



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಮಾರ್ಚ್ ೬, ೨೦೧೮ (ಫಾಲ್ಗುಣ ೧೫, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Tuesday, March 6, 2018 (Phalguna 15, Shaka Varsha 1939)	ನಂ. ೩೫೩ No. 353
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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳ ಸಚಿವಾಲಯ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 10 ಶಾಸನ 2018, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 06.03.2018

ಅಧಿಸೂಚನೆ

The Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Bill, 2018ಕ್ಕೆ 2018ರ ಮಾರ್ಚ್ ತಿಂಗಳ ಐದನೇ ದಿನಾಂಕದಂದು ರಾಜ್ಯಪಾಲರ ಒಪ್ಪಿಗೆ ದೊರೆತಿದ್ದು, ಸಾಮಾನ್ಯ ತಿಳುವಳಿಕೆಗಾಗಿ ಇದನ್ನು 2018ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ: 06 ಎಂಬುದಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಪ್ರಕಟಿಸಬೇಕೆಂದು ಆದೇಶಿಸಲಾಗಿದೆ.

## 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.

**2. Amendment of section 3.-** In the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976) (hereinafter referred to as the principal Act), in section 3, in sub-section (2), for first proviso, the following shall be substituted, namely:-

“Provided that, no tax shall be payable by the individuals who are senior citizens having attained the age of sixty years:”

**3. Amendment of schedule.-** In schedule to the principal Act,-

(1) for the serial number 10 and the entries relating thereto, the following shall be substituted, namely:-

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.	Rs.2,500 per annum
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(2) for the serial number 13 and the entries relating thereto, the following shall be substituted, namely:-

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.	Rs.2,500 per annum
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(3) the serial number 27 and the entries relating thereto, shall be omitted.

(4) for the serial number 46 and the entries relating thereto, the following shall be substituted, namely:-

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.	Rs.2,500 per annum
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By Order and in the name of  
the Governor of Karnataka,

**K.DWARAKANATH BABU**  
Secretary to Government  
Department of Parliamentary Affairs