

<sup>1</sup>[SCHEDULE

1. Schedule including the explanations substituted by Act 7 of 2003 w.e.f. 1.4.2003.

## [See Section 3(2)]

Sl. No.	Class of persons	Rate of tax
1.	Salary or wage earners whose salary or wage or both, as the case may be, for a month is,- (a) <sup>1</sup> [(X X X)] <sup>1</sup> (b) <sup>2</sup> [(X X X)] <sup>2</sup> (c) <sup>2</sup> [(X X X)] <sup>2</sup> (d) <sup>3</sup> [(X X X)] <sup>3</sup>  (e) Rs.15,000 and above  1. Omitted by Act 6 of 2008 w.e.f. 1.8.2008. 2. Omitted by Act 7 of 2009 w.e.f.1.4.2009. 3. Omitted by Act, 14 of 2015 w.e.f 01.04.2015	<sup>1</sup> [(X X X)] <sup>1</sup> <sup>2</sup> [(X X X)] <sup>2</sup> <sup>2</sup> [(X X X)] <sup>2</sup> <sup>3</sup> [(X X X)] <sup>3</sup>  Rs.200 per month
<sup>1</sup> [2.	Legal practitioners including Solicitors and Notaries Public:- (a) in the Bangalore Urban Agglomeration where standing in the profession is- (i) less than 10 years (ii) 10 years or more but less than 20 years (iii) 20 years or more (b) in any other area in the State is- (i) less than 10 years (ii) 10 years or more but less than 20 years (iii) 20 years or more  1. Substituted Act by 11 of 2005 w.e.f. 1.4.2005	Nil Rs.1500 per annum Rs.2500 per annum  Nil Rs.1000 per annum  Rs.1500 per annum] <sup>1</sup>
3.	Technical and Professional Consultants other than those mentioned elsewhere in the Schedule but including plumbing and Tax consultants:- (a) in the Bangalore Urban Agglomeration where standing in the profession is- (i) less than 2 years (ii) 2 years or more but less than 5 years	Nil Rs.1000 per annum

Sl. No.	Class of persons	Rate of tax
	(iii) 5 years or more but less than 10 years (iv) 10 years or more  (b) in any other area in the State is- (i) less than 2 years (ii) 2 years or more but less than 10 years (iii) 10 years or more	Rs.1500 per annum Rs.2500 per annum  Nil Rs.1000 per annum Rs.1500 per annum
4.	(i) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licensed under the Insurance Act, 1938 (Central Act IV of 1938) whose annual income is not less than <sup>1</sup> [Rs.1,20,000] <sup>1</sup>	Rs.1500 per annum
	(ii) Pigmy Agents or UTI Agents whose annual income is not less than <sup>1</sup> [Rs. 1,20,000] <sup>1</sup> <b>Explanation:</b> For the purpose of this item income shall be deemed to be the commission or any other remuneration by whatever name called, earned by the person as such Chief Agent, Principal Agent, Special Agent, Insurance Agent, Survey or Loss Assessor or Pigmy Agents or UTI Agents.  1. Substituted by Act 53 of 2013 w.e.f. 01.08.2013	Rs. 1000 per annum
5.	Chartered Accountants and Actuaries where the standing in the profession is,- (i) Less than 2 years (ii) Not less than 2 years but less than 5 years (iii) 5 years or more	Nil Rs.1000 per annum  Rs.2500 per annum

Sl. No.	Class of persons	Rate of tax
6.	<p>Medical Practitioners, including Medical Consultants (other than practitioners of Ayurvedic, Homeopathic and Unani Systems of medicines), Dentists, Radiologists, Pathologists and persons engaged in other similar professions or callings of a para-medical nature:-</p> <p>(a) in the Bangalore Urban Agglomeration where standing in the profession is-</p> <p>(i) Less than 2 years (ii) 2 years or more but less than 5 years (iii) 5 years or more</p> <p>(b) in any other area in the State-</p> <p>(i) Less than 2 years (ii) 2 years or more but less than 5 years (iii) 5 years or more but less than 10 years (iv) 10 years or more</p>	<p>Nil Rs.1000 per annum Rs.2500 per annum</p> <p>Nil Rs.1000 per annum Rs.1500 per annum Rs.2500 per annum</p>
7	<p>Engineers, RCC Consultants, Architects and Management Consultants-</p> <p>(a) in the Bangalore Urban Agglomeration where standing in the profession is-</p> <p>(i) Less than 2 years (ii) 2 years or more but less than 5 years (iii) 5 years or more</p> <p>(b) in any other area in the State-</p> <p>(i) Less than 2 years (ii) 2 years or more but less than 10 years (iii) 10 years or more</p>	<p>Nil Rs.1000 per annum Rs.2500 per annum</p> <p>Nil Rs.1000 per annum Rs.1500 per annum</p>
8.	Members of Stock-Exchanges recognized under the Security Contracts (Regulation) Act, 1956	Rs.2500 per annum
9.	Estate agents or brokers, (i) in Bangalore Urban Agglomeration,	Rs. 2500 per annum

Sl. No.	Class of persons	Rate of tax
	(ii) in any other area in the State (a) Income tax payees (b) Other than (a) above	Rs. 1500 per annum Rs. 1000 per annum
<sup>1</sup> [10 .	Contractors executing works contract as defined under the Karnataka Goods and Services Tax Act, 2017 where the total consideration in relation to the supply of goods or services or both in a year is Rs. 20 lakhs and above. <b>1. Substituted by Act 06 of 2018. W.e.f 01.04.2018.</b>	Rs. 2500 per annum] <sup>1</sup>
11.	(i) Race horse owners and trainers licensed by the turf clubs. (ii) Jockeys licensed by the turf clubs / race clubs- (a) in case of Apprentice Jockeys (b) other than (a) above  (iii) Bookmakers licensed by turf clubs	Rs. 2500 per annum  Rs. 1000 per annum  Rs. 2500 per annum  Rs. 2500 per annum
12.	Self-employed persons in the motion picture industries as follows: (a) Directors, Actors and Actresses (excluding Junior Artists), Playback Singers, recordists, editors (i) Income tax payees (ii) other than (i) above (b) Cameramen and still photographers	Rs. 2500 per annum  Rs. 1500 per annum  Rs. 900 per annum
<sup>1</sup> [13 .	Persons registered or liable to be registered under the Karnataka Goods and Services Tax Act, 2017 where the total consideration in relation to the supply of goods or services or both in a year is Rs.20 lakhs and above.  <b>1. Substituted by Act 06 of 2018 w.e.f 01.04.2018.</b>	Rs. 2500 per annum] <sup>1</sup>

Sl. No.	Class of persons	Rate of tax
14.	Occupier of factories as defined under the Factories Act, 1948	Rs. 1000 per annum
15.	Employers of establishments defined under the Karnataka Shops and Commercial Establishments Act, 1961,-	
	(i) Where there are no employees	Nil
	(ii) Where not more than 5 employees are employed	Rs. 1000 per annum
	(iii) Where more than 5, but not more than 10 employees are employed	Rs. 1500 per annum
	(iv) Where more than 10 employees are employed	Rs. 2500 per annum
16.	Owners of Oil Pumps and Service stations	Rs. 2500 per annum
17.	(i) Licensed wholesale dealers of liquors other than toddy and arrack	Rs. 2500 per annum
	(ii) Licensed imported foreign liquor vendors other than those specified in (i) above.	Rs. 2500 per annum
18.	(i) Owners of residential hotels or lodging houses having less than 20 rooms	Rs. 1500 per annum
	(ii) Owners of residential hotels or lodging houses having 20 rooms or more	Rs. 2500 per annum
19	(i) Owners of cinema theatres but excluding touring talkies. (ii) Owners of touring talkies (iii) Owners of video parlours	Rs.2500 per annum Rs.1500 per annum

Sl. No.	Class of persons	Rate of tax
		Rs. 1000 per annum
20	<sup>1</sup> [Owners of transport vehicles(other than auto rickshaws) run on their own or through others under permits granted] <sup>1</sup> under the Motor Vehicles Act, 1988.- (a) owning only one vehicle  (b) owning more than one vehicle <small>1. Substituted by Act 5 of 2006 w.e.f. 1.4.2006</small>	Rs. 1000 per annum  Rs. 2500 per annum
21.	Money lenders licensed under the Karnataka Money Lenders' Act, 1961	Rs. 2500 per annum
22.	Individuals or institutions conducting chit funds	Rs. 2500 per annum
23.	Cooperative Societies registered under the Karnataka Cooperative Societies Act and engaged in any profession, trade or calling.-	
	(i) State level societies	Rs. 2500 per annum
	(ii) Cooperative sugar factories, spinning mills and banks	Rs. 2500 per annum
	(iii) District level societies	Rs. 1500 per annum
	(iv) Below district level but not below taluk level societies	Rs. 1000 per annum
24.	Banking companies as defined in the Banking Regulations Act, 1949  <sup>1</sup> [ <b>Explanation.-</b> For the purpose of this entry, 'banking companies' shall include any bank whose operations are governed by the provisions of the Banking Regulation Act,1949 (Central Act 10 of 1949).] <sup>1</sup>  <small>1. Shall be deemed to have been inserted by Act 6 of 2008 w.e.f. 1.4.2003</small>	Rs. 2500 per annum

Sl. No.	Class of persons	Rate of tax
25.	Companies registered under the Companies Act, 1956 and engaged in any profession, trade or calling.	Rs. 2500 per annum
26.	Each partner of a firm engaged in any profession, trade or calling.	Rs. 1000 per annum
<sup>1</sup> [27 .	XXXXXX Omitted by Act 06 of 2018 w.e.f 01.04.2018.	XXX] <sup>1</sup>
28.	Photo laboratories, film processing laboratories and photo studios.-	
	(i) in the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters/Town	Rs. 1500 per annum
	(ii) in any other area in the State	Rs. 500 per annum
29.	(a) Nursing home and hospital other than those run by the State or Central Government. (b) Pathological testing laboratories and X-ray clinics.-	Rs. 2500 per annum
	(i) in the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters / town	Rs. 2500 per annum
	(ii) in any other area in the State.	Rs. 1000 per annum
30	Beauty parlours, dry cleaners and interior decorators-	
	(i) in the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters / town	Rs. 1500 per annum
	(ii) in any other area in the State.	Rs. 1000 per annum
31.	Film distributors	Rs. 2500 per annum

Sl. No.	Class of persons	Rate of tax
32.	(a) Travel agents not falling under sub-item (b) below.- (i) in the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters/Town  (ii) in any other area in the State.  (b) Air travel agents	Rs. 1500 per annum  Rs. 1000 per annum  Rs. 2500 per annum
33.	Journalists	Rs. 1000 per annum
34.	Advertising firms / agencies	Rs. 2500 per annum
35.	Persons using photocopying machines for job works	Rs. 1000 per annum
36.	Video cassette librabries	Rs. 1000 per annum
37.	Educational Institutions and Tutorial Colleges or Institutes (other than those owned by the State or Central Government or Institutions teaching Kannada or English shorthand or typewriting).	Rs. 2500 per annum
38.	Persons owning / running STD/ISD/FAX Booths other than those owned / run by Government or physically handicapped persons.- (i) In the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters/Town (ii) In any other area in the State.	Rs. 600 per annum  Rs. 300 per annum
39.	Persons providing entertainment using Dish Antennae and Cable TV- (i) In the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters/Town (ii) In any other area in the State.	Rs. 1500 per annum  Rs. 1000 per annum
40.	Property Developers including Land Developers and Building / Flat Developers	Rs. 2500 per annum



Sl. No.	Class of persons	Rate of tax
41.	Persons owning / running, (a) Computer Institutes selling time,  (b) Computer Training Institutes / Driving Institutes / Technical Training Institutes	Rs. 2500 per annum  Rs. 1500 per annum
42.	Persons owning Marriage Halls / Kalyana Mantaps.	Rs. 2500 per annum
43.	Owners of bars and restaurants within the limits of City Municipal Corporation.	Rs. 2500 per annum
44.	Licence Holders of distilleries, bottling units and vending of arrack (other than sub lessees)	Rs. 2500 per annum
45	a) Cinematograph film processors. (b) Owners of outdoor film shooting units	Rs. 2500 per annum Rs. 2500 per annum
<sup>1</sup> [46	Persons licensed or approved as contractors by the Railways, State or Central Government, Corporations, Local authorities or any other persons or Agency namely contractors constructing roads, dams, canals, bridges, culverts including civil or masonry work, railway sleeper contractors, forest contractors and electrical contractors where the total consideration in relation to the supply of goods or services or both under the Karnataka Goods and Services Tax Act, 2017 in a year is Rs.20 lakhs and above. <i>Substituted by Act 06 of 2018. w.e.f 01.04.2018</i>	Rs. 2500 per annum ] <sup>1</sup>
47	Transport contractors including forwarding and clearing agents	Rs. 2500 per annum
48	Bankers who are financing the trade against	Rs. 1500 per annum

Sl. No.	Class of persons	Rate of tax
	hundies or other securities by way of short term advance on interest.	
49	(a) Authorised Assistant recognized by Stock Exchange (b) Stock brokers, sub-brokers recognized by the Stock Exchange Board of India	Rs. 1000 per annum Rs. 2500 per annum
50	Persons running weigh bridges	Rs. 1000 per annum
51	(a) Persons operating courier service (b) Agents of courier service.- (i) in Bangalore Urban Agglomeration (ii) in any other area in the State.	Rs. 2500 per annum Rs. 600 per annum Rs. 300 per annum
52	Persons operating wireless services including pagers service.	Rs. 2500 per annum
53	(a) Persons operating mobile telephone service (b) Persons providing internet service running internet cafes, information kiosks. (c) Persons operating e-commerce business	Rs. 2500 per annum Rs. 2500 per annum Rs. 2500 per annum
54	Persons operating Air taxi and helicopter services	Rs. 2500 per annum
55	a) Persons running clubs including recreation clubs (b) Persons operating gymnasium	Rs. 2500 per annum Rs. 2500 per annum
56	Persons organizing events, pageants, fashion shows and the like.	Rs. 2500 per annum
57	Persons operating city-taxi services (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	Rs. 1500 per annum Rs. 1000 per annum
58	Persons providing bill boards	Rs. 1000 per annum
59	Designers and landscaping consultants, Vaastu, Fengshui and other similar consultants (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	Rs. 1500 per annum

Sl. No.	Class of persons	Rate of tax
		Rs. 1000 per annum
60	Persons engaged in placement services	Rs. 2500 per annum
61	Persons running IT call centres	Rs. 2500 per annum
62	Multi-system operators (TV signal providers)	Rs. 2500 per annum
63	Yoga and Reiki Training Centres (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	Rs.. 1500 per annum Rs. 1000 per annum
64	Persons trading in REP licences and Exim scrips	Rs. 2500 per annum
<sup>1</sup> [65]	[xxx] <sup>1</sup> 1. Omitted by Act 5 of 2006 w.e.f. 1.4.2006	
66	Persons running security services	Rs. 1500 per annum
67	Private radio broadcasters and operators	Rs.. 1500 per annum
68	Astrologers, Astropalmists, Numerologists and Faith healers (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	Rs. 1500 per annum Rs. 1000 per annum
<sup>1</sup> [69]	Persons engaged in maintenance or running of vehicle including bicycle parking places or areas (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	Rs.2500 per annum Rs. 1500 per annum
70	Persons owning or running places providing massage, sauna and other health and beauty improvement services, (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	Rs.2500 per annum Rs. 1500 per annum
71	Persons acting as brokers, commission agents and the like for purchase and sale of old or used motor vehicles, (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	Rs.2500 per annum Rs. 1500 per annum
72	Persons acting as agents, consultants and the like for any company or firm engaged in	

Sl. No.	Class of persons	Rate of tax
	any business, (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	Rs.2500 per annum Rs. 1500 per annum
73	Persons other than those mentioned in any of the preceding entries who are engaged in any profession, trade, calling or employment and who are paying tax under the Income Tax Act, 1961 (Central Act 43 of 1961)	Rs. 2500 per annum
74	Persons other than those mentioned in any of the preceding entries who are engaged in professions, trades, callings or employments as the State Government from time to time by notification specify	Rs. 1000 per annum ]1

1. Substituted by Act 5 of 2007 w.e.f. 1.4.2007.

**Explanation I.** - Notwithstanding anything in this 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.

**Explanation II.**- For purposes of determining the liability and the rate of tax in terms of Serial Number 15 in this Schedule, the higher number of workers and / or employees and / or employees at any time during the year shall be reckoned as the basis.

**Explanation III.**- For the purposes of Serial No. 16 of this Schedule where the oil pump or service station is held on lease by a lessee, such lessee shall be deemed to be the person liable under the Act.

**Explanation IV.**- No tax shall be levied under this Act on any firm except when it is engaged in any profession, trade or calling specified in Serial Numbers 2(a)(iii), 3(a)(iv), 5(iii), 6(a)(iii), 6(b)(iv), 7(a)(iii), 8, 8(i), 10(iv), 11(i), 11(ii)(b), 11(iii), 13(d), 15(iv), 16, 17, 18(ii), 19(i), 20(b), 21, 22, 27(b), 29(a), 29(b)(i), 31, 32(b), 34, 37, 40, 41(a), 42, 43, 44, 45, 46(d), 47, 49(b), 51(a), 52, 53, 54, 55, 56, 60, 61, 62, <sup>1</sup>[64, 66, 69(i), 70(i), 71(i), 72(i) and 73]<sup>1</sup> of the Schedule.

1. Substituted by Act 5 of 2007 w.e.f. 1.4.2007.

**Explanation V.** - No tax shall be levied under this Act on any partner of a firm, which is engaged in any profession, trade or calling specified in Explanation IV above.

**Explanation VI.-** Notwithstanding anything contained in the Schedule, every branch of any self-employed assessee enumerated in any item of the Schedule shall be deemed to be a separate assessee for the purpose of levy of profession tax specified in the Schedule]<sup>1</sup>.

**KARNATAKA ACT NO 27 OF 2013**

(First Published in the Karnataka Gazette Extra-ordinary on the Eighth day of March, 2013)

**THE KARNATAKA TAXATION LAWS (AMENDMENT) ACT, 2013**

(Received the assent of the Governor on the fifth day of March, 2013)

An Act further to amend certain taxation laws in force in the State of Karnataka.

Whereas it is expedient further to amend certain taxation laws for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty Fourth Year of the Republic of India, as follows.-

**1. Short title and commencement.-** (1) This Act may be called the Karnataka Taxation Laws (Amendment) Act, 2013.

(2) It shall come into force with effect from the First day of April, 2013.

(Section 16(1) Proviso is incorporated in the Principal Act)

**2. Amendment of Karnataka Act 35 of 1976.-** In the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), in section 16, in sub-section (1), the proviso shall be omitted.

**3. Amendment of Karnataka Act 27 of 1979.-** In the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979),-

(1) in section 3, in sub-section (7), for the words "two lakh rupees", the words "five lakh rupees" shall be substituted;

(2) in section 4, in sub-section (1), in clause (b), for the words "two lakhs rupees", the words "five lakh rupees" shall be substituted.

**KARNATAKA ACT NO 53 OF 2013**

(First Published in the Karnataka Gazette Extra-ordinary on the Thirty First day of July, 2013)

**THE KARNATAKA TAXATION LAWS (SECOND AMENDMENT) ACT, 2013**

(Received the assent of the Governor on the Thirty First day of July, 2013)

An Act further to amend certain taxation laws in force in the State of Karnataka.

Whereas it is expedient further to amend certain taxation laws for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty Fourth year of the Republic of India, as follows.-

1. Short title and commencement.- (1) This Act may be called the Karnataka Taxation Laws (Second Amendment) Act, 2013.

(2) It shall come into force with effect from the First day of August, 2013.

**2. Amendment of Karnataka Act 25 of 1957.-** In the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), in section 4, after sub-section (12), the following shall be inserted, namely:-

“(13) Notwithstanding any clarification or any ruling given by the ‘Authority for Clarification and Advance Rulings’ under sub-section (7) pertaining to any particular goods, the rate of tax payable in respect of such goods by the applicant shall be at such rate as may be clarified by the Commissioner under sub-section (2) of section 3-A, from the date of its publication in the official Gazette.”

**3. Amendment of Karnataka Act 30 of 1958.-** In the Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958), in section 4-AA, in the table,

(i) in the entries relating to serial number (a), in column (3), for the words “one rupee and fifty paise”, the words “three rupees” shall be substituted;

(ii) in the entries relating to serial number (b), in column (3), for the words “one rupee”, the words “two rupees” shall be substituted.

**4. Amendment of Karnataka Act 35 of 1976.-** In the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), in the schedule, in the entries relating to serial number 4, in column (2), for the letters and figures “Rs. 36,000”, occurring in two places, the letters and figures “Rs. 1,20,000” shall respectively be substituted.

**5. Amendment of Karnataka Act 27 of 1979.-** In the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979), in section 12-C, after sub-section (2), the following shall be inserted, namely:-

“(3) Notwithstanding any clarification or any ruling given by the ‘Authority for Clarification and Advance Rulings’ under sub-section (1) pertaining to any particular goods, the rate of tax payable in respect of such goods by the applicant shall be at such rate as may be clarified by the Commissioner under sub-section (7) of section 12, from the date of its publication in the official Gazette.”

By Order and in the name of the  
Governor of Karnataka,

**K.S. MUDAGAL**

Secretary to Government (i/c)  
Department of Parliamentary Affairs and Legislation

**KARNATAKA ACT NO. 14 OF 2015**

(First Published in the Karnataka Gazette Extra-ordinary on the Thirty First day of March, 2015)

**THE KARNATAKA TAXATION LAWS (AMENDMENT) ACT, 2015**

(Received the assent of the Governor on the thirty first day of March, 2015)

An Act further to amend certain taxation laws in force in the State of Karnataka.

Whereas it is expedient further to amend certain taxation laws for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty sixth year of the Republic of India, as follows.-

**1. Short title and commencement.**-(1) This Act may be called the Karnataka Taxation Laws (Amendment) Act, 2015.

(2) It shall come into force with effect from First day of April, 2015.

**Section 3 and Schedule are Incorporated in the Principal Act**

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**KARNATAKA ACT NO. 5 OF 2016**

(First Published in the Karnataka Gazette Extra-ordinary on the thirty first day of March, 2016)

**THE KARNATAKA TAXATION LAWS (AMENDMENT) ACT, 2016**

(Received the assent of the Governor on the thirty first day of March, 2016)

An Act further to amend certain taxation laws in force in the State of Karnataka.

Whereas, it is expedient further to amend certain taxation laws for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty seventh year of the Republic of India, as follows.-

1. Short title and commencement. – (1) This Act may be called the Karnataka Taxation Laws (Amendment) Act, 2016.

(2) It shall come into force with effect from First day of April 2016.

**4. Amendment of Karnataka Act 35 of 1976.-** In the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976(Karnataka Act 35 of 1976) in sub-section (3) of section 5 for the words “within thirty days of the receipt of the application” the words “within three days of the receipt of the application” shall be substituted.

#### **KARNATAKA ACT NO. 06 OF 2018**

(First Published in the Karnataka Gazette Extra-ordinary on the 6<sup>th</sup> Day of March 2018)

#### **THE KARNATAKA TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS (AMENDMENT) ACT, 2018**

(Received the assent of the Governor on the 5<sup>th</sup> day of March 2018)

An Act further to amend the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

Whereas it is expedient to amend the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the sixty-ninth year of the Republic of India, as follows.-

1. Short title and commencement.- (1) This Act may be called the Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2018.

(2) It shall come into force from the first day of April, 2018.

**Section 3 and Schedule are Incorporated in the Principal Act**