.13/2017- State Tax (Rate), dated the 7<sup>th</sup>July, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Mizoram Goods and Services Tax Act, 2017.”;

- (ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

‘(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).’.

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**Sd/-VANLAL CHHUANGA**  
Commr. & Secretary to the Govt. of Mizoram,  
Taxation Department.