

**RATE OF TAX ON THE ASSAM PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENT TAXATION ACT, 1947**

| SL NO | CLASS OF PERSONS | RATE OF TAX |
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| 1 | Salary and wage earners such persons whose monthly salaries or wages are | |
| | Up to 14-10-2014 | |
| | (i) Less than Rs.3,500/- | Nil |
| | (ii) Rs.3500/- or more but less than Rs.5000/- | Rs.30/- per mensum |
| | (iii) Rs.5000/- or more but less than Rs.7000/- | Rs.75/- per mensum |
| | (iv) Rs.7000/- or more , but less than Rs.9000/- | Rs.110/- per mensum |
| | (v) Above Rs.9000/- | Rs.208/- per mensum |
| | From 15-10-2014 | |
| | (i) Up to Rs.10,000/- | Nil |
| | (ii) More than Rs.10,000/- but less than Rs.15,000/- | Rs.150/- per month |
| | (iii) Rs.15,000/- or more but less than Rs.25,000/- | Rs.180/- per month |
| | (iv) Rs.25,000/- and more | Rs.208/- per month |
| 2 | (a) Legal practitioner including Solicitor and Notaries Public; | |
| | (b) Medical practitioner including medical consultant and dentists; | |
| | (c) Technical and professional consultants including Architects, Engineers, Chartered Accounts, Actuaries, Management consultants and Tax consultants; | |
| | (d) Chief Agents, Principal Agents, Special agents and Surveyors or loss Assessors registerd or licensed under Insurance act, 1938(4 of 1938); | |
| | (e) Any other person who is engaged in any profession, trade, calling or employment but not mentioned in any other entry of the Schedule; | |
| | Where the annual gross Income in the profession of any of the persons mentioned above is | |
| | Up to 14-10-2014 | |
| | (i) Less than Rs.40,000/- | Nil |
| | (ii) Rs.40,000/- or more but less than Rs.60,000/- | Rs.480/- per annum |
| | (iii) Rs.60,000/- or more, but less than Rs.1,00,000/- | Rs.1000/- per annum |

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| | (iv) More than Rs.1,00,000/- | Rs.2500/- per annum |
| | From 15-10-2014 | |
| | (i) Up to Rs.1,20,000/- | Nil |
| | (ii) More than Rs.1,20,000/- but less than Rs.1,80,000/- | Rs.1800/- per annum |
| | (iii) Rs.1,80,000/- or more, but less than Rs.3,00,000/- | Rs.2160/- per annum |
| | (iv) Rs.3,00,000/- or more | Rs.2500/- per annum |
| | Provided that any person, who is the recipient of any cultural, literary or sports pension, shall not be required to pay any tax under this Act even if such person is engaged in any other profession, trade, callings or employment: | |
| | Provided further that the societies providing education to the physically and mentally challenged persons shall not be required to pay any tax under this Act. | |
| 3 | (a) Members of Associations recognised under the Forward Contracts (Regulations) Act, 1956 (42 of 1956) | Rs.2500/ per annum |
| | (b) (i) Members of Stock Exchange recognised under the Securities Contracts (Regulations) Act,1956 (42 of 1956) | Rs.2500/ per annum |
| | (ii) Remisiers recognised by a stock exchange | Rs.1800/ per annum |
| 4 | Estate agents or brokers or building contractors | Rs.2500/ per annum |
| 5 | Directors(other than those nominated by Government) or Companies Registered under the Companies Act,1956 (1 of 1956) | Rs. 2500/- per annum |
| 6 | Dealers including owners of any mills/industry within the meaning of of a sales tax law in Assam such dealers whose annual gross turnover of all sales is | |
| | Upto 31-03-2008 | |
| | (i) Less than Rs.1,00,000/- | Nil |
| | (ii) Rs.1,00,000/- or more but less than Rs.3,00,000/- | Rs.1000/- per annum |
| | (iii) Above Rs.3,00,000/- | Rs.2500/ per annum |
| | From 1-04-2008 | |
| | (i) Upto Rs.4,00,000/- | Nil |
| | (ii) More than Rs.4,00,000/- and upto Rs.7,00,000/- | Rs.1,000/- per annum |
| | (iii) More than Rs.7,00,000/- upto Rs.10,00,000/- | Rs.1,500/- per annum |
| | (iv)More than Rs.10,00,000/- | Rs.2,500/- per annum |
| 7 | Occupiers of factories as defined in the Factories Act, 1948(63 of 1948) who are not dealers covered by entry 6: such occupiers of factories- | |
| | (a) Where not more than five workers are working | Rs.350/- per annum |
| | (b) Where the number of workers is five or more but less than fifteen | Rs.2000/ per annum |
| | (c) Where the number of workers is more than fifteen | Rs.2500/ per annum |

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| 8 | Employers of shops and establishments within the meaning of the Assam Shops and Establishment Act,1971 who are not dealers, covered by entry 6: such employer's of establishment- | |
| | (a) Where there are no employess | Nil |
| | (b) Where not more than five people are employed | Rs.300/- |
| | (c) Where more than five, but not more than ten peoples are employed | Rs.1500/- per annum |
| | (d) Where more than ten peoples are employed | Rs.2500/- per annum |

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| 9 | Owners of lessees of Petrol/Diesel filling stations and service stations | Rs.2500/- per annum |
| 10 | (a) Licensed foreign liquor vendors and employers of residential hotels | Rs.2500/- per annum |
| | (b) Proprietors of cinema houses and theatres | Rs.2500/- per annum |
| 11 | Holders of permits for transport vehicles, granted under the Motor Vehicles Act,1988 (59 of 1988), which are used or adopted to be used for hire or reward: | |
| | (a) in respect of each taxi owner and four wheelers smallgoods vehicles | Rs.500/- per annum |
| | (for carrying either goods or passenger) | |
| | (b) in respect of each truck or bus Provided that the total amount payable by the same holder shall not exceed Rs.2500/- | Rs.2500/- per annum |
| 12 | Licensed money lenders under the Assam Money Lenders Act,1934 | Rs.2500/- |
| 13 | Individuals or Institutions conducting Chit Funds | Rs.2500/- |
| 14 | Banking Companies as defined in the Banking Regulation Act,1949(10 of 1949) | |
| | (i) Scheduled Banks | Rs.2500/- per annum |
| | (ii) Other Banks | Rs.2500/- per annum |
| 15 | Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling | Rs.2500/- |
| 16 | Firms registered under the Indian Partnership Act, 1932 (9 of 1932) and engaged in any profession, trade or calling | Rs.2500/- |

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| 17 | Owners of nursing homes, X-Ray Clinics, Pathological testing laboratories and Hospitals | Rs.2500/- |
| 18 | Dry Cleaners, Interior decorators and owner of beauty parlours | Rs.2500/- |
| 19 | Film distributors and Travel agents | Rs.2000/- |
| 20 | (A) Self employed person in the motion picture industry | |
| | (i) Directors, Actors and Actress(excluding junior artists) Play back singers, Cameraman, Recordist, Editors and still Photographers. | Rs.2000/- |
| | (ii) Junior Artist, Production managers, Assistant directors, Assistant cameraman,Assistant recordist, Assistant editors, Musicians and Dancers | Rs.700/- |
| | (B) Self employed person in the mobile theatre group | Nil |