

A/c 11/15

2011/12

4/15

GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT

Dated Aizawl, the 23rd May 2011.

NOTIFICATION

No.J.11020/1/05-TAX: In exercise of the powers conferred by proviso to section 4 of the Mizoram Professions, Trades, Callings and employments Taxation Act, 1995 (Act No 7 of 1995), the Governor of Mizoram is pleased to revise and increase the rates of tax payable by any person under the said Act with effect from the assessment year, 2011 – 2012 with reference to the total gross income during the return period 2010 – 2011 as follows:-

THE SCHEDULE
(See Section 4)

Sl. No.	Class of Person	Rate of Tax
(1)	(2)	(3)

1. Salary and Wage earners where the total gross monthly income -
 - (1) Does not exceed Rs. 5,000/- : - NIL -
 - (2) Exceeds Rs. 5,000/- but does not exceed Rs. 8,000.00 : Rs. 75.00 per month or the assessee may pay Rs. 900.00 per annum in lump-sum.
 - (3) Exceeds Rs. 8,000.00 but does not exceed Rs.10,000.00 : Rs. 120.00 per month or the assessee may pay Rs. 1,440.00 per annum in lump-sum.
 - (4) Exceeds Rs. 10,000.00 but does not exceed Rs. 12,000.00 : Rs. 150.00 per month or the assessee may pay Rs. 1,800.00 per annum in lump-sum.
 - (5) Exceeds Rs. 12,000.00 but does not exceed Rs. 15,000.00 : Rs. 180.00 per month or the assessee may pay Rs. 2,160.00 per annum in lump-sum.
 - (6) Exceeds Rs. 15,000.00 : Rs. 208.00 per month or the assessee may pay Rs. 2,500.00 per annum in lump-sum.
2. (1) Legal practitioners including solicitors and notaries public; : Rs. 2,500/- per annum
- (2) Medical practitioners including medical consultants and dentists; : Rs. 2,500/- per annum

