

**Assam Professions, Trades, Callings And Employments
Taxation (Amendment) Act, 1999**

12 of 1999

[29 May 1999]

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**Assam Professions, Trades, Callings And Employments
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PREAMBLE

An

Act

further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

Whereas it is expedient further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 (Assam Act VI of 1947), hereinafter referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Fiftieth Year of the Republic of India as follows:-

1. Short title, extent and commencement :-

- (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1999.
- (2) It shall have the like extend as the principal Act.
- (3) It shall come into force at once.

2. Amendment of section 12A :-

In the principal Act, in section 12A, in sub-section (3), for the words "an enrolled", occur between the words If and person, the word "any" shall be substituted.

3. Amendment of section 12B :-

In the principal Act, in section 12B, the words "an enrolled", occur between the words If and person, the word "any" shall be substituted and for the words " a registered", occur between the words or and employer, the word "an" shall be substituted.

4. Amendment of the Schedule :-

In the principal Act, in the Schedule, in Serial No. 6(a), in the first paragraph, between the words in Assam and the punctuation mark :, the punctuation marks, words and figures "except companies registered under the Companies Act, 1956 (Central Act 1 of 1956) and firms registered under the Partnership Act, 1932 (Central Act 9 of 1932)" shall be inserted.