

**THE KARNATAKA TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS (AMENDMENT)
ACT, 2018**

KARNATAKA ACT NO. 06 OF 2018

(First Published in the Karnataka Gazette Extra-ordinary on the 6th Day of March 2018)

(Received the assent of the Governor on the 5th 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	Rs.2,500 per annum
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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

By Order and in the name of the Governor of
Karnataka,

K.DWARA.KANATH BABU

Secretary to Government
Department of Parliamentary Affairs