

The Nagaland Professions, Trades, Callings and Employment Taxation

(Fifth Amendment) Bill, 2020

A Bill

Further to amend the Nagaland Professions, Trades, Callings and Employment Taxation Act, 1968.

Preamble: Whereas it is expedient further to amend the Nagaland Professions, Trades, Callings and Employment Taxation Act, 1968 (Nagaland Act 4 of 1968) hereinafter referred to as the principal Act.

It is hereby enacted in the Seventy second year of the Republic of India as follows:

1. Short title, extent and commencement:-

- (1) This Act may be called the Nagaland Professions, Trades, Callings and Employment Taxation (Fifth Amendment) Act, 2020.
- (2) It shall have the same extent as the principal Act.
- (3) It shall come into force with immediate effect.

2. Amendment of the Schedule Entry 7:-

- (1) In the Schedule at Entry 7, for the words and figures "Nagaland Sales Tax Act, 1967", the words and figures "Nagaland Goods and Services Tax Act, 2017" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

Dealers under the Nagaland Value Added Tax Act, 2005 and the Nagaland Sales Tax Act, 1967 are liable to pay Professions Tax as specified at Entry 7 of the Schedule of Nagaland Professions, Trades, Callings and Employment Taxation Act, 1968. The Nagaland Sales Tax Act, 1967 stands repealed since 1st April 2005. Further, with the implementation of the Nagaland Goods and Services Tax Act, 2017, all the dealers except those dealing with liquor for human consumption are now registered under GST.

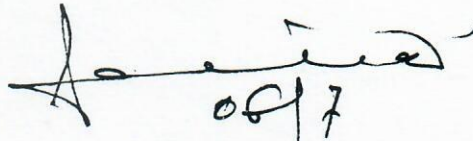
Accordingly, the "Nagaland Sales Tax Act, 1967" appearing at Entry 7 of the Schedule of the Nagaland Professions, Trades, Callings and Employment Taxation Act, 1968 has to be substituted by "Nagaland Goods and Services Tax Act, 2017" to enable registered taxpayers under GST to pay Professions Tax.

The proposed Bill seeks to give effect to the above objects.


(Neiphiu Rio)
Chief Minister

FINANCIAL MEMORANDUM

The Introduction of the Nagaland Professions, Trades, Callings and Employment Taxation (Fifth Amendment) Bill, 2020 will not entail expenditure on the Consolidated Fund of the State as it can be implemented by the existing administrative set up.

A handwritten signature in black ink, appearing to be 'Neiphiu Rio', with the date '08/7' written below it.

(Neiphiu Rio)
Chief Minister