

# Union Territory Tax Rate Notification

Notification No. 13/2019-Union Territory Tax (Rate)

Date – 31.07.2019

Which seeks to exempt the hiring of Electric buses by local authorities from GST.

CBIC has made amendments in the Notification No.12/2017- Union Territory Tax (Rate), dated the 28th June, 2017.

In the said notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely: -

(3)
'(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or
<b>Explanation.-</b> For the purposes of this entry, "Electrically operated vehicle" means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.'

This notification has been effective from the 1st of August, 2019.