

**Rate of Profession Tax under the Gujarat State Tax on Professions,  
Trades, Callings and Employments Act, 1976, where State  
Government is Designated Authority**

Sr. No.	Class of Persons	Rate of tax (in ₹)	Effective from
1.	<p>(A) Salary and Wages earners of the State Government, Central Government, Panchayats, Public Sector Undertakings of the State and the Central Government, and Grant-in-aids institutions, whose monthly salaries or wages are</p> <p>(i) Up to ₹12,000/- (ii) More than ₹12,000/-</p> <p>(B) Salary and Wages earners other than those mentioned in sub-entry(A), whose monthly salaries or wages are</p> <p>(i) Up to ₹12,000/- (ii) More than ₹12,000/-</p> <p><b>Explanation I.-</b> Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month. <b>Explanation II. -</b> Where a person ceases to be a salary or wages earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.</p>	<p>(i) Zero (ii) 200/- per month</p> <p>(i) Zero (ii) 200/- per month</p>	01/04/2022
2.	<p>(a) Legal Practitioners including Solicitors and Notaries Public</p> <p>(b) Medical Practitioners including Medical Consultants and Dentists</p> <p>(c) Technical and professional consultants, including Architects, Engineers, RCC Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants</p> <p>(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors, registered</p>	2,000/- per year	01/04/2008

	<p>or licenced under the Insurance Act, 1938 (4 of 1938)</p> <p>(e) All Contractors other than building contractors</p> <p>(f) Commission Agents, Dalals and Brokers other than Estate Brokers</p> <p>(g) Automobile Brokers.</p> <p>(h) Tour Operators and Travel Agents.</p> <p>(i) Cable T.V. Operators.</p> <p>(j) Film Distributors.</p> <p>(k) Owners of Advertisement Agencies.</p> <p>(l) Owners of Tuition Classes or Tutorial Institutions. (m) Owners of Institution or Service Providers engaged in Computer Education or Training, or Online Information and Data Base Service through Computer Network.</p> <p>(n) Owners of Driving Schools.</p> <p>(o) Owners of Marriage Halls and Party Plots.</p> <p>(p) Angadia or Courier Service Providers.</p> <p>(q) Owners of Health Club and Recreation Clubs.</p>		
3.	<p>(i) Members of Association recognised under the Forward Contract (Regulation) Act, 1952 (74 of 195 2)</p> <p>(ii) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 195 6)</p> <p>(iii) Owners of Oil Pumps and Service Stations and where any oil pumps and service stations are leased, the lessees thereof</p> <p>(iv) Licenced foreign liquor vendors and employers of residential hotels and theatres as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948)</p> <p>(v) Public Limited or Private Limited Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling. (vi) Individuals or Institutions conducting Chit Funds. (vii) Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949)</p> <p>(viii) Co-operative Societies registered or</p>	2,000/- per annum	01/04/2008

	deemed to be registered under the Gujarat Cooperative Societies Act, 1961 (Guj. X of 1962)- (a) State Level Societies and District Level Societies engaged in any profession, trade or calling (b) Co-operative Sugar Factories and Co-operative Spinning Mills (ix) Estate Agents or Estate Brokers or Building Contractors (x) Owners of Video Parlours or Video Libraries or both and where any Video Parlours or Video Libraries or both are leased, the lessees thereof		
4.	Firms registered under the Indian Partnership Act, 1932 (IX of 1932) which are engaged in any professions, trades or callings	2,000/- per annum	01/04/2008
5.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 194 8)	2,000/- per annum	01/04/2008
6.	Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948), where on an average employees employed in the establishment during a year are more than five per day	2,000/- per annum	01/04/2008
7.	Dealers as defined in the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005) whose annual gross turnover of all sales or of all purchases is -		02/10/2021
	(i) not more than Rs 5,00,000/-	Zero	
	(ii) more than Rs 5,00,000/- but not more than Rs 10,00,000/-	1,250/- per annum	
	(iii) more than Rs 10,00,000/-	2,400/- per annum	
	<b>Explanation:</b> For the purpose of this entry, the term “year” shall mean the year as defined in clause (36) of section 2 of the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005).		
7A.	Supplier as defined in the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017) whose turnover in State is -		02/10/2021

	(i) not more than Rs 5,00,000/-	Zero	
	(ii) more than Rs 5,00,000/- but not more than Rs 10,00,000/-, and not registered under the aforesaid Act	Zero	
	(iii) more than Rs 5,00,000/- but not more than Rs 10,00,000/-, and registered under the aforesaid Act	1,250/- per annum	
	(iv) more than Rs 10,00,000/- whether registered under the aforesaid Act or not	2,400/- per annum	
	<b>Explanation:</b> For the purpose of this entry, the term “turnover in State” shall mean turnover in State as defined in the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017) during any financial year or part thereof.		
8.	<p> Holders of permits for transport vehicle granted under the Motor Vehicles Act, 1988 (59 of 1988) which are used or adapted to be used for hire or reward, where any such person hold permits for more than two transport vehicles buses, taxis, trucks or three wheelers goods vehicles.</p> <p><b>Explanation.-</b> Persons residing together as members of one family and holding separate permits shall be one person for the purposes of this entry.</p>	2,000/- per annum	01/04/2008
9.	Money lender licensed under the Bombay Money Lenders Act, 1946 (Bom. XXXI of 1947)	2,000/- per annum	01/04/2008
10.	Persons other than those mentioned in any of the preceding entries, who are engaged in any professions, trades, callings or employments and in respect of whom a notification is issued under the fourth proviso to sub-section (2) of section 3	2,000/- per annum	01/04/2008

(Updated as on 14/02/2024)

**Notes:**

1. Where a person falls under more than one entry mentioned in above table, he shall be liable to pay the tax under such one of these entries where the rate of tax specified is the highest.
2. A person falling under any of the entries 2 to 10 of above table shall be liable to pay tax for the year irrespective of whether he is engaged in the profession, trade calling or employment during the whole of such year or any part thereof.
3. Where a person falling under any of the entries mentioned in above table is liable to pay the tax to more than one Designated Authority, he shall pay the tax to the Designated Authority where the tax liability is highest.