

Fire Force Act, 1964

Section 16 - Mode of Assessment, Collection, Etc., of Fire Tax

- (1) The authorities for the time being empowered to assess, collect and enforce payment of property tax under the law authorising the local authority of the area to levy such tax shall, on behalf of the State Government and subject to any rules made under this Act, assess, collect and enforce payment of the fire tax in the same manner as the property tax is assessed, paid and collected; and for this purpose, they may exercise all or any of the powers they have under the law aforesaid and the provisions of such law including provisions relating to returns, appeals, reviews, revisions, references and penalties shall apply accordingly.
- (2) Such portion of the total proceeds of the fire tax as the State Government may determine shall be deducted to meet the cost of collection of the tax.
- (3) The proceeds of the fire tax collected under this Act reduced by the cost of collection shall be paid to the State Government in such manner and at such intervals as may be prescribed.
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