

**THE ASSAM PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION RULES, 1947**

FORM-IA

[See rule 10(2)]

Certificate of Registration

No.....

This is to certify that the Individual/Firm/club/Association/Society/Corporation/
Company known as..... and located at.....
has been registered as an employer under the Assam Professions, Trades, Callings and
Employments Taxation Act, 1947.

The holder of this certificate has additional place of work at the following addresses:

Return in the prescribed form shall be furnished by the employer in respect of each month
separately on or before the last day of the following month. The tax calculated according to the
following Schedule shall be payable monthly with the return and the receipted challan in token of
payment of the tax shall be attached to the return unless otherwise permitted under sub-rule (3) of
rule 12.

Class of persons.	Rate of tax.
Salary and wage earners whose monthly salaries and wages are-	
(i) Less than Rs. 1334	Nil
(ii) Rs. 1,334 or more, but less than Rs. 1,666	Rs. 12 per mensem
(iii) Rs. 1,666 or more, but less than Rs. 2,083	Rs. 16 per mensem
(iv) Rs. 2,083 or more, but less than Rs. 2,500	Rs. 20 per mensem
(v) Rs. 2,500 or more, but less than Rs. 2,916	Rs. 29 per mensem
(vi) Rs. 2,916 or more, but less than Rs. 3,333	Rs. 38 per mensem
(vii) Rs. 3,333 or more, but less than Rs. 3,750	Rs. 42 per mensem
(viii) Rs.3,750 or more, but less than Rs. 4,166	Rs. 51 per mensem
(ix) Rs.4,166 or more, but less than Rs. 5,000	Rs. 59 per mensem
(x) Rs.5,000 or more, but less than Rs. 5,833	Rs. 68 per mensem
(xi) Rs.7,500 or more, but less than Rs. 6,666	Rs. 76 per mensem
(xii) Rs.6,666 or more, but less than Rs. 7,500	Rs. 85 per mensem
(xiii) Rs.7,500 or more, but less than Rs. 8,333	Rs. 93 per mensem
(xiv) Rs.8,333 or more, but less than Rs. 10,000	Rs. 106 per mensem
(xv) Rs.10,000 or more	

Seal

Place.....

Signature.....

Date

Designation... ..

Note : Form IA has been inserted w.e.f. 30-9-1992 vide Notification No.FTX.55/92/40 dated 24th/27th August, 1992.

Consequent upon change of rate of tax in Schedule annexed to the Act by Assam Act No. V of 1998 from 1.4.1998, the contents of the rate of tax in the above Form should be read as per the amended Act.