



THE PROFESSIONS TAX LIMITATION ACT, 1941



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THE SCHEDULE. TAXES TO WHICH SECTION 2 DOES NOT APPLY

THE PROFESSIONS TAX LIMITATION ACT, 1941

¹ACT NO. XX OF 1941

[26th November, 1941]

An Act to limit to a maximum of ²[one hundred thousand] rupees per annum the amount payable in respect of any person by way of tax on professions, trades, callings or employments.

¹For Statement of Objects and Reasons, see Gazette of India, 1941, Pt. V, p. 123, and for Report of Select Committee, see *ibid.*, p. 167.
The Act has been applied to Balochistan, see Notification No. 52-F, dated the 5th April, 1942, Gazette of India, 1942, Pt. I, p. 682.
It has been extended to the Leased Areas of Balochistan by the Leased Areas (Laws) Order, 1950 (G. O. 3 of 1950).

²Subs. by Act 4 of 1999, s. 2.