



**THE NAGALAND GAZETTE
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NO 21 Kohima. Friday, June 30, 1989. Asadha 9, 1911 (Saka)

**GOVERNMENT OF NAGALAND
DEPARTMENT OF JUSTICE AND LAW
KOHIMA.**

NOTIFICATION :

Dated Kohima, the 30th June, 1989.

LAW/ACT/17/89 :— The Nagaland Profession, Trades Callings and Employments Taxation (Amendment) Act, 1989 (Act No. 9 of 1989) assented by the Governor of Nagaland on 30th June '89 is hereby published for general information.

K. N. TANKHA,
Secy. to the Government of Nagaland.

(iv) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or loss Assessors registered or licenced under Insurance Act, 1938. Where the standing in the profession of any of the persons mentioned above is :—

(a) Less than three years Rs. 85/- per annum

(b) Three years or more but less than five years Rs. 120/- per annum

(c) Five years or more Rs. 500/- per annum

(v) Estate Agents or brokers or building contractors Rs. 500/- per annum

(vi) Directors (Other than nominated by Govt.) of Companies registered under the Companies Act 1956. Rs. 500/- per annum

(vii) Dealers registered under the Nagaland Sales Tax Act. Such Dealers whose annum gross turnover on all sales is :—

(a) Less than Rs. 50,000/- Rs. 85/- per annum

(b) Rs. 50,000/- to Rs. 1,00,000/- Rs. 225/- per annum

(c) More than Rs. 1,00,000/- Rs. 500/- per annum

Owners (or lessess) of petrol/ diesel filling station and service stations

Rs. 500/- per annum

(ix) Owners of Rice/Atta/ Flour/Oil Mills

Rs. 500/- per annum

(x) Holders of permits for transports vehicles granted under the Motor vehicles Act 1939, which are used or adopted to be used for hire or reward.

where any such persons holds permit or permits from any tax is, three wheeler, goods vehicles, trucks or buses—

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| (a) in respect of each taxi three wheeler or goods Vehicle | Rs. 120/- per annum |
| (b) in respect of each truck or bus | Rs. 255/- per annum |
| (xi) Cooperative Societies registered or deemed to be registered under the Assam Coop. Society's Act, 1949 (Act 1 of 1951) engaged in any profession, trades or callings :- | |
| (a) State level Societies | Rs. 25/- per annum |
| (b) District | Rs. 120/- per annum |
| (xii) Banking Companies as defined in the Banking Regulation Act, 1948 (10 of 1949) | |
| (a) Schedule Bank | Rs. 500/- per annum |
| (b) Other Banks | Rs. 425/- per annum |
| (xiii) Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or callings. | Rs. 500/- per annum |
| (xiv) Firms registered under Indian Partnership Act, 1932 (9 of 1932) and engaged in any profession, trade or callings | Rs. 425/- per annum |
| (xv) Person other than those mentioned in any preceding entries, who are engaged in any profession, trades or callings or employments and in respect of whom a notification is issued under section 3 of this Act. | Rate of tax shall be as may be fixed by notification not exceeding Rs. 500/- per annum |

Notwithstanding anything contained in the Schedule where a person is covered by more than one entry in the Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.