

**THE NAGALAND PROFESSIONS, TRADES,
CALLINGS AND EMPLOYMENTS TAXATION
(AMENDMENT) ACT, 1993**

(THE NAGALAND ACT NO. 3 OF 1993)

*(Received the assent of the Governor of Nagaland on 3 August, 1993 and published in the Nagaland Gazette
Extraordinary dated 26th Aug 1993.*

An

Act

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

It is hereby enacted in the forty-fourth. 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, 1993.
- (2) It shall extend to the whole State of Nagaland.
- (3) It shall come into force from the 1st day of September, 1993.

2. Amendment of Schedule.

Item 2 of the Schedule annexed to the Nagaland Professions, Trades, Callings and Employments Taxations Act, 1968, shall be substituted by the following -

SCHEDULE

- 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 licensed under Insurance Act, 1938. Where the standing in the profession of any of the person mentioned is —
 - (a) Less than years Rs. 1000/- Per annum
 - (b) Three years or more Rs. 2500/- Per annum
- (v) Estate Agents or brokers or building contractor. Rs. 2500/- Per annum
- (vi) Director (other than nominated by Govt.) of companies registered under the Companies Act. 1956. Rs. 25,00/ — per annum
- (vii) Dealers registered under

the Nagaland Sales Tax Act, such Dealers whose annual gross turnover on all Sales is

(a) Less than Rs. 50,000/—

Rs. 200/— per annum

(b) Rs. 50,000/— to

Rs. 1,00,000/—

Rs. 2000/— per annum

(c) More than Rs. 1,00,000/—

Rs. 2500/— per annum

(viii) Owners (or lessees) of petrol/diesel filling station and service station.

Rs. 2500/— per annum

(ix) Owners of Rice/Atta/flour/Oil Mills.

Rs. 2500/— per annum

(x) Holders of permits for transport vehicle granted under the Motor vehicles Act, 1939 which are use or adopted to be used for hire or reward.

Where any such persons holds permit or permits for any taxis, three whellers, goods, vehicles, trucks or buses.

(a) in respect of three whellers (auto-rickshaw) ‘

Rs. 500/— per annum

(b) in respect of each taxi or three wheeler goods vehicle.

Rs. 1000/— per annum

(c) in respect of each truck or bus.

Rs. 2500/— per annum

(xi) Deleted

(xii) Banking Companies as defined in the Banking Regulation Act, 1949 (10 of 1949)

(a) Schedule Bank

Rs. 2500/— per annum

(b) Other Banks

Rs. 2500/— per annum

(xiii) Companies registered under Companies Act, 1956 (1 of 1956) and engaged on any profession, trade or callings.

Rs. 2500/— per annum

(xiv) Firms registered under partnership Act, 1932 (9 of 1932) and engaged in any profession, trade or callings.

(a) But not liable to pay income tax on the income of the firm. Rs. 1500/— per annum

(b) Firm liable to income tax.

Rs. 2500/— per annum

(xv) Person other than those mentioned in any preceeding entries, who are

engaged in any profession,

trades, or

in respect

is issued under section 3 of this Act.

calling

of

or

whom

annum.

employments

a

and

notification

(xvi) Employers of establishments as defined in the Nagaland Shops

and

Es

tablishments Act, 1985 who
are not dealers covered by
entry (vii)

Such employers of establishments

- | | | |
|-------|---|----------------------|
| (1) | Where there are no employees. | Nil |
| (ii) | Where not more than five employees are employed. | Rs. 200/- per annum |
| (iii) | Where more 'than five employees hut not more than ten employees are employed. | Rs. 1500/— per annum |
| (iv) | When more than ten employees are employed. | Rs. 2500/— per annum |

notwithstanding anything contained in this Schedule where a person is covered by more than one entry in this Schedule, the

lax payable taken together in a financial year shall not exceed two thousand and five hundred rupees.”