

**The Nagaland Profession, Trades, Calling & Employments Taxation
(Amendment) Act, 1999.**

(Act No. 7 of 1999)

Received the Assent of the Governor of Nagaland on 17/7/1999 and
Published in the Nagaland Gazette Extraordinary dated 25th August 1999.

An
-Act.-

Further to amend the Nagaland Professions, Trades, Calling and
Employments Taxation Act, 1968.

PREAMBLE: Whereas, it is expedient further to amend the Nagaland
Professions, Trades, Callings and Employments Taxation Act, 1968 (Nagaland
Act 4 of 1968) hereinafter referred to as the Principal Act, in the manner
hereinafter appearing.

It is hereby enacted in the Fiftieth Year of the Republic of India as follows:

1. SHORT TITLE, EXTENT AND COMMENCEMENT:

- (i) This Act may be called the Nagaland Professions, Trades, Callings and
Employments Taxation (2nd Amendment) Act, 1999.
- (ii) It shall have the like extent as in the Principal Act.
- (iii) It shall come into force on such date as the State Govt. may by
notification in the Official Gazette, appoint.

2. AMENDMENT OF SECTION 4:

In the Principal Act, for Section 4, the following shall be substituted, namely:

“4 Rates of Tax- The tax under Section 3 shall be payable by every person
specified in that section and falling under one or the other of the classes
mentioned in the 2nd column of the Schedule annexed to this Act at the rates
mentioned against the class of such persons in the 3rd column of the
Schedule.

Provided that entry 13 in the Schedule shall apply only to such classes of
persons as may be specified by the State Govt. by Notification from time to
time.

3. AMENDMENT OF SECTION 5:

In the Principal Act, the existing Section 5 shall be substituted by the following, namely:

“5 DETERMINATION OF TAX - The tax payable by any person under this Act shall be determined with reference to his total Gross Annual Income or standing in the Profession subject to the provisions of article 276 of the Constitution of India”.

4. AMENDMENT OF SCHEDULE:

In the Principal Act, for the existing schedule, the following shall be substituted, Namely:

“THE SCHEDULE”

(See Section 4)

Schedule of Rates of Tax of Professions, Trades, Callings and Employments.

Sl. No.	Class of Persons	Rate of Tax
1	2	3
	Salary & Wage earners such class of persons whose monthly salary and wages are:	
1. (i)	Less than Rs 2000	Nil
(ii)	Rs 2000 or more, but less than Rs. 3000	Rs. 35 Per mensem
(iii)	Rs 3000 or more, but less than Rs. 4000	Rs. 50 Per mensem
(iv)	Rs 4000 -do- Rs. 5000	Rs. 65 „ „
(v)	Rs 5000 -do- Rs. 6000	Rs. 80 „ „
(vi)	Rs 6000 -do- Rs. 7000	Rs. 100 „ „
(vii)	Rs 7000 -do- Rs. 8000	Rs. 120 „ „
(viii)	Rs 8000 -do- Rs. 9000	Rs. 140 „ „
(ix)	Rs 9000 -do- Rs. 10000	Rs. 160 „ „
(x)	Rs 10000 -do- Rs. 12000	Rs. 180 „ „
(xi)	Rs 12000 or more	Rs. 208 „ „

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 person mentioned at (i), (ii), (iii) and (iv) above is:
 - (a) Less than three years Rs. 1000/- per annum
 - (b) Three years or more Rs. 2500/- per annum
 - (v) Estate Agents or brokers or building contractors Rs. 2500/- per annum
 - (vi) **Director (other than nominated by Govt.) of companies registered under the companies Act 1956** Rs. 2500/- per annum
3. Dealers under the Nagaland Sales Tax Act, purchase Tax Act C.S.T. Act, whose annual gross turnover on all sales is:
 - (a) Less than Rs. 50,000/- Rs. 150/- per annum
 - (b) Rs. 50,000/- to Rs. 1 lakh Rs. 350/- per annum
 - (c) Rs. 1 Lakh to Rs. 5 Lakh Rs. 750/- per annum
 - (d) Rs. 5 lakh to Rs. 10 lakh Rs. 1,000/- per annum
 - (e) Rs. 10, lakh to Rs. 25 lakh Rs. 1,500/- per annum
 - (f) Rs. 25 lakh to Rs 1 crore Rs. 2,000/- per annum
 - (g) Above one crore Rs. 2,500/- per annum
 4. Owner (or leases) of petrol/ diesel filling station and service station Rs. 2,500/- per annum
 5. Owners of Rice/Atta Flour/oil Mills Rs. 2,500/- per annum
 6. Hholders of permits for transport vehicles Act. 1939 which are used or adopted to be used for hire or reward.

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

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| (a) | In respect of three wheelers (auto-rickshaw) | Rs. 300/- per annum |
| (b) | In respect of each taxi or three wheeler good vehicle. | Rs. 1,000/- per annum |
| (c) | In respect of each truck or bus | Rs. 2500/- per annum |
| 7. | 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 |
| 8. | Companies registered under Companies Act, 1956 (1 of 1956) and engaged on any profession trade or callings | Rs. 2500/- per annum |
| 9. | Partnership firms engaged in any, profession trade or callings | |
| (a) | But not liable to pay income tax on the income of the firm | Rs. 2500/- per annum |
| (b) | Firm liable to income tax | Rs. 2500/- per annum |

The Indian Stamp (Nagaland second Amendment) Act, 1999.
(Act No. 8 of 1999)

Received the assent of the Governor of Nagaland on 17/07/1999 and published in the Nagaland Gazette Extraordinary dated: 25th of August, 1999.

An
-Act-

To amend the Indian Stamp Act, 1899 in its application to Nagaland.

Preamble-Whereas it is expedient to amend the Indian Stamp Act, 1899 (Act, II of 1899) herein after called the Principal Act, in its application to Nagaland in the Manner herein after appearing.

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 Indian Stamp (Nagaland Amend-ment) Act, 1989.
2. It shall extend to the whole State or Nagaland.
3. It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.
2. Amendment of Schedule I of Act, II of 1899. In Schedule I to the Principal Act, the following shall be substituted. namely:-

SCHEDULE - I

Description of Instrument

(1)

1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book)- or on a separate piece of paper when such book/on paper is left in the creditor's possession

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