

**CALLINGS AND EMPLOYMENTS TAXATION THE NAGALAND PROFESSIONS, TRADES,
(FIRST AMENDMENT) ACT, 1979**

(NAGALAND ACT NO. 7 OF 1979)

*(Received the assent of the Governor on 4th October, 1979 and published in the Nagaland Gazette
Extraordinary dated the 25th October, 1979.)*

An

Act

to amend the Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968.

It is hereby enacted in the thirtieth year of the Republic of India as
follows :— **1. Short title and commencement.**

(1) This Act may be called The Nagaland Professions, Trades, Callings and Employments
Taxation (First Amendment) Act, 1979.

(2) It shall be deemed to have been substituted with effect from 1st day of April, 1979.

(3) It shall extend to the whole State of Nagaland.

2. The existing Schedule annexed to this Act shall be deleted and the following shall be inserted
in its place:



THE SCHEDULE*(See Section 4)***RATES OF TAX**

Where the total gross annual income	Amount of Tax
1. Does not exceed Rs. 3,500/-	Nil
2. Exceeds Rs. 3,500/- but does not exceed Rs. 5,000/-	Rs. 24.00
3. Exceeds Rs. 5,000/- but does not exceed Rs. 10,000/-	Rs. 50.00
4. Exceeds Rs. 10,000/- but does not exceed Rs. 15,000/-	Rs. 70.00
5. Exceeds Rs. 15,000/- but does not exceed Rs. 20,000/-	Rs. 100.00
6. Exceeds Rs. 20,000/- but does not exceed Rs. 25,000/-	Rs. 150.00
7. Exceeds Rs. 25,000/- but does not exceed Rs. 30,000/-	Rs. 175.00
8. Exceeds Rs. 30,000/- but does not exceed Rs. 35,000/-	Rs. 200.00
9. Exceeds Rs. 35,000/-	Rs. 250.00

