

ASSAM ACT VIII OF 1979

(Received the assent of the Governor on 31st March, 1979)
 THE ASSAM PROFESSIONS, TRADES, CALLINGS AND
 EMPLOYMENTS TAXATION (AMENDMENT) ACT, 1979

An
 Act

further to amend the Assam Professions, Trades,
 Callings and Employments Taxation Act, 1947.

Preamble.

Whereas it is expedient further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam
 Act VI of
 1947.

It is hereby enacted in the Thirtieth Year of the Republic of India as follows:-

Short title,
 extent and
 commence-
 ment.

1. (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1979.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force from the 1st day of April, 1979.

Substitution
 of the Sched-
 ule to
 Assam Act
 VI of 1947.

2. For the existing Schedule annexed to the principal Act, the following shall be substituted, namely:-

THE SCHEDULE

(See Section 4)

Rate of Tax

In the case of every person including a Hindu undivided or joint family:-

| Where the total gross annual income | Amount of Tax |
|---|---------------|
| 1. Does not exceed Rs. 8,000 | Nil. |
| 2. Exceeds Rs. 8,000 but does not exceed Rs. 12,000. | Rs. 50 |
| 3. Exceeds Rs. 12,000 but does not exceed Rs. 16,000. | Rs. 100 |
| 4. Exceeds Rs. 16,000 but does not exceed Rs. 20,000. | Rs. 150 |
| 5. Exceeds Rs. 20,000 but does not exceed Rs. 25,000. | Rs. 200 |
| 6. Exceeds Rs. 25,000. | Rs. 250 |

U. TAHBILDAR,

Secretary to the Govt. of Assam,
 Legislative Department.