

## Kerala budget – Calamity cess

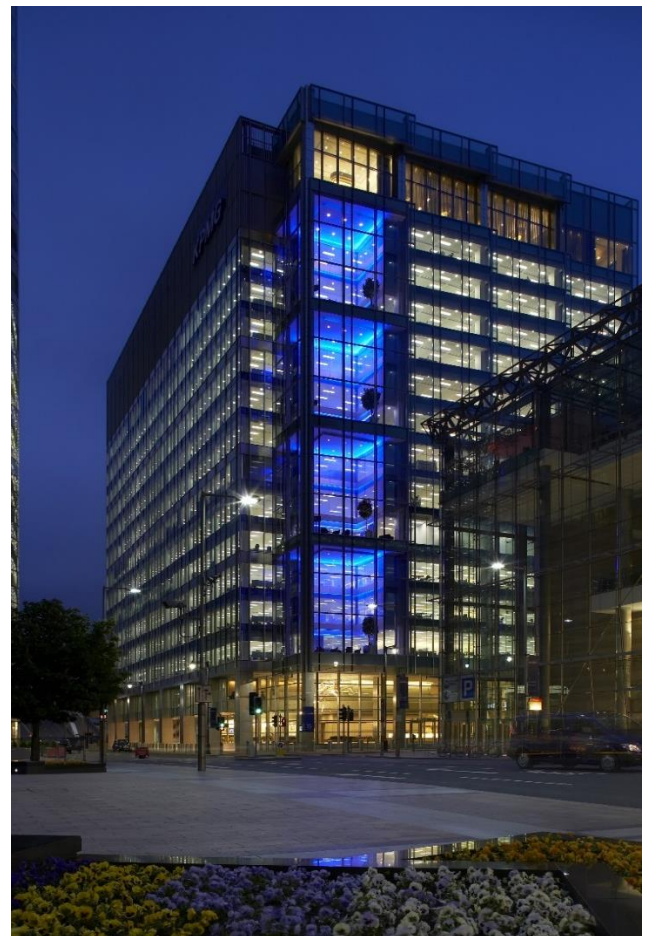
The Honorable Finance Minister of the state of Kerala, today, while presenting the budget speech<sup>1</sup> for the state had announced levy of Kerala flood cess for the period of two years.

### 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.



<sup>1</sup> Kerala Finance Budget speech 19-20

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