

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

SL NO	CLASS OF PERSONS	RATE OF TAX
1	Salary and wage earners such persons whose monthly salaries or wages are	
	Up to 14-10-2014	
	(i) Less than Rs.3500/-	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) Rs.3500/- or more but less than Rs.5000/-	Rs.30/- per mensum
	(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 registered 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
	(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
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
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 small-goods vehicles (for carrying either goods or passenger)	Rs.500/- per annum
	(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/-
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