

  
**MANIPUR GAZETTE**  
सत्यमेव जयते

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

No. 67

Imphal, Wednesday, May 18, 2022

(Vaisakha 28, 1944)

**GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
(EXPENDITURE SECTION)**

**NOTIFICATION**

Imphal, the 18<sup>th</sup> May, 2022

**No.7/20/2021-e-FD : In exercise of the powers conferred under Section 22 of the Manipur Value Added Tax Act, 2004, (hereafter referred as said Act), the State Government hereby amends Schedule-I(A) of the said Act and modifies the VAT rates of the following item as follows: -**

**Reduction of VAT rate of Aviation Turbine Fuel (ATF) from 20% to 1% so as to comply with the provisions of National Civil Aviation Policy (NCAP) and to avail the benefits of Regional Connectivity Scheme (RCS) – Ude Deshka Aam Nagrik (URAN). The proposed revised VAT rate for Aviation Turbine Fuel (ATF) shall be inserted in Schedule-1(A) of Manipur Value Added Tax Act, 2004 (which contains Goods with VAT Rate 1%) at Sl. No. 4 as “VAT rate for RCS-UDAN flights by fixed Wing Aircraft, Helicopter and Seaplanes any Airport/Heliport/Helipad/Water Aerodrome operating in the State”.**

**2. The new VAT rate of Aviation Turbine Fuel (ATF) with Schedule shall be as follows:**

<b>Sl. No.</b>	<b>Description</b>	<b>Schedule with Sl. No.</b>	<b>VAT Rate</b>
<b>1.</b>	<b>VAT rate for RCS-UDAN flights by fixed Wing Aircraft, Helicopter and Seaplanes any Airport/Heliport/Helipad/Water Aerodrome operating in the State</b>	<b>Schedule-1(A), Sl. No. 4</b>	<b>1%</b>

**3. The notification shall be effective from 12:01 AM of 19th May, 2022.**

**DR. M. NALINDRAKUMAR,**  
Under Secretary (Finance),  
Government of Manipur.