

## **THE WEST BENGAL STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1979**

This Act may be called the West Bengal State Tax on Professions, Trades, Callings, and Employments Act, 1979. ,it extends to the whole of West Bengal & it shall come into force, and shall always be deemed to have come into force, on the 1st April, 1979.

### **Levy and Charge of Tax**

Every person engaged in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in the second column of the Schedule shall be liable to pay to the State Government tax at the rate mentioned against the class of such persons in the third column of the said Schedule: Provided that entry 23 in the Schedule shall apply only to such classes of persons as may be specified by the State Government by notification from time to time.

### **Employers' liability to deduct and pay tax on behalf of employees**

The tax payable under this Act by any person earning a salary or wage shall be deducted by his employer from the salary or wage payable to such person, before such salary or wage is paid to him, and such employer shall, irrespective of whether such deduction has been' made or not when the salary or wage is paid to such persons, be liable to pay tax on behalf of all such persons.

### **Registration and Enrolment**

- (1) Every employer (not being an officer of Government) liable to pay tax under section 4 shall obtain a certificate of registration from the prescribed authority in the prescribed manner.
- (2) Every person liable to' pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner.
- (3) Every employer required to obtain a certificate of registration shall, within ninety days of his becoming liable to pay tax, apply for a certificate of registration to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such enquiry as may be necessary, within thirty days of the receipt of the application, grant him such certificate, if the application is in order.
- (4) Every person referred to in sub-section (2) or sub-section (3) shall, within ninety days of his becoming liable to pay tax, pay into the Government Treasury or the Reserve Bank of India, Kolkata,or any other authorized bank.

## FAQ

### What is Professional Tax (PT/Prof Tax/Profession tax)?

PT or Prof Tax refers to a tax levied by the state government on working professionals. This is a nominal tax based on the income of the employee.

Prof Tax is specified for an income range and each range is called as a slab. Each slab has a particular value of Profession Tax.

Not all states have Profession Tax. Some of the states that have Profession Tax are Karnataka, Tamil Nadu, Kerala, West Bengal, etc. Other states do not have this tax.

### What are the reports generated for Prof Tax?

- Prof Tax monthly report - This report has two parts: a summary page and a details page
- Prof Tax yearly report (Form 5)- This is an year-end consolidation of all the PT deductions done by the company.

### How do I map Location to applicable PT State?

Irrespective of any location (mentioned in Employee information page) of the employee, the applicable PT State can be mapped against it..

### Professional Tax in West Bengal w.e.f 1-April-2013

Salary Range	Prof. Tax
Rs. 1 to Rs. 3000	Nil
Rs. 3001 to Rs. 5000	Nil
Rs. 5001 to Rs. 6000	Nil
Rs. 6001 to Rs. 7000	Nil
Rs.7001 to Rs. 8000	Rs. 50
Rs.8001 to Rs. 9000	Rs. 90
Rs.9001 to Rs. 15000	Rs. 110
Rs.15001 to Rs. 25,000	Rs. 130
Rs. 25001 to Rs. 40,000	Rs. 150
More than Rs. 40001	Rs. 200