

THE KERALA FINANCE BILL, 2022

A

BILL

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to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2022-2023.

Preamble.— WHEREAS, it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2022-2023;

BE it enacted in the Seventy-third Year of the Republic of India as follows:-

1. Short title and commencement.—(1) This Act may be called the Kerala Finance Act, 2022.

(2) Save as otherwise provided in this Act,—

(a) sub-clause (1) of clause 4 of the Bill shall come into force on the date of publication of the Bill in the Legislative Assembly;

(b) clause 7 shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this clause and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision;

(c) the remaining provisions of this Act, shall come into force on the 1st day of April, 2022.

2. Amendment of Act 11 of 1957.— In the Kerala Surcharge on Taxes Act, 1957 (11 of 1957), in section 3A,—

(1) in sub-section (5),—

(a) for the words and figures “30th November, 2021”, occurring at both the places, the words and figures “31st August, 2022” shall be substituted;

219/2022.

(b) for the words and figures “31st March, 2022”, the words and figures “31st December, 2022” shall be substituted;

(2) in sub-section (7), for the words and figures “31st March, 2022”, the words and figures “31st December, 2022” shall be substituted.

3. *Amendment of Act 13 of 1961.*— In the Kerala Land Tax Act, 1961 (13 of 1961), in section 6, for sub-section (1) and the proviso thereunder, the following sub-section and the TABLE shall be substituted, namely:—

“(1) Subject to the provisions of sub-section (2) of section 7, the basic tax charged and levied under section 5 shall be at the rates as mentioned in the TABLE.

TABLE

Sl. No.	Area	Extent	Rate
1	Panchayat Area	Up to 8.1 Ares	Rs. 5 per Are per annum
		Above 8.1 Ares	Rs. 8 per Are per annum
2	Municipal Council Area	Up to 2.43 Ares	Rs. 10 per Are per annum
		Above 2.43 Ares	Rs. 15 per Are per annum
3	Municipal Corporation Area	Up to 1.62 Ares	Rs. 20 per Are per annum
		Above 1.62 Ares	Rs. 30 per Are per annum”;

4. *Amendment of Act 15 of 1963.*— In the Kerala General Sales Tax Act, 1963 (15 of 1963),—

(1) in section 7A, in clause (iii) of sub-section (1),—

(a) in sub-clause (a), for the words and figures “30th September, 2021”, the words and figures “31st March, 2022” shall be substituted;