THE KERALA MUNICIPALITY (PROFESSION TAX) RULES, 2005

[Translation in English of the Kerala Municipality (Profession Tax) Rules, 2005, published under the authority of the Governor.]

S.R.O. No. 539/2005.- In exercise of the powers conferred under section 245 of the Kerala Municipality Act, 1994 (20 of 1994) read with section 565 thereof, the Government of Kerala hereby make the following rules, namely:-

1. Short title and Commencement.— (1) These rules may be called the Kerala Municipality (Profession Tax) Rules, 2005

(2) They shall come into force at once.

2. Definitions.— In these rules, unless the context otherwise requires,—

(a) "Act" means the Kerala Municipality Act, 1994 (20 of 1994);

(b) "Transacts Business" means the transacting of business as per section 251;

(c) "Half-year" means the period of a year commencing from the first day of April and ending on the 30th day of September of that year followed by the period from the first day of October of the same year and ending on the thirty first day of March of the next year;

(d) "Employer or Head of Office" means with regard to an office, institution, enterprise, establishment etc., the person authorized to draw and disburse the salary or wages to the employees of such office, institution or enterprise or establishment;

(e) "Tax" means tax to be paid or realized as per section 245;

(f) "Section" means a section of the Act;

(g) Words and expressions used, and not defined in these rules, but defined in the Act shall have the meanings respectively assigned to them in the Act.

3. Levy of Profession Tax.— (1) Those persons who have been appointed, working or holding office for salary or wages in any office or company or firm or enterprise or establishment or institution or receiving income from deposits and those having a half-yearly income not less than Rs. 12,000 (Twelve thousand), for the purpose of levy of profession tax as to which category they can be classified and the half yearly tax that can be levied from each shall be as described in the schedule below, namely:-

SCHEDULE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Half-yearly Income</th>
<th>Half-yearly Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>From Rupees 12,000 to Rupees 17,999</td>
<td>Rupees 120</td>
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<tr>
<td>2.</td>
<td>From Rupees 18,000 to Rupees 29,999</td>
<td>Rupees 180</td>
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</tbody>
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* Published in Kerala Gazette Ex. No.945 dt 31-5-2006 as G.O. (P) No.99/06/LSGD dt. 15-5-2006.
3. From Rupees 30,000 to Rupees 44,999
   Rupees 300

4. From Rupees 45,000 to Rupees 59,999
   Rupees 450

5. From Rupees 60,000 to Rupees 74,999
   Rupees 600

6. From Rupees 75,000 to Rupees 99,999
   Rupees 750

7. From Rupees 1,00,000 to Rupees 1,24,999
   Rupees 1,000

8. Above Rupees 1,24,999
   Rupees 1,250

(2) For the purpose of levying profession tax from those engaged in self employment, companies and those transacting business and not coming within the purview of sub-rule (1), as to which categories they shall be classified and how much half-yearly tax to be levied on each category shall be as described below, namely:

**Half-yearly tax**

Advocates, Private Doctors, Vaidyans, para-medical experts and others engaged in similar professions.

(3) Business establishments registered as per General Sales Tax Act.

(4) In the case of companies registered as per Companies Act, 1956, engaged in any trade or profession.

(5) Banking instructions, Branches of Banks and Bankers defined as Banking Company in the Banking Regulation Act.

(6) Co-operative societies registered as per the Co-operative Societies Act (Including State, District Co-operative Banks, Urban Banks and branches of such Co-operative Banks)

(7) (a) Those running Foreign Liquor Shops, Bar Hotels, Star Hotels.

(b) Those running Petrol, Diesel Pumps and Service Station.

(c) Those running Film Studio, Film Producers, Distributors Cine Artists connected with the production of at least one film in a year.

(8) In the case of those running factory within the purview of the Factories Act and those running shop or business establishment within the purview of the Shops and Establishments Act and not included in sub rules 3,7.

(9) In the case of owners of vehicles having granted permit to operate vehicles on rent or as stage carriage or as goods carriage as per the Motor Vehicle Act,—

(i) Those having two or more taxi car, van or jeep.

(ii) Those having two or more lorry, truck or bus

(iii) Those having three or more autorikshaw (passenger carrier or goods carrier).

(10) In the case of contractors