

RATE SCHEDULES UNDER THE PROFESSION TAX ACT, 1975

SCHEDULE I

W.E.F. .30.07.2009 to date

(SEE SECTION 3)

Schedule of Rates of Tax on Professions, Trades, Callings and Employments.

Sr.No		Class of Persons	Rate of Tax
1		2	3
1/4/2006 to 30/6/2009			
1	Salary and Wage earners-Such persons whose monthly salaries or wages :-		
	(a) do not exceed rupees 2,500;		Nil
	(b) Exceeds rupees 2,500 but do not exceed rupees 3,500;		60 per month
	(c) Exceeds rupees 3,500 but do not exceed rupees 5,000;		120 per month
	(d) Exceeds rupees 5,000 but do not exceed rupees 10,000;		175 per month
	(e) exceeds rupees 10,000		2,500 per annum to be paid in the following manner :- (a) rupees two hundred per month except for the month of February (b) rupees three hundred for the month of February.
1/7/2009 to date			
1	Salary and Wage earners-Such persons whose monthly salaries or wages :-		
	(a) do not exceed rupees 5,000;		Nil
	(b) Exceeds rupees 5,000 but do not exceed rupees 10,000;		175 per month
	(c) exceeds rupees 10,000		2,500 per annum to be paid in the following manner :- (a) rupees two hundred per month except for the month of February (b) rupees three hundred for the month of February.

1/4/2006 to date

2	(a) Legal Practitioners including Solicitor and Notaries; (b) Medical Practitioner including Medical Consultants and Dentists; (c) Technical and Professional Consultants, including Architects, Engineers, R.C.C. Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants; (d) Chief Agents, Principal Agents, Insurance Agents and Surveyors and Loss Assessors registered or licensed under the Insurance Act 1938, I.T.I. Agents under U.T.I. Scheme, N.S.S. Agents under Postal Scheme; (e) Commission Agents, Dalals and Brokers (other than estate brokers covered by any other entry elsewhere in this Schedule) (f) All types of Contractors (other than building contractors covered by any other entry elsewhere in this Schedule); and (g) Diamond dressers and diamond polishers, having not less than one year's standing in the profession.	2, 500 per annum
3	(a) Member of Association recognised under the Forward Contracts (Regulation) Act 1952 (74 of 1952) (b)(i) member of Stock Exchanges recognised under the Security Contracts (Regulation) Act, 1956 (42 of 1956) (ii) Remisiers recognised by the Stock Exchange;	2,500 per annum 2,500 per annum 2,500 per annum
4	(a) Building Contractors (b) Estate Agents, Brokers or Plumbers, having not less than one year's standing in the profession	2,500 per annum 2,500 per annum
5	Directors (other than those nominated by Government) of Companies Registered under the Companies Act 1956 (1 of 1956) and Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949) Explanation : The term 'Directors' for the purpose of this entry will not includes the person who are Directors of the Companies whose registered offices are situated outside the State of Maharashtra and who are not residing in the State of Maharashtra.	2,500 per annum
6	(a) Bookmakers and Trainers licensed by the Royal Western India Turf Club Limited; (b) Jockeys licensed by the said club	2, 500 per annum 2, 500 per annum
7	Self Employed persons in the Motion Picture Industry, Theatre, Orchestra, Television, Modelling or Advertising Industries, as follows :- (a) Writers, Lyricists, Directors, Actors and Actresses (excluding Junior Artists), Musicians, Playback Singers, Cameramen, Recordist, Editors and Still-Photographers; (b) Junior Artists, Production Managers, Assistant Directors, Assistant Recordists, Assistant Editors and Dancers.	2,500 per annum 1,000 per annum

8	Dealers registered under the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) or Dealers registered only under the Central Sales Tax Act, 1956 (74 of 1956), whose annual turnover of sales or purchases,- (I) is rupees 25 lakh or less (ii) exceeds rupees 25 lakh.	2, 000 per annum 2,500 per annum
9	Occupiers of Factories as defined in the Factories Act, 1948 (63 of 1948), who are not covered by entry 8 above.	2,500 per annum
10	(1)(A) Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948) where their establishments are situated within an area to which the aforesaid Act applied, and who are not covered by entry 8- Such employers of establishments,- (a) Where no employee is employed (b) Where not exceeding two employees are employed (c) Where more than two employees are employed (B) Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948) where their establishments are not situated within an area to which the aforesaid Act applied, and who are not covered by entry 8- Such employers of establishments,- (a) Where no employee is employed (b) Where not exceeding two employees are employed (c) Where more than two employees are employed (2) Persons owning / running STD / ISD booths or Cyber Cafes, other than those owned or run by Government or by physically handicapped persons; (3) Conductors of Video or Audio Parlours, Video or Audio Cassette Libraries, Video Game Parlours; (4) Cable Operators, Film, Distributors; (5) Persons owning / running marriage halls, conference halls, beauty parlours, health centres, pool parlours; (6) Persons running / conducting coaching classes of all types.	1,000 per annum 2, 000 per annum 2,500 per annum 500 per annum 1,000 per annum 2,500 per annum 1,000 per annum 2,500 per annum 2,500 per annum 2,500 per annum 2,500 per annum
11	Owners or Lessees of Petrol / Diesels / Oil Pumps and Service Stations / Garages and Workshops of Automobiles.	2,500 per annum
12	Licensed Foreign Liquor Vendors and employers of Residential Hotels and Theatres as defined in the Bombay Shops and Establishments Act, 1948 (Bom LXXIX of 1948)	2,500 per annum

13	Holders of Permits for Transport Vehicles granted under the Motor Vehicles Act, 1988 (59 of 1988), which are used or adopted to be used for hire or reward, where any such person holds permit or permits for,- (a) three wheeler goods vehicles, for each such vehicle; (b) any taxi, passenger car, for each such vehicle; (c) (i) goods vehicles other than those covered by (a) (ii) trucks or buses for each such vehicle; Provided that the total tax payable by a holder under this entry shall not exceed rupees 2,500 per annum.	750 per annum 1,000 per annum 1,500 per annum 1,500 per annum
14	Money-lenders licensed under the Bombay Money-lenders Act, 1946 (Bom XXXI of 1947).	2,500 per annum
15	Individuals or Institutions conducting Chit Funds.	2,500 per annum
16	Co-operative Societies registered or deemed to be registered under the Maharashtra Co-operative Societies Act, 1960, and engaged in any profession, trade or calling,- (i) State Level Societies (ii) Co-operative sugar factories and spinning Mills. (iii) District Level Societies (iv) Handloom Weavers Co-operative Societies; (v) All other Co-operative Societies not covered by clauses (i), (ii), (iii) and (iv) above.	2,500 per annum 2,500 per annum 750 per annum 500 per annum 750 per annum
17	Banking companies, as defined in the Banking Regulation Act, 1949 (10 of 1949)	2,500 per annum
18	Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling.	2,500 per annum
19	Each Partner of a firm (whether registered or not under the Indian Partnership Act, 1932) engaged in any profession, trade or calling.	2,500 per annum
20	Each Co-parcener (not being a minor) of a Hindu Undivided Family, which is engaged in any profession, trade or calling.	2,500 per annum
21	Persons, other than those mentioned in any of the preceding entries who are engaged in any profession, trade calling or employment and in respect of whom a notification is issued under the second proviso to sub-section (2) of section 3.	2,500 per annum

Note 1. – Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry of this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case. This provision shall not be applicable to entry (16(iv)) of the Schedule.

Note 2.-- For the purpose of Entry 8 of the Schedule, the Profession Tax shall be calculated on the basis of the “turnover of sales or purchases” of the previous year. If there is no previous year of such dealer, the rate of Profession Tax shall be Rs 2,000. The expression “turnover of Sales or purchases” shall have the same meaning as assigned to them, respectively, under the Maharashtra Value Added Tax Act, 2002 (Mah IX of 2005)