

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENT ACT, 2006

SCHEDULE
[See section 4]

Entry Sl.no.	Class of persons	Rate of tax
I	II	III
1.	Salary and wages earners- such persons whose monthly salaries or wages are- (i) ₹ 20,000.00 or less (ii) ₹ 20,000.00 or more, but less than ₹ 20,001.00 (iii) ₹ 30,001.00 or more, but less than ₹ 40,001.00 (iv) ₹ 30,001.00 and more	Nil ₹125.00 per month ₹ 150.00 per month ₹ 200.00 per month
2.	(a) Legal practitioners including solicitors and publicnotaries. (b) Medical practitioners including medical consultants and dentists. (c) Directors (<i>other than those nominated by Government</i>) of companies registered under the Companies Act, 1956 (1 of 1956) and under the Registration of Companies Act, Sikkim, 1961. (d) Technical and professional consultants including architects,engineers,chartered accounts, actuaries, management consultants and taxconsultants, where the annual grossincome of the persons mentioned above is- (i) ₹ 25,000.00 or less (ii) ₹ 25,001.00 or more, but less than ₹ 35,001.00 (iii) ₹ 35,001.00 or more, but less than ₹ 60,001.00 (iv) ₹ 60,001.00 or more, but less than ₹ 75,001.00 (v) ₹ 75,001.00 or more, but less than ₹ 85,001.00 (vi) ₹ 85,001.00 or more, but less than ₹ 95,001.00 (vii) ₹ 95,001.00 or more, but less than ₹ 1,10,001.00 (viii) ₹ 1,11,001.00 or more, but less than ₹ 1,70,001.00 (ix) ₹ 1,70,001.00 or more, but less than ₹ 1,80,001.00 (x) ₹ 1,80,001.00 or more, but less than ₹ 2,70,001.00 (xi) ₹ 2,70,001.00 and more	Nil ₹100.00 per annum ₹ 150.00 per annum ₹ 200.00 per annum ₹ 300.00 per annum ₹ 400.00 per annum ₹ 500.00 per annum ₹1,000.00 per annum ₹ 1,500.00 per annum ₹ 2,000.00 per annum ₹ 2,500.00 per annum
3.	Postal agents under the National Savings Scheme or Chief agents, principal agents, special agents , insurance agents and surveyors or loss assessors , registered or licensed under the Insurance Act, 1938(4 of 1938), where the annual gross income of the persons mentioned above is- (i) ₹ 25,000.00 or less (ii) ₹ 25,001.00 or more, but less than ₹ 35,001.00 (iii) ₹ 35,001.00 or more, but less than ₹ 60,001.00 (iv) ₹ 60,001.00 or more, but less than ₹ 75,001.00 (v) ₹ 75,001.00 or more, but less than ₹ 85,001.00 (vi) ₹ 85,001.00 or more, but less than ₹ 95,001.00 (vii) ₹ 95,001.00 or more, but less than ₹ 1,10,001.00 (viii) ₹ 1,11,001.00 or more, but less than ₹ 1,70,001.00 (ix) ₹ 1,70,001.00 or more, but less than ₹ 1,80,001.00 (x) ₹ 1,80,001.00 or more, but less than ₹ 2,70,001.00 (xi) ₹ 2,70,001.00 and more	Nil ₹100.00 per annum ₹ 150.00 per annum ₹ 200.00 per annum ₹ 300.00 per annum ₹ 400.00 per annum ₹ 500.00 per annum ₹ 1,000.00 per annum ₹ 1,500.00 per annum ₹ 2,000.00 per annum ₹ 2,500.00 per annum

		annum
	Explanation .- For the purposes of the entries against serial nos.2 and 3, “ annual gross income ”, in relation to a person, or any other charge, by whatever name called, relating to his profession or calling in the state of Sikkim, receivable by him during the immediate preceding year.	
4.	(a) Members of recognized stock exchange (b) Remisiers recognized by a stock exchange	₹1,000.00 per annum ₹ 250.00 per annum
5.	(a) Estate agents or promoters or brokers or commission agents or del credere agents or mercantile agents (b) Contractors of all descriptions engaged in any work – such contractor whose gross business in a year is – (i) Less than ₹1,00,000.00 (ii) ₹1,00,000.00 to ₹2,00,000.00 (iii) ₹ 2,00,000.00 to ₹5,00,000.00 (iv) ₹ 5,00,000.00 to ₹ 20,00,000.00 (v) ₹ 20,00,000.00 to ₹50,00,000.00 (vi) ₹ 50,00,000.00 to ₹1,00,00,000.00 (vii) ₹ 1,00,00,000.00 to ₹2,00,00,000.00 (viii) More than ₹ 2,00,00,000.00	₹1,500.00 per annum NIL ₹ 150.00 per annum ₹ 300.00 per annum ₹ 500.00 per annum ₹ 1,000.00 per annum ₹ 1,500.00 per annum ₹ 2,000.00 per annum ₹ 2,500.00 per annum
6.	Clearing agents, Custom agents	₹ 2,000.00 per annum
7.	Owners of phone booth providing Subscribers’ Trunk Dialing (STD) or International Subscriber Dialing (ISD) services- (a) Situated in GangtokTown (<i>including Development area, Deorali, Tadong, Sichey, Siyari</i>) (b) Situated in other areas (excluding rural areas) (c) Persons engaged in courier services (d) Signal providers, cable operators and cable hirers, television networks and their agents	₹ 400.00 per annum ₹ 200.00 per annum ₹ 2,000.00 per annum ₹ 400.00 per annum
8.	Dealers as defined under the Sikkim Sales Tax Act,1983 and the Sikkim Value Added Tax Act, 2005, whose annual gross sales turnover is- (i) Less than ₹1,00,000.00 (ii) ₹1,00,000.00 to ₹2,00,000.00 (iii) ₹ 2,00,000.00 to ₹ 5,00,000.00 (iv) ₹ 5,00,000.00 to ₹ 20,00,000.00 (v) ₹ 20,00,000.00 to ₹ 50,00,000.00 (vi) ₹ 50,00,000.00 to ₹ 1,00,00,000.00 (vii) ₹ 1,00,00,000.00 to ₹ 2,00,00,000.00	Nil ₹ 150.00 per annum ₹ 300.00 per annum ₹ 500.00 per annum ₹ 1,000.00 per annum ₹ 1,500.00 per annum ₹ 2,000.00 per annum

	(viii) Above ₹ 2,00,00,000.00	₹ 2,500.00 per annum
9.	Owners or lessees of petrol/diesel filling stations and service stations and agents and distributors including retail dealers of liquefied petroleum gas (<i>who are not covered by any other entry of the schedule</i>)	₹ 2,500.00 per annum
10.	<p>(i) Owners or occupiers of distilleries, breweries and bottling plants</p> <p>(ii) Licensed foreign liquor vendors</p> <p>(iii) Warehouse owners/licencees</p> <p>(iv) Owners or occupiers or lessees of residential hotels with or without bar having annual gross sales turnover</p> <p>(a) Upto ₹1,00,000.00</p> <p>(b) Between ₹1,00,000.00 to ₹ 3,00,000.00</p> <p>(c) Between ₹3,00,000.00 to ₹ 5,00,000.00</p> <p>(d) Between ₹5,00,000.00 to ₹ 10,00,000.00</p> <p>(e) Owners or occupiers or lessees of residential hotels of Three Star category</p> <p>(f) Owners or occupiers or lessees of residential hotels or Five Star category</p> <p>(g) Owners eateries such as small tea/snacks shops, movable fast-food centers</p> <p>(h) Fast-food centers other than movable or non-stationary fast-food centers</p> <p>(i) Non- residential hotels with or without bar having annual gross sales turnover:</p> <ul style="list-style-type: none"> - upto ₹ 5,00,000.00 - between ₹ 5,00,000.00 to ₹ 20,00,000.00 - more than ₹ 20,00,000.00 	<p>₹ 2,500.00 per annum</p> <p>₹ 1,500.00 per annum</p> <p>₹ 2,500.00 per annum</p> <p>₹ 300.00 per annum</p> <p>₹ 500.00 per annum</p> <p>₹ 1,000.00 per annum</p> <p>₹ 1,500.00 per annum</p> <p>₹ 2,000.00 per annum</p> <p>₹ 2,500.00 per annum</p> <p>₹ 200.00 per annum</p> <p>₹ 300.00 per annum</p> <p>₹ 250.00 per annum</p> <p>₹ 1,000.00 per annum</p> <p>₹ 2,500.00 per annum</p>
	<p>(v) Licensed country liquor vendors and owners or occupiers or lessees of residential hotels below three star category</p> <p>(a) Licensed foreign and country liquor vendors having gross annual sales turnover</p> <ul style="list-style-type: none"> - upto ₹ 1,00,000.00 - between ₹ 1,00,000.00 to ₹ 3,00,000.00 - between ₹ 3,00,000.00 to ₹ 5,00,000.00 - between ₹ 5,00,000.00 to ₹ 10,00,000.00 - between ₹ 10,00,000.00 to ₹ 20,00,000.00 - Above ₹ 20,00,000.00 	<p>₹ 1,500.00 per annum</p> <p>₹ 1,500.00 per annum</p> <p>₹ 300.00 per annum</p> <p>₹ 500.00 per annum</p> <p>₹ 1,000.00 per annum</p> <p>₹ 1,500.00 per annum</p> <p>₹ 2,000.00 per annum</p> <p>₹ 2,500.00 per annum</p>
	(vi) Owners of eateries, non-residential hotels, fast food centers	₹ 500.00 per annum
	Explanation- entries i to vi above shall be applicable provided they are not covered in any other entries in the Schedule.	
	<p>(vii) Owners, lessees or licencees, as the case may be, of-</p> <p>(a) nursing homes and pathological laboratories</p> <p>(b) cinema houses and theaters</p>	<p>₹ 2,500.00 per annum</p> <p>₹ 2,500.00 per annum</p>

	(c) video parlours, video game centres or play stations, video halls and video rental libraries, pool parlours (d) health clinics (e) tours and travel agencies (f) cyber cafes (g) transport firms, companies or agencies	₹ 1,000.00 per annum ₹ 1,000.00 per annum ₹ 1,000.00 per annum ₹ 1,000.00 per annum ₹ 2,500.00 per annum
10A.	Owners, lessees or license, as the case may be, of- (a) carpentry, plumbing, welding and electricians, (b) mobile photo units, photo studios and still photography (c) (i) motor garages (<i>running conventionally</i>), motor driving schools (ii) motor garages running with modern technologies/equipments (d) audio recordings and editing studios (e) video filming (f) cinematic moving pictures or feature filming (g) adventure sports (h) holiday homes	₹ 250.00 per annum ₹ 500.00 per annum ₹ 1,000.00 per annum ₹ 1,500.00 per annum ₹ 1,000.00 per annum ₹ 1,000.00 per annum ₹ 2,500.00 per annum ₹ 500.00 per annum ₹ 1,000.00 per annum
11.	(a) Owners, licencees or lessees, as the case may be, of premises let out for social functions (b) Owners or occupiers of cold storages	₹ 1,000.00 per annum ₹ 2,000.00 per annum
12.	Owners or lessees of – (a) Beauty parlour (i) located in rural areas (ii) located in rural marketing centers/bazars other than specified elsewhere in this schedule (iii) located at Rangpo, Jorethang, Namchi, Gayzing and Mangan (iv) located at Gangtok proper Deorali, Tadong, Development Area (b) Health resorts, gymnasium centers and aerobic centers (c) Hair dressing saloons	₹ 300.00 per annum ₹ 400.00 per annum ₹ 500.00 per annum ₹ 1,000.00 per annum ₹ 1,000.00 per annum ₹ 500.00 per annum
12A.	(a) F M Radio service provider operating in Gangtok proper (b) FM Radio service provider operating in headquarters of South, West and North districts (c) FM Radio service provider operating in other places	₹ 1,500.00 per annum ₹ 500.00 per annum ₹ 300.00 per annum
13.	<p> Holders of permits granted under the Motor Vehicle Act , 1988 or any other Act for the time being in force, for any vehicle, which are adapted to be used for commercial purposes, purposes or to be used for hire or reward, or to be used in such manner where imputed charges are ascertainable, where any such person holds perm its or registration for any vehicle, including taxi, goods vehicles, trucks or buses, by whatever term they are described in the permits or the registration certificates</p> <p>(a) In respect of each taxi (b) In respect of each truck or bus</p>	<p>₹ 500.00 per annum ₹ 1,000.00 per annum</p>

14.	(a) Individuals or institutions conducting chit funds and lotteries	₹ 500.00 per annum
	(b) Authorized stockists or distributors of lottery tickets	₹ 2,500.00 per annum
Explanation- items no. a and b in this entry 14 shall apply provided they are not covered in any other entries of this Schedule		
15.	Banking companies as defined under the Banking Regulation Act	₹ 2,500.00 per annum
16.	(i) Companies registered under the Companies Act, 1956 and under the Registration of Companies Act, sikkim, 1961 and engaged in any profession, trade or calling	₹ 2,500.00 per annum
	(ii) Partnership firms when engaged in any profession, trade or calling. Such firms whose annual turnover is: <ul style="list-style-type: none"> - Less than ₹ 1,00,000.00 - between ₹ 1,00,000.00 to ₹ 2,00,000.00 - between ₹ 2,00,000.00 to ₹ 5,00,000.00 - between ₹ 5,00,000.00 to ₹ 20,00,000.00 - between ₹ 20,00,000.00 to ₹ 50,00,000.00 - between ₹ 50,00,000.00 to ₹ 1,00,00,000.00 - between ₹ 1,00,00,000.00 to ₹ 2,00,00,000.00 - Above ₹ 2,00,00,000.00 	<p style="text-align: right;">Nil</p> <p>₹ 150.00 per annum</p> <p>₹ 300.00 per annum</p> <p>₹ 500.00 per annum</p> <p>₹ 1,000.00 per annum</p> <p>₹ 1,500.00 per annum</p> <p>₹ 2,000.00 per annum</p> <p>₹ 2,500.00 per annum</p>
Explanation- this entry no.16 shall apply provided they are not covered in any other entries of this Schedule.		
17.	Owners, licencees, or lessees as the case may be, of tutorial homes and training institutes of any description, when engaged in any profession, trade or calling.	₹ 1,200.00 per annum
	Explanation- For the purpose of this entry, “training institutes” engaged in any cultural, social or welfare activity shall be excluded.	
17A.	Companies, persons, firms or individuals carrying on the business of or engaged in the profession of print, electronics or any kind of media or newspaper or journalism or publication of journals, books and printed materials, whose annual gross turnover is :-	
	<ul style="list-style-type: none"> - Less than ₹ 1,00,000.00 - between ₹ 1,00,000.00 to ₹ 2,00,000.00 - between ₹ 2,00,000.00 to ₹ 5,00,000.00 - between ₹ 5,00,000.00 to ₹ 20,00,000.00 - between ₹ 20,00,000.00 to ₹ 50,00,000.00 - between ₹ 50,00,000.00 to ₹ 1,00,00,000.00 - between ₹ 1,00,00,000.00 to ₹ 2,00,00,000.00 - Above ₹ 2,00,00,000.00 	<p style="text-align: right;">Nil</p> <p>₹ 150.00 per annum</p> <p>₹ 300.00 per annum</p> <p>₹ 500.00 per annum</p> <p>₹ 1,000.00 per annum</p> <p>₹ 1,500.00 per annum</p> <p>₹ 2,000.00 per annum</p> <p>₹ 2,500.00 per annum</p>
18.	Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment, and in respect of whom a notification is issued	₹ 1,200.00 per annum

	under section 4 of this Act.	
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