

**THE GUJARAT TAXATION LAWS (AMENDMENT) BILL, 2023.**

**GUJARAT BILL NO. 18 OF 2023.**

***A BILL***

*further to amend certain taxation laws.*

It is hereby enacted in the Seventy-fourth Year of the Republic of India as follows:—

**1.** (1) This Act may be called the Gujarat Taxation Laws (Amendment) Act, 2023.

**Short title and commencement.**

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

2. In the Gujarat Value Added Tax Act, 2003,—

(a) in section 30, in sub-section (5), for the words “the rate of eighteen per cent. per annum”, the words “such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted;

(b) in section 37, in sub-section (4), for the words “the rate of eighteen per cent. per annum”, the words “such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted.

(c) in section 42,—

(i) in sub-section (4), for the words “at the rate of eighteen per cent. per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted;

(ii) in sub-section (6), for the words “at the rate of eighteen per cent. per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted;

(iii) in sub-section (7), for the words “at the rate of eighteen per cent. per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted.

(d) in section 59B, in sub-section (13), for the words “at the rate of eighteen per cent. per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted.

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| <b>Guj. 13 of 2001.</b>               | <b>3.</b> In the Gujarat Motor Spirit Cess Act, 2001, in section 6, for the words “at the rate of eighteen per cent. per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the <i>Official Gazette</i> ” shall be substituted.  | <b>Amendment in the Guj. 13 of 2001.</b>                |
| <b>President’s Act No. 11 of 1976</b> | <b>4.</b> In the Gujarat State tax on Professions, Trades, Callings and Employments Act, 1976, in section 9, in sub-section (1), for the words “at one and a half per cent.”, the words “at such rate, not exceeding one and a half per cent., as may be specified by the State Government by notification in the <i>Official Gazette</i> ” shall be substituted. | <b>Amendment in the President’s Act No. 11 of 1976.</b> |
| <b>Bom. XL of 1958.</b>               | <b>5.</b> In the Gujarat Electricity Duty Act, 1958, in section 8, in sub-section (1), for the figures and words “24 per cent. per annum”, the words “eighteen per cent. per annum” shall be substituted.   | <b>Amendment in the Bom. XL of 1958.</b>                |
| <b>Bom. LX of 1958.</b>               | <b>6.</b> In the Gujarat Stamp Act, 1958, in section 46, in sub-section (1), for the words “at the rate of fifteen per cent., per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the <i>Official Gazette</i> ” shall be substituted.                                 | <b>Amendment in the Bom. LX of 1958.</b>                |

I certify that this Bill was read for a third time and passed by the Legislative Assembly of the State of Gujarat on the 13<sup>th</sup> September, 2023 and that it is a Money Bill.

**Assembly Hall,  
Gandhinagar.**

**Dated the            September, 2023.**

**(SHANKARBHAI CHAUDHARY)**

**Speaker,**

**Gujarat Legislative Assembly.**





**GUJARAT LEGISLATURE SECRETARIAT**

**GUJARAT BILL NO. 18 OF 2023.**

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**[ SHRI KANUBHAI DESAI,  
MINISTER FOR FINANCE]**

**(As read for a third time and passed by the  
Legislative Assembly on 13<sup>th</sup> September, 2023.)**

**D.M.Patel,  
Secretary,  
Gujarat Legislative Assembly.**

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Government Central Press, Gandhinagar.