

Ordinance Summary

The Kerala Provisional Collection of Revenues (Amendment) Ordinance, 2021

- The Kerala Provisional Collection of Revenues (Amendment) Ordinance, 2021 was promulgated on February 9, 2021. It repeals the Kerala Provisional Collection of Revenues (Amendment) Ordinance, 2020, which expired on February 11, 2021. The 2021 Ordinance extends the provisions of the 2020 Ordinance.
- The 2021 Ordinance amends the Kerala Provisional Collection of Revenues Act, 1985. The Act provides for the immediate effect (for a limited period) of provisions in Bills for giving effect to budget proposals. The 2021 Ordinance extends the period for collecting revenue after the passage of the Finance Bill.
- The Act provides for certain provisions in any Bill to have effect: (i) from the date of commencement of the concerned financial year, or (ii) immediately from the date of introduction of the Bill. These are provisions related to the imposition/increase of any tax, duty, cess, fee or other revenue that is effected through the passage of the Finance Bill.
- **Effect of declaration under the Act:** Under the Act, such declared provisions in any Bill will expire: (i) when the provision comes into operation as an enactment (with or without amendment), (ii) when the state government notifies the expiry, or (iii) after a maximum of 120 days from the date of the Bill coming into force. The 2021 Ordinance enhances the limit to 180 days.

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