

**Fifteenth Kerala Legislative Assembly**

**Bill No. 99**

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**THE KERALA FINANCE BILL, 2022**

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A

*BILL*

*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;

(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;

Basic Tax Table

Sl.No	Area	Extent	Rate
1	Panchayath 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

  
Assistant Commissioner (LR)

കുടിശ്ശികയാകുന്ന നികുതിയ്ക്ക് പ്രതിവർഷം 9% നിരക്കിൽ പലിശ ഈടാക്കുന്നതാണ്.