



TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 2nd September 2026 and is hereby published for general information:—

ACT No. 13 OF 2026.

An Act further to amend the Tamil Nadu Value Added Tax Act, 2006.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2026. Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act 32 of 2006.

2. After section 3 of the Tamil Nadu Value Added Tax Act, 2006, the following section shall be inserted, namely:— Insertion of new section 3-A.

“3-A. Levy of Environmental and Social Welfare Cess.—(1) Notwithstanding anything contained in this Act and in addition to the tax leviable under section 3, every dealer shall be liable to pay a cess, namely, Environmental and Social Welfare Cess, on the sale of alcoholic liquor for human consumption, at such point of sale in the State and at such rate not exceeding rupees twenty per unit container containing alcoholic liquor, as may be specified by the Government by notification, and different rates may be specified in respect of different kinds and quantities of alcoholic liquor and in respect of different kinds of unit containers containing alcoholic liquor.

(2) The Government may utilise the proceeds of the cess levied under sub-section (1) for any or all of the following purposes, namely:—

- (a) facilitation of recycling, safe disposal and reuse of unit containers;
- (b) rehabilitation and de-addiction programs for individuals suffering from alcohol addiction;
- (c) welfare measures and livelihood support for families of the persons affected by alcohol addiction;
- (d) awareness and education campaigns highlighting the ill-effects of alcohol consumption and the adverse environmental hazards caused by improper disposal of unit containers;
- (e) protection and restoration of ecology, forest and wildlife; and
- (f) any other purpose relating to environmental and social welfare as may be prescribed by rules.

(3) The cess levied under sub-section (1) shall not form part of the taxable turnover for the purposes of this Act.

Explanation.—For the purpose of this section, “unit container” means a container in the form of bottle, jar, flask, pot, tin, can, tetra pack or any other similar receptacle designed to hold a specified quantity of alcoholic liquor for human consumption.”.

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.