

THE SCHEDULE

(See Section 3)

Serial no	Class of persons	Rate of Tax
1	<p>Salary and wages earners: Such persons whose monthly salaries or wages are-</p> <p>(i) Less than Rs 4000/ (ii) More than Rs 4000 but less than Rs 5000 (iii) More than Rs 5000 but less than Rs 7000 (iv) More than Rs 7000 but less than Rs 9000 (v) More than Rs 9000 but less than Rs 12000 (vi) Rs 12000 or more</p>	<p>(i) Nil (ii) 35 per mensem (iii) 75 per mensem (iv) 110 per mensem (v) 180 per mensem (vi) 208 per mensem</p>
2	<p>(a) Legal Practitioners including solicitors and notaries public.</p> <p>(b) Medical practitioners including medical consultants, dentists, Radiologists, Pathologists and persons engaged in similar other professions or callings of Para Medical nature</p> <p>(c) Technical and professional consultants other than those mentioned in item (b) but including Architects, Engineers, R.C.C Consultants, plumbers, Electricians, Tax consultants including income Tax and Sales Tax practitioners, Chartered Accountants and Management Consultants</p> <p>Where the standing in the profession of any of the persons mentioned above is :-</p> <p>(i) Less than three years (ii) Two years or more but less than five years (iii) five years or more</p>	<p>(i) 500 (ii) 1000 (iii) 2000</p>
3	<p>(i) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or loss Assessors registered or licensed under Insurance Act, 1938.</p> <p>(ii) Pigmy agents or UTI Agents</p>	

	<p>Where the annual gross income of the person mentioned above is :-</p> <p>(a) Rs 36000/ or less (b) Rs 36000/ or more but less than Rs 95000 (c) Rs 95001 or above</p> <p>Explanation: For the purpose of the entries against serial Nos 2 and 3, “annual gross income “, in relation to a person means the aggregate of the amounts of fee, remuneration, commission or any other charge, by whatever name called, relating to his professions or callings in Nagaland, receivable by him during the immediately preceding year.</p>	<p>(a) Nil (b) 1500/- Per annum (c) 2000 per annum</p>
4	<p>a) Members of associations recognized under the Forward Contracts(Regulation) Act,1952 b) (i) Members of stock Exchanges recognized under the Securities Contracts(Regulation) Act,1956 (ii) Remisiers recognized by Stock exchanges</p>	<p>a) 2500 per annum b) (i) 2500 per annum (ii)1800 per annum</p>
5	<p>(a) Estate Agents or promoters or brokers or commission agents or <i>del credere</i> Agents or Mercantile Agents, Advertising agents, clearing and forwarding Agents (b) Contractors of all descriptions engaged in any work such contractors whose gross business in any year is (i) Less than Rs 400000 (ii) Rs 400000 or more but less than Rs 700000 (iii) Rs 700000 or more but less than Rs 1000000 (iv) Rs 1000000 or more (c) Auctioneers (d) Suppliers of Machineries and all other materials on hire</p> <p>Explanation: For the purposes of the entry for sl no 5(b) “gross business” means the aggregate of the amounts of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed.</p>	<p>(a) 2500/- Per annum (b) (i) Nil (ii) 1000 per annum (iii) 1500 per annum (iv)2500 per annum (c) 2500 per annum (d) 2500 per annum</p>

6	Director (other than nominated by Government) of Companies registered Under the Companies Act, 1956.	2500/- Per annum
7	Dealers under the Nagaland Value Added Tax Act,2005,Nagaland Goods and Services Tax Act,2017 and the Nagaland Sales Tax Act,1967 whether registered or not whose Annual gross turnover in any year is – (a) Less than Rs. 100000/- (b) Rs. 100000 to Rs 300000 (c) Rs. 300000 to Rs 500000 (d) Rs. 500000 to Rs 1000000 (e) Rs. 1000000 to Rs 2500000 (f) Rs 2500000 to Rs 1 Crore (g) Above one crore	(a) Nil (b) 350 per annum (c) 750 per annum (d) 1000 per annum (e) 1500 per annum (f) 2000 per annum (g) 2500 per annum
8	Owners Or lessees of petrol/diesel filling station (oil pumps) and agents and distributors including retail dealers of LPG,service station,Garages and workshops of automobiles	2500/- Per annum
9	(a) Owner Or lessees of Rice/Atta flour/Oil Mills, stone crushers, bottling plants ,Tiles factories, Biscuit Factories, Chemical and pharmaceutical laboratories, furniture making units, Principal presses(with power), Fruit Canning Units, Dry cleaners, interior decorators (b) Owner Or lessees of Nursing homes, hospitals, X-ray clinics, Pathological Laboratories, Tutorials Homes/Colleges or institutions, Shorthand and computer institutions, Training institute of any description (c) Owners, licensees or lessees as the case may be , of any premises let out for social functions (d) Owners or occupiers of cold storages (e) Photo Laboratories, Film Processing Laboratories and photo Studios (f) Persons owning/running STD/ISD/ FAX booths (g) Persons using Photo copying machines for job work	(a) 2500/- Per annum (b) 2500/- Per annum (c) 2500/- Per annum (d) 2500/- Per annum (e) 2000 per annum (f) 1500 per annum (g) 1000 per annum

10	<p>Owners or lessees of</p> <p>(a) Beauty Parlours(non air conditioned)</p> <p>(b) Beauty Parlours (air conditioned)</p> <p>(c) Air-conditioned hair dressings saloons</p> <p>(d) Hair cutting saloons</p> <p>(e) Air conditioned restaurants</p> <p>(f) Owner/occupies or lessees of residential hotels of 3- star category and above</p> <p>(g) Owner/occupies or lessees of residential hotels below 3-star category</p> <p>(h) Other Hostel restaurants</p>	<p>(a) 1000 per annum</p> <p>(b) 2500 per annum</p> <p>(c) 2500 per annum</p> <p>(d) 900 per annum</p> <p>(e) 2500 per annum</p> <p>(f) 2500 per annum</p> <p>(g) 1500 per annum</p> <p>(h) 1000 per annum</p>
11	<p>(i) Cinema Houses and theatres</p> <p>(ii) Video Parlors and video rental libraries</p>	<p>(j) 2500 per annum</p> <p>(ii) 2500 per annum</p>
12	<p>(i) Individuals or Institutions conducting Chit funds and lotteries</p> <p>(ii) Authorized Stockiest of lottery Tickets</p> <p>(iii) Persons providing entertainment using dish antennae & cable TV</p> <p>(iv) Persons operating courier service</p> <p>(v) Persons operating mobile phones</p> <p>(vi) Persons operating Internet service & internet cafes and e-commerce Business.</p>	<p>(i) 1000 per annum</p> <p>(ii) 2500 per annum</p> <p>(iii) 2000 per annum</p> <p>(iv) 2500 per annum</p> <p>(v) 2500 per annum</p> <p>(vi) 2500 per annum</p>
13	<p>(1) Co-operative Societies registered or deemed to be registered under the Assam Co-operative Societies Act, 1949 (Assam Act 1 of 1950) and engaged in any professions, trades or callings –</p> <p>(a) Apex societies (state level)</p> <p>(b) Central Societies (district level)</p> <p>(2) Any other societies</p>	<p>1(a) 2500 per annum</p> <p>1(b) 1500 per annum</p> <p>(2) 500 per annum</p>
14	<p>Banking Companies as defined in the Banking Regulation Act, 1949</p>	<p>2500 per annum</p>
15	<p>Companies registered under Companies Act, 1956 (1 of 1956) and engaged on any profession, trade or callings</p> <p>2500/- Per annum</p>	<p>2500 per annum</p>
16	<p>Partnership firms when engaged in any professions, trades or callings .</p> <p>(i) Rs 25 Lakhs or less</p> <p>(ii) Rs 25 lakhs above</p>	<p>(i) 1000 per annum</p> <p>(ii) 2000 per annum</p>
17	<p> Holders of permit for transport vehicles granted under the Motor vehicle Act, 1939 (4 of 1939) which are used or adopted to be used for hire or reward where any such persons holds permit or permits for any taxis including auto-rickshaws, three wheelers goods vehicles, trucks or</p>	

	<p>buses:-</p> <p>(a) In respect of auto-rickshaws (b) in respect of each taxi or three wheeler goods vehicle (c) in respect of each truck of pay load upto 5 tones (d) in respect of each truck of pay load above 5 tones (e) in respect of each bus</p>	<p>a) 250 per annum b) 500 per annum c) 1500 per annum d) 2000 per annum e) 2000 per annum</p>
18	Transport companies and transport Contractors, Air travel agents	2500 per annum
19	Owners or lessees of weighbridges	2500 per annum
20	<p>(1) Employers or shop-keepers as defined in the Nagaland shops and Establishments Act ,1985 who are not dealers covered by entry 7 such employers or establishments:-</p> <p>(a) Where there are no employees (b) Where not more than five employees are employed (c) Where more than five employees, but not more than ten employees are employed . (d) Where more than ten employees are employed</p> <p>(2) Occupiers of factories as defined in the factories Act,1948(63 of 1948),who are not dealers covered by entry 7,such occupiers of factories:-</p> <p>(a)where not more than ten workers are working (b)where more than ten workers are working</p> <p>Explanation- For the purpose of determining the liability and the rate of tax under this entry,the higher number of employees or workers at any time during the year shall be reckoned as the basis.</p>	<p>1(a) 150 per annum 1(b)200 per annum 1(c)1500 per annum 1(d)2500 per annum</p> <p>2(a)1500 per annum 2(b)2500 per annum</p>
21	Persons other than those mentioned in any preceding entries who are engaged in any professions ,trades,calling and employments.	<p>500 per annum Or As may be fixed by Notification under Section 3 not exceeding rs 2500/- per annum</p>

Explanation No.1 .Notwithstanding anything contained in this schedule where an assessee is covered by more than one entry in this schedule , the highest rate of tax specified under any of those entries shall be applicable in his/her case.