

**THE NAGALAND PROFESSION, TRADES
CALLINGS AND EMPLOYMENTS TAXATION
(AMENDMENT) ACT, 1989**

(THE NAGALAND ACT NO. 9 OF 1989)

Received the assent of the Governor of Nagaland on 30th June '89 and published in the Nagaland Gazette extraordinary dt. 30th June '89.

An

Act

further to amend the Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968.

It is hereby enacted in the Fortieth year of the Republic of India as follows —

1. Short title, extent and Commencement.

(1) This Act may be called the Nagaland Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1989.

(2) It shall come into force 1st day of July, 1989.

(3) It shall extend to the whole State of Nagaland.

2. Amendment of Section 22.

In sub-section (3) of section 22 of the Nagaland Professions Trades, callings and Employments Taxation Act, 1968, herein — after called the Principal Act, for the words “five hundred rupees” substitute with the words “one thousand rupees”.

3. Amendment of Schedule.

The existing Schedule annexed to the principal Act shall be deleted and the following shall be substituted in its place.

THE SCHEDULE

(See Section)

1. Salary and Wage earners Where the total gross annual income	Amount of Tax.
1. Does not exceed Rs. 10,000/-	Rs. NIL
2. Exceeds Rs. 10,000/ — but does not exceed Rs. 15,000/—	Rs. 100/
3. Exceeds Rs. 15,000/- but does not exceed Rs. 20,000/-	Rs. 150/
4. Exceeds Rs, 20,000/— but does not exceed Rs. 25,000/—	Rs.200/-
5. Exceeds Rs. 25,000/— but does not exceed Rs. 30,000/—	Rs. 300/

6.	Exceeds Rs. 30,000/- — but does not exceed Rs. 50,000/—	Rs, 500/
7.	Exceeds Rs. 50,000/— but does not exceed Rs. 75,000/—	Rs. 750/—
8.	Exceeds Rs. 75,000/— but does not exceed Rs. 1,00,000/-	Rs. 1000/
9.	Exceeds Rs. 1,00,000/— but does not exceed Rs. 1,50,000/—	Rs. 1,500/—
10.	Exceeds Rs. 1,50,000/—	Rs. 2,500/

2. (i) Legal practitioners including solicitors and notaries public.
(ii) Medical practitioners including medical consultants and dentists.
(iii) Technical and professional consultants including Architects, Engineers, Chartered Accountants, Actuaries, Management Consultants and tax consultants, Accountants,
(iv) Chief Agents, principal Agents, Special Agents, insurance Agents and Surveyors or loss Assessors registered or licenced under Insurance Act, 1938. Where the standing in the profession of any of the persons mentioned above is : —

(a)	Less than three years	Rs. 85/— per annum.
(h)	Three years or more hut less than five years.	Rs, 120/— per annum.
(c)	Five years or more.	Rs. 500/ — per annum.
(v)	Estate Agents or brokers or building contractors.	Rs. 500/- per annum.
(vi)	Directors (Other than nominated by Government) of Companies registered under the Companies Act, 1956.)	Rs. 500/- — per annum.
(vii)	Dealers registered under the Nagaland Sales Tax (Fifth Amentment)Act, 1989. Such Dealers whose annum gross Turnover on all sales is :	
(a)	Less than Rs. 50,000/—	Rs. 85!— per annum.
(b)	Rs. 50,000!— to Rs. 1,00,000!—	Rs. 225!— per annum.
(c)	More than Rs. 1,00,000!—	Rs. 500!— per annum.
(viii)	Owners (or Iessess) of petrol! diesel filling station and service stations.	Rs. 500/— per annum.
(ix)	Owners of Rice/Atta/Flour! Oil Mills.	Rs. 500!— per annum.

- (x) Holders of permits for transports vehicles granted under the Motor vehicles Act 1939, which are used or adopted to be used for hire or reward. Where any such persons holds permit or permits from any tax is, three wheelers, goods vehicles, trucks or buses—
- (a) in respect of each taxi three wheelers or goods vehicle Rs. 120/— per annum.
- (h) in respect of each truck or bus, Rs. 255/— per annum.
- (xi) Cooperative Societies registered or deemed to be registered under the Assam Coop. Societies Act, 1949 (Act I of 1951) engaged in any profession, trades or callings
- (a) State level Societies Rs. 25/— per annum.
- (b) District. Rs. 120/— per annum.
- (xii) Banking Companies as defined in the Banking Regulation Act, 1948 (Act II of 1949)
- (a) Schedule Bank. Rs. 500/— per annum.
- (b) Other Banks Rs. 425/— per annum.
- (xiii) Companies registered under the Companies Act, 1956 (Act I of 1956) and engaged in any profession, trade or callings. Rs. 500/— per annum.
- (xiv) Firms registered under Indian Partnership Act, 1932 (Act 9 of 1932) and engaged in any profession, trade or callings. Rs. 425/— per annum.
- (xv) Person other than those mentioned in any proceeding entries, who are engaged in any profession, trades or callings or employments and in respect of whom a notification is issued under section 3 of this Act. Rate of tax shall be as may be fixed by notification not exceeding Rs. 500/— per annum.

Notwithstanding anything contained in the Schedule where a person is covered by more than one entry in the Schedule the highest rate of tax specified under any of those entries shall be applicable in his case.