

THE ASSAM VALUE ADDED TAX (AMENDMENT) BILL, 2026

A

Bill

to amend the Assam Value Added Tax Act, 2003.

Preamble.

Whereas, it is expedient to amend the Assam Value Added Tax Act, 2003, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act
No. VIII of
2005

It is hereby enacted in the Seventy-seventh Year of the Republic of India, as follows: -

Short title,
extent and
commencement

1. (1) This Act may be called the Assam Value Added Tax(Amendment) Act, 2026
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of
section 10

2. In the principal Act, in section10,for sub-section (1A), the following shall be substituted namely,—

“(1A) Notwithstanding anything contained in this Act, the retail ‘on’ license holder for potable liquor mentioned in the Fourth Schedule, except country spirit, shall pay output tax on sale made by him at the rate of six percent without any set-off of the tax paid by him at the time of purchase of such potable liquor.

The Government may by notification published in the Official Gazette from time to time vary the above rate of tax of “On” license holders and such rate of tax may vary for urban and rural areas.”



VETTED BY THE
LEGISLATIVE DEPARTMENT
ON 07.02.2026