

ACT No. XX OF 1941.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the
26th November, 1941.)

An Act to limit to a maximum of fifty rupees per annum
the amount payable in respect of any person by way
of tax on professions, trades, callings or employments.

WHEREAS by section 142A of the Government of India
Act, 1935, it is provided that no Provincial law relating
to taxes for the benefit of a Province, or of a municipality,
district board, local board, or other local authority therein,
in respect of professions, trades, callings or employments
shall be invalid on the ground that it relates to a tax on in-
come and that the total amount of such tax payable in res-
pect of any one person shall not, after the 31st day of March,
1939, exceed fifty rupees per annum ;

AND WHEREAS it is further provided in the said section
that any such tax which was in force during the financial
year ending with the 31st day of March, 1939, may continue
to be lawfully levied at a rate higher than fifty rupees per
annum unless provision to the contrary is made by the
Federal Legislature ;

AND WHEREAS it is expedient that provision shall be made
whereby the total amount payable in respect of any such
person by way of such tax shall not exceed fifty rupees
per annum ;

It is hereby enacted as follows :—

1. (1) This Act may be called the Professions Tax Limi-
tation Act, 1941.

(2) It extends to the whole of British India.

(3) It shall come into force on the 1st day of April,
1942.

2. Notwithstanding the provisions of any law for the time
being in force, any taxes payable in respect of any one
person to a Province, or to any one municipality, district
board, local board or other local authority in any Pro-
vince, by way of tax on professions, trades, callings or
employments, shall from and after the commencement of
this Act cease to be levied to the extent to which such taxes
exceed fifty rupees per annum.

3. The provisions of section 2 shall not apply to any tax
specified in the Schedule.

THE SCHEDULE.

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Price Anna 1 or 1½d.

Short title
extent and
commence-
ment.

Limitation of
tax.

Saving.

Professions Tax Limitation. [ACT XX OF 1941.]

THE SCHEDULE.

(See section 3.)

Taxes to which section 2 does not apply.

1. The tax on professions, trades and callings, imposed through fees for annual licences, under Chapter XII of the Calcutta Municipal Act, 1923. Ben. Act
III of 1923.
2. The tax on trades, professions and callings, imposed under clause (f) of sub-section (1) of section 123 of the Bengal Municipal Act, 1932. Ben. Act
XV of 1932.
3. The tax on trades and callings carried on within the municipal limits and deriving special advantages from, or imposing special burdens on, municipal services, imposed under clause (ii) of sub-section (1) of section 128 of the United Provinces Municipalities Act, 1916. U. P. Act
II of 1916
4. The tax on persons exercising any profession or art, or carrying on any trade or calling, within the limits of the municipality, imposed under clause (b) of sub-section (1) of section 66 of the Central Provinces Municipalities Act, 1922. C. P. Act
II of 1922.