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### NOTIFICATION

No. H.12018/63/95-LJD, the 31<sup>st</sup> March, 1997. The following Act of the Mizoram Legislative Assembly, which received the assent of the Governor of Mizoram is hereby published for general information.

The Mizoram Act No.5 of 1997

The Mizoram Profession, Trades, Callings and Employment Taxation (First Amendment) Act, 1997.

Received the assent of the Governor of Mizoram on the 26<sup>th</sup> March, 1997.

AN  
ACT

further to amend the Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995 (Act, No. 7 of 1995) (Hereinafter referred to as the principal Act).

Be it enacted by the Legislative Assembly of Mizoram in the forty-eight year of the Republic of India as follows :-

Short title extent, and commencement

1. (1) This Act may be called the Mizoram Professions, Trades, Calling and Employments Taxation (First Amendment) Act, 1997.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force on and from the 1<sup>st</sup> day of April, 1997.

Amendment of Section 5

(2) In the principal Act, for Section 5 the following section shall be substituted namely :-

**DETERMINATION OF TAX :** The tax payable by any person under this Act shall be determined generally with reference to his total gross income or total gross turnover or total contacted amount or total gross business during the previous from his profession

trade, calling or employment or either reference to his standing in the profession trade. Calling or employment, as the case may be and as specified in the Schedule annexed to this Act :

Provide that the provisions of this Act shall not apply to a member of the Armed Forces of India or to a Cooperative Society registered or deemed to have been registered under the Mizoram Co-operative Societies Act, 1991

Amendment of the Schedule 3. (1) In entry no 6 of the Schedule annexed to principal Act, the words “or income” appearing after the words :Any dealer whose annual gross turnover” shall be deleted.

(2) Between entry no 6. and 7 of the Schedule annexed to the Act, the following new entry shall be inserted, namely :-

“6A. Owner of mechanical ..... electrical or electronic repair works including fabrications and furniture works.	0.5 percent /of such annual turnover subject to a maximum of Rs. 2,500/- p.a.
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(3) In entry no 11. of the Schedule annexed to the principal Act, for the figure and the words “Rs. 2,000/- per annum” specified in respect of Banking Companies as defined in the Banking Regulation Act, 1949 “the figure and the words “Rs 2,500/- per annum” shall be substituted.

(4) In entry no 12 of the Schedule annexed to the Principal Act, for the figure and the words, “Rs 2,000/- per annum” specified in respect of companies registered under the Companies Act, 1956 and engaged in any profession, trade or calling, the figure and the word, “Rs. 2,500/- per annum” shall be substituted.

(5) In entry no. 13 of the Schedule annexed to the Act, for the figure and the words, “Rs 1,500/- per annum” specified in respect of Partnership firms when engaged in any professions, trades, or calling, the figure and the words, “Rs 2,500/- per annum” shall be substituted.

P. Chakraborty  
Secretary,  
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Govt. of Mizoram.