



Kerala budget - Calamity cess

The Honorable Finance Minister of the state of Kerala, today, while presenting the budget speech¹ for the state had announced levy of Kerala flood cess for the period of two years.

Key highlights on the levy of flood cess

- Dealers under composition scheme not liable to levy calamity cess
- 0.25 per cent flood cess to be levied on all goods under the fifth schedule including gold, silver and platinum ornaments
- 1 per cent flood cess to be levied on all supply of goods covered under GST rate on 12 per cent, 18 per cent and 28 per cent
- 1 per cent flood cess to be levied on all the services
- The cess to be calculated on the value of supply
- Cess would be applicable only on intra-state supplies
- Cess to be levied on last supply point that is B2C transaction.

Our comments

The effective date of implementation of the above levy to be notified under the state GST law in due course.



¹ Kerala Finance Budget speech 19-20

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