

GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Economic Affairs)

NOTIFICATION

No.G.25022/1/2025-FEA dated 21st August, 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 (Amendment) Rules, 2025.

(2) It 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.- Sub-rule (7) of rule 17A of the Mizoram Value Added Tax Rules, 2005 shall be substituted as follows, namely : –

"(7) Social Infrastructure and Services Cess shall be utilized for the following purposes –

- a) **Education Sector** – Sixty percent of the collected cess shall be allocated under School Education Department as
 - (i) Forty percent for Top-up State Matching Share of various Centrally Sponsored Schemes under Education Sector.
 - (ii) Twenty percent for Renovation, Repair, Reconstruction and Upgradation of School Buildings (School Grants).
- b) **Social Welfare Sector** – Twenty percent shall be allocated under Social Welfare, Women and Child Development Department which shall be used for meeting various requirements related to Social Services and State Matching Share for various Centrally Sponsored Schemes of Social Service Schemes under Social Welfare, Women and Child Development Department.
- c) **Health and Wellness Sector** – Twenty percent shall be allocated under Health & Family Welfare Department for supplying consumable medical items in various Rural and Village level dispensaries."

Sd/- VANLALDINA FANAI
Commissioner & Secretary,
Finance Department,
Government of Mizoram

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

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Dated Aizawl, the 21st August, 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.
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(CHRISTINA LALMUANZUALI)

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