

**The Nagaland Act No. 4 of 1968**

**THE NAGALAND PROFESSIONS, TRADES,  
CALLINGS AND EMPLOYMENTS TAXATION  
ACT, 1968**

(Published in the Nagaland Gazette Extraordinary  
dated 7th October, 1968.)

(Received assent of the President on the 27th October, 1968)

**An  
Act**

to levy a tax on professions, trades, callings and employments.

**PREAMBLE :-** Whereas it is necessary to make an addition to the revenues of Nagaland and, for that purpose it is expedient to impose a tax on professions, trades, callings, and employments:-

It is hereby enacted in the Nineteenth year of the Republic of India as follows :-

**Preliminary**

**1. SHORT TITLE, EXTENT AND COMMENCEMENT :-**

- (1) This Act may be called the Nagaland Professions, Trades, callings and Employments Taxation Act, 1968.
- (2) It extends to the whole of Nagaland.
- (3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

**2. DEFINITION :-** In this Act, unless there is anything repugnant in the subject or context;

- (a) "assessing authority" in a particular area means the Superintendent referred to in section 7 exercising jurisdiction in that area;

- (b) "person" includes a company, firm or other association of persons;
- (c) "prescribed" means prescribed by rules made under this Act;
- (d) "previous year" means twelve months ending on the 31st March next preceding the year for which the assessment is to be made;
- (e) "principal officer" means with reference to-
  - (i) a Government, the head of an office or the disbursing Officer,
  - (ii) a local authority, company, firm or other association of persons, the Chairman, Secretary, Treasurer, Manager, or Agent local authority, Company, firm or other association persons;
- (f) "State" means the State of Nagaland; and
- (g) "total sources income" means aggregate of income derived from all sources.

