

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976

Applicable with w.e.f. 1-04-2003 as per Karnataka act no. 7 of 2003

Schedules See Section 3(2)

Sl. No.	Class of persons	Rate of tax	
1	2	3	
1	Salary or wage earners whose salary or wage or both, as the case may be, for a month is,-		
	[Omitted]		[(a) not less than Rs. 3,000 but less than Rs. 5,000 Rs. 30 per month] Sl. No. 1 omitted by Act No. 6 of 2008 w.e.f. 1.8.2008
	[Omitted]		[(b) not less than Rs. 5,000 but less than Rs. 8,000 Rs. 60 per month] Sl. No. 1 column (b) omitted by Act No. 7 of 2009 w.e.f. 1.4.2009
	[Omitted]		[(c) not less than Rs. 8,000 but less than Rs. 10,000 Rs. 100 per month] Sl. No. 1 column (c) omitted by Act No. 7 of 2009 w.e.f. 1.4.2009
	(d) Omitted	Omitted	Omitted with effect from 1-4-2015
	(e) Rs. 15,000 and above	Rs. 200 per month	
2	<p><i>Legal practitioners including Solicitors and Notaries Public:-</i></p> <p>(a) <i>in the Bangalore Urban Agglomeration where standing in the profession is-</i></p> <p style="margin-left: 20px;">(i) <i>less than 10 years</i></p> <p style="margin-left: 20px;">(ii) <i>10 years or more but less than 20 years</i></p> <p style="margin-left: 20px;">(iii) <i>20 years or more</i></p> <p>(b) <i>in any other area in the State is-</i></p> <p style="margin-left: 20px;">(i) <i>less than 10 years</i></p> <p style="margin-left: 20px;">(ii) <i>10 years or more but less than 20 years</i></p> <p style="margin-left: 20px;">(iii) <i>20 years or more</i></p> <p>1. Substituted Act by 11 or 2005 w.e.f 1.4.2005</p>		<p style="text-align: center;"><i>Nil</i></p> <p style="text-align: center;"><i>Rs.1500/- per annum</i></p> <p style="text-align: center;"><i>Rs.2500/- per annum</i></p> <p style="text-align: center;"><i>Nil</i></p> <p style="text-align: center;"><i>Rs.1000 per annum</i></p> <p style="text-align: center;"><i>Rs.1500 per annum</i></p>
3	<p><i>Technical and Professional Consultants Other than those mentioned elsewhere in the Schedule but including plumbing and Tax consultant:-</i></p> <p>(a) <i>in the Bangalore Urban Agglomeration</i></p>		

Sl. No.	Class of persons	Rate of tax
4	where standing in the profession is-	
	(i) less than 2 years	Nil
	(ii) 2 years or more but less than 5 years	Rs.1000 per annum
	(iii) 5 years or more but less than 10 years	Rs.1500 per annum
4	(iv) 10 years or more	Rs.2500 per annum
	(b) in any other area in the State is-	Nil
	(i) less than 2 years	Rs.1000 per annum
4	(ii) 2 years or more but less than 10 years	Rs.1500 per annum
	(iii) 10 years or more	
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 Rs.36,000.	Rs.1500 per annum
	(ii) Pigmy Agents or UTI Agents whose annual income is not less than Rs.36,000. Explanation: 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.	Rs. 1000 per annum
5	Chartered Accountants and Actuaries where the standing in the profession is,-	Nil
	(i) Less than 2 years	Rs.1000 per annum
	(ii) Not less than 2 years but less than 5 years	Rs.2500 per annum
5	(iii) 5 years or more	
6	Medical Practitioners, including Medical Consultants (other than practitioners of Ayurvedic, Homeopathic and Unani Systems	

Sl. No.	Class of persons	Rate of tax
	of medicines), Dentists, Radiologists, Pathologists and persons engaged in other similar professions or callings of a para-medical nature:- (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 (iii) 5 years or more (b) in any other area in the State- (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	Nil Rs.1000 per annum Rs.2500 per annum Nil Rs.1000 per annum Rs.1500 per annum Rs.2500 per annum
7	Engineers, RCC Consultants, Architects and Management 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 (iii) 5 years or more (b) in any other area in the State- (i) Less than 2 years (ii) 2 years or more but less than 10 years (iii) 10 years or more	Nil Rs.1000 per annum Rs.2500 per annum Nil Rs.1000 per annum Rs.1500 per annum
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, (ii) in any other area in the State (a) Income tax payees	Rs.2500 per annum Rs.1500 per annum

Sl. No.	Class of persons	Rate of tax
10	(b) Other than (a) above	Rs.1000 per annum
	Contractors executing works contract (as defined under the Karnataka Sales Tax Act, 1957 or the Karnataka Value Added Tax Act, 2003) where total consideration of all the contracts in a year is:-	
	(i) less than Rs.2 lakhs	Nil
	(ii) more than Rs. 2 lakhs but less than Rs.10 lakhs	Rs.1000 per annum
	(iii) more than Rs.10 lakhs but less than Rs.25 lakhs	Rs.1500 per annum
	(iv) more than Rs.25 lakhs	Rs.2500 per annum
11	(i) Race horse owners and trainers licensed by the turf clubs.	Rs.2500 per annum
	(ii) Jockeys licensed by the turf clubs / race clubs-	
	(a) in case of Apprentice Jockeys	Rs.1000 per annum
	(b) other than (a) above	Rs.2500 per annum
	(iii) Bookmakers licensed by turf clubs	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	Rs.2500 per annum
	(ii) other than (i) above	Rs.1500 per annum
	(b) Cameramen and still photographers	Rs.900 per annum
13	Dealers registered or liable to be registered under the Karnataka Sales Tax Act, 1957 or the Karnataka Value Added Tax Act, 2003	

Sl. No.	Class of persons	Rate of tax
	whose total turnover in any year is-	
	(a) Upto Rs.2 lakhs	Nil
	(b) not less than Rs.2 lakhs but less than Rs.10 lakhs	Rs.1000 per annum
	(c) not less than Rs.10 lakhs but less than Rs.25 lakhs	Rs.1500 per annum
	(d) Rs.25 lakhs or more	Rs.2500 per annum
14	Occupiers of factories as defined under the Factories Act, 1948	
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.	Rs.2500 per annum
	(ii) Owners of touring talkies	Rs.1500 per annum
	(iii) Owners of video parlours	Rs.2500 per annum

Sl. No.	Class of persons	Rate of tax
20	1[Owners of transport vehicles(other than auto rickshaws) run on their own or through others under permits granted]1 under the Motor Vehicles Act, 1988.- (a) owning only one vehicle	Rs.1000 per annum
	(b) owning more than one vehicle 1. Substituted by Act 5 of 2006 w.e.f. 1.4.2006	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 1[Explanation. - 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).]1 1. Shall be deemed to have been inserted by Act 6 of 2008 w.e.f. 1.4.2003.	Rs.2500 per annum
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

Sl. No.	Class of persons	Rate of tax
27	Agriculturists growing plantation crops as defined in the Karnataka Agricultural Income Tax Act, 1957 (Karnataka Act 22 of 1957) (a) in extents of land exceeding 15 acres and less than 50 acres (b) in extents of land exceeding 50 acres	Rs.1500 per annum Rs.2500 per annum
28	Photo laboratories, film processing laboratories and photo studios.- (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.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.- (i) in the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters / town (ii) in any other area in the State.	Rs.2500 per annum Rs.2500 per annum 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 (ii) in any other area in the State.	Rs.1500 per annum Rs.1000 per annum
31	Film distributors	Rs.2500 per annum
32	(a) Travel agents not falling under sub-item (b) below.- (i) in the Bangalore Urban Agglomeration or within the Municipal limits of District	Rs.1500 per annum

Sl. No.	Class of persons	Rate of tax
	Headquarters/Town	
	(ii) in any other area in the State.	Rs.1000 per annum
	(b) Air travel agents	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 libraries	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	Rs.600 per annum
	(ii) In any other area in the State.	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	Rs.1500 per annum
	(ii) In any other area in the State.	Rs.1000 per annum
40	Property Developers including Land Developers and Building / Flat Developers	Rs.2500 per annum
41	Persons owning / running,	
	(a) Computer Institutes selling time,	Rs.2500 per annum
	(b) Computer Training Institutes / Driving	

Sl. No.	Class of persons	Rate of tax
42	Institutes / Technical Training Institutes Persons owning Marriage Halls / Kalyana Mantaps.	Rs.1500 per annum 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.	Rs.2500 per annum
	(b) Owners of outdoor film shooting units	Rs.2500 per annum
46	Persons licensed or approved as contractors by the Railways, State or Central Government, Corporations, Local Authorities or any other person or agency, namely, Contractors constructing roads, dams, canals, bridges, culverts including civil or masonry work, railways sleeper contractors, forest contractors and electrical contractors; where the total consideration of all the contract in a year is.-	
	(a) Upto Rs. 2 lakhs	Nil
	(b) Rs.2 lakhs and above but less than Rs.10 lakhs	Rs.1000 per annum
	(c) Rs. 10 lakhs and above but less than Rs.25 lakhs	Rs.1500 per annum
	(d) Rs. 25 lakhs and above	Rs.2500 per annum
47	Transport contractors including forwarding and clearing agents	Rs.2500 per annum
48	Bankers who are financing the trade against hundies or other securities by way of short term advance on interest.	Rs.1500 per annum
49	(a) Authorised Assistant recognized by Stock Exchange	Rs.1000 per annum
	(b) Stock brokers, sub-brokers recognized by the Stock Exchange Board of India	Rs.2500 per annum

Sl. No.	Class of persons	Rate of tax
50	Persons running weigh bridges	Rs.1000 per annum
51	(a) Persons operating courier service	Rs.2500 per annum
	(b) Agents of courier service.- (i) in Bangalore Urban Agglomeration (ii) in any other area in the State.	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 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

Sl. No.	Class of persons	Rate of tax
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
65	1[xxx] ¹ 1. Omitted by Act 5 of 2006 w.e.f. 1.4.2006	
66	Persons running security services	Rs.2500 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
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.2,500 per annum Rs.1,500 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.2,500 per annum Rs.1,500 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.2,500 per annum Rs.1,500 per annum

72	Persons acting as agents, consultants and the like for any company or firm engaged in any business, (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	Rs.2,500 per annum Rs.1,500 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.2,500 per annum
74	Persons other than those mentioned in any of the preceding entries who are engaged in profession, trade, calling or employments as the State Government from time to time by notification specify	Rs.1,000 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, [64, 66, 69(i), 70(i), 71(i), 72(i) and 73]¹ 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]’.

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