

Bihar Tax on Professions, Trades, Callings and Employments Act 2011 Schedule I – Rate of Tax

Class of person	Amount of tax payable	
Salary or wage earners:		
A person whose annual income does not exceed Rs.3 lakh	NIL	
A person whose annual income exceeds Rs. 3 lakh but does not exceed Rs. 5 lakh rupees	Rs.1,000 per annum	
A person whose annual income exceeds Rs. 5 lakh but does not exceed Rs.10 lakh	Rs.2,000 per annum	
A person whose annual income exceeds Rs.10 lakh	Rs.2,500 per annum	
Dealers registered under VAT / CST:		
A dealer whose annual turnover does not exceed Rs.10 lakh	NIL	
A dealer whose annual turnover exceeds Rs.10 lakh but does not exceed Rs.20 lakh	Rs.1,000 per annum	
A dealer whose annual turnover exceeds Rs.20 lakh but does not exceed Rs.40 lakh	Rs.2,000 per annum	
A dealer whose annual turnover exceeds Rs.40 lakh	Rs.2,500 per annum	
Holder of permit for transport vehicles:		
Against each permit of passenger car or taxi	Rs.1,000 per annum	Total tax payable by a holder, however, shall not exceed Rs.2,500.
Against each permit of truck or bus	Rs.1,500 per annum	
Others:		

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Cable operators, Film distributors	Rs.2,500 per annum
Persons owning/running Cinema hall, Theatres	
Persons owning / running marriage halls, conference halls, commercial halls and residential hotels	
Persons owning/running health centers	
Persons running /conducting coaching classes	
Owners or lessees of Petrol/Diesels/Oil Pumps and Service Stations	
Licensed Foreign Liquor Vendors	
Persons owning/running Brick kiln	
Banking Company as defined under the Banking Regulation Act 1949	
A company registered under Companies Act 1956 and engaged in any profession, trade or calling	

Note 1 - Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry of this Schedule, the highest rate of tax specified under any of those entries shall be applicable in such case.

Note 2 - For the purpose of Entry 2 of the Schedule, the Profession Tax shall be calculated on the basis of the “turnover

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of sales or purchases” of the previous year. The expressions  
“turnover of sales or purchases” shall have the same meaning as  
assigned to them, respectively, under the Bihar Value Added Tax  
Act, 2005 (Act 27 of 2005).