

**“Schedule” to the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979
effective from 1-4-2014**

(Ref. Notification No 440-L.- 11th March, 2014 read with Notification No. 848- F.T.- 28th May, 2014)

„SCHEDULE

(See sub-section (2) of section 3.)

Schedule of rates of tax on professions, trades, callings and employments.

Sl. No.	Class of persons	Rate of tax
(1)	(2)	(3)
1.	Employees earning monthly salary or wages— (i) Not exceeding Rs.8,500 (ii) Above Rs.8,500 but not exceeding Rs. 10,000 (iii) Above Rs. 10,000 but not exceeding Rs. 15,000 (iv) Above Rs. 15,000 but not exceeding Rs. 25,000 (v) Above Rs.25,000 but not exceeding Rs.40,000 (vi) Above Rs.40,000	Nil, Nil*, Rs.110 per month, Rs. 130 per month, Rs. 150 per month, Rs. 200 per month.
2.	Persons being individuals engaged in any profession or calling (but not engaged as an employee) being— (a) Legal practitioners including solicitors and notaries public; (b) Medical Practitioners including medical consultants and dentists; (c) Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956) or under the Companies Act, 2013 (18 of 2013); (d) Technical or professional consultants , or service providers , other than those mentioned elsewhere in the Schedule; (e) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952); (f) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956); (g) Remisiers recognised by a Stock Exchange; (h) Holders of permits granted or issued under the Motor Vehicles Act, 1988 (59 of 1988), for transports vehicles, which are adapted to be used for hire or reward, like auto-rickshaws, three-wheeler goods vehicles, taxi including luxury taxi, trucks, trailers or buses; (i) Postal agents, chief agents, principal agents, special agents, insurance agents, surveyors and loss assessors; (j) Jockeys licensed by any Turf Club in the State;	

*Tax rate reduced to ‘Nil’, from Rs 90/- p.m., with effect from 1-8-2016 vide Notification No. 682-L dt.28th July, 2016 read with Notification No. 1197-FT dt.16th August, 2016.