

Act No. 1/2000
Date of Assent 28/8/2000
Date of Publication 30/8/2000

THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION (SEVENTH AMENDMENT) BILL, 2000.
Act.

An
-Act-

further to amend the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (Manipur: Act No. 5 of 1981).

Be it enacted by the Legislature of Manipur in the Fifty-first Year of the Republic of India as follows:-

Short title and commencement:-

(1) This Act may be called the Manipur Professions, Trades, Callings and Employments Taxation (Seventh Amendment) Act, 2000.

(2) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

2. Amendment of Schedule :-

For the existing entries under the Schedule appended to the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981, the following shall be substituted, namely :-

A. SALARY AND WAGES EARNERS :

<u>Where the total gross annual income</u>	<u>Amount of tax per annum</u>
i) Does not exceed Rs.15,000/-	Nil
ii) Exceeds Rs. 15,000/- but does not exceed Rs.20,000/-	Rs.300/-
iii) Exceeds Rs. 20,000/- but does not exceed Rs.30,000/-	Rs. 450/-
ii) Exceeds Rs. 30,000/- but does not exceed Rs.40,000/-	Rs.600/-
v) Exceeds Rs. 40,000/- but does not exceed Rs. 50,000/-	Rs.750/-
vi) Exceeds Rs.50,000/- but does not exceed Rs.60,000/-	Rs.900/-
vii) Exceeds Rs. 60,000/- but does not exceed Rs.75,000/-	Rs. 1,100/-
viii) Exceeds Rs. 75,000/- but does not exceed Rs.1,00,000/-	Rs.1,600/-
ix) Exceeds Rs.1,00,000/- but does not exceed Rs. 1,25,000/-	Rs.2,200/-
x) Exceeds Rs.1,25,000/- onwards	Rs.2,500/-

	<u>Amount of tax per annum</u>
B. i) Legal practitioners including solicitors and notaries public;	
ii) Medical practitioners including Medical consultant and dentists;	
iii) Technical and professional consultants including Architects, Engineers, Chartered Accountant Actuaries, Management Consultant and Tax consultants;	
iv) Chief Agents, Principal Agent, Special Agents, Insurance Agent and Surveyor or Loss Assessors registered or licensed under the Insurance Act. 1938 (4 of 1938):-	
Where the standing in the profession of any of the persons mentioned above is:-	
a) 3 years or less	Rs. 1,000/-
b) more than 3 years but less than 5 years	Rs. 2,000/-
c) 5 years or more	Rs.2,5000/-
C. Estate Agents or borkers of including contractors	Rs.2,000/-
D. Directors(other than those nominated by the Govt.) of Companies registered under the Companies Act. 1956.	Rs. 1,000/-
E. Dealers registered under the Manipur Sales Tax Act, 1990 Whose total turnover in any year according to the Act and Rules framed thereunder is :-	
i). Less than Rs.50,000/-	Rs. 1,000/-
ii) Rs.50,000/- to Rs. 1,00,000/-	Rs. 1,500/-
iii) Above Rs. 1,00,000/-	Rs.2,000/-
iv) Above Rs. 10,00,000/-	Rs.2,500/-
v) Owners/lessors of Petrol/Diesels filling stations/service station and distributors/owners/lessors of LPG(Cooking) Gas.	Rs.2,500/-
F. Where such person holds permit/permits for any taxies, three wheelers, goods vehicles, trucks or buses :-	
i) In respect of taxi or three wheelers/goods vehicle	Rs. 1,000/-
ii) In respect of each truck or bus	Rs. 1,000/-
G. Banking Companies as defined in the Banking Regulation Act, 1949 :-	
i) Scheduled Banks	Rs. 2,000/-
ii) Other Banks	Rs. 1,000/-

Amount of tax per annum

H.	Companies registered under the Companies Act, 1956 and engaged in the Professions, Trades, or callings.	Rs. 2,000/-
I.	Firms registered under the Indian Partnership Act, 1932 and engaged in Professions, Trades, Or Callings.	Rs. 1000/-
J.	Mill owners of Rice/Atta/Flour/Oil	Rs. 500/-
K.	Individuals or Institutions conducting Chit Funds	Rs. 500/-
L.	Co-Operative Societies registered or deemed to be registered under the Manipur Co-Operative Societies Act, 1976, engaged in any Professions, Trades or Callings:	
	(a) State Level Societies	Rs. 250/-
	(b) District Level Societies	Rs. 125/-
	(c) Panchayat Level	Rs. 75/-
M.	Persons other than those mentioned in any preceding entries, who are engaged in any Professions, Trades or Callings as the State Government may, from time to time, by notification under Section 3(1) of this Act, specify.	Rate of tax shall be as may be fixed by notification but not exceeding Rs. 500/- per annum

NOTE:- Where a person is covered by more than one entry in this Schedule, the highest rate or tax specified under any of those entries shall be applicable in his case.

This Bill under the title, 'The Manipur Professions, Trades, Callings and Employments Taxation (Seventh Amendment) Bill, 2000 has been passed by the Manipur Legislative Assembly on July 26, 2000. This is a money Bill.




(Dr. S. Dhananjoy)
Speaker,

Manipur Legislative Assembly.

-Imphal-
August 27, 2000.

I assent to this Bill.



(Ved Prakash Marwah)
Governor of Manipur.

Imphal,
August 28, 2000.