



सत्यमेव जयते

**GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT**

**The Nagaland Professions, Trades, Callings and Employment Taxation
(4th Amendment) Act, 2012
(Act No. 5 of 2012)**

And

The Nagaland Professions, Trades, Calling and Employment Taxation Rules, 2013



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**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 48 Kohima, Monday, January 23, 2012, Magha 3, 1933 (Saka)

**The Nagaland Professions, Trades, Callings and Employment Taxation Act
(4th Amendment), 2011.**

Nagaland Ordinance No. 1 of 2011

Promulgated by the Governor of Nagaland in the 61st Year of Republic of India.

Whereas the Nagaland Legislative Assembly is not in session, and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the provisions of the said Ordinance.

Now therefore, in exercise of the powers conferred by clause (i) of Article 213 of the Constitution of India, the Governor of Nagaland is pleased to promulgate the following ordinance, namely:-

1. "Short title, extent and commencement."

- (1) This Ordinance may be called the Nagaland Professions, Trades, Callings and Employments Taxation (Fourth Amendment) Act, 2011.
- (2) It shall have the same extent as the Principal Act.
- (3) It shall come into force with immediate effect.

2. Amendment of Section 2:-

- (1) In the principal Act, in section 2 for clause (a), the following shall be substituted, namely:-
 - (a) "assessee" means a person or employer by whom tax is payable under this Act;"
 - (2) In the principal Act, in section 2, after clause (a), the following clause shall be inserted, namely:-
 - (aa) "assessing authority" in a particular area means the Profession Tax Officer referred to in Section 7.
 - (3) In the principal Act, in section 2, for clause (b) the following shall be substituted, namely:-
 - (b) "Commissioner" means the Commissioner of Profession Tax appointed under Section 7.

