

## COMMISSIONERATE OF TAXES

### **Acts and Rules being implemented by the department**

The Department administers the following taxation laws:-

- (i) The Nagaland (Sales of Petroleum & Petroleum products including Motor spirit and lubricants) Taxation Act 1967 and Rules as amended from time to time;
- (ii) The Nagaland Professions Trades, Calling and Employment Taxation Act 1968 and Rules as amended from time to time;
- (iii) The Nagaland Amusement Tax Act 1965 and Rules as amended from time to time;
- (iv) The Nagaland Value Added Tax Act 2005 and Rules as amended from time to time;  
and
- (v) The Central Tax Act 1956 and Rules as amended from time to time.