



**KARNATAKA LEGISLATIVE ASSEMBLY  
SIXTEENTH LEGISLATIVE ASSEMBLY  
SIXTH SESSION  
THE KARNATAKA TAX ON PROFESSION, TRADES, CALLINGS AND EMPLOYMENTS  
(AMENDMENT) BILL, 2025  
(LA Bill No. 08 of 2025)**

A Bill further to amend the Karnataka Tax on Profession, Trades, Callings and Employments Act, 1976.

Whereas it is expedient to amend the Karnataka Tax on Profession, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), for the purpose hereinafter appearing;

Be it enacted by Karnataka State Legislature in the Seventy-sixth year of the Republic of India as follows.-

**1. Short title and commencement.-** (1) This Act may be called the Karnataka Tax on Profession, Trades, Callings and Employments (Amendment) Act, 2025.

(2) It shall come into force with effect from the first day of April, 2025.

**2. Amendment of the Schedule.-** In the Karnataka Tax on Profession, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), in the schedule, in serial number 1, for the entries relating to the column number (3), the following shall be substituted, namely:-

“(i) Rs.200-00 per month (except for the month of February);

(ii) Rs.300-00 for the month of February”.

**STATEMENT OF OBJECTS AND REASONS**

It is considered necessary further to amend the Karnataka Tax on Profession, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976) to give effect to the proposals made in the para 476 of Budget Speech for the year 2025-2026 and to increase rate of tax from rupees 2400 to rupees 2500 per annum on salary or wage earners whose salary or wage or both, as the case may be, for a month is rupees 25,000 and above.

Hence, the Bill.

**FINANCIAL MEMORANDUM**

There is no extra expenditure involved in the proposed legislative measure.

**SIDDARAMAIAH**  
Chief Minister and  
Minister for Finance

**M.K. VISHALAKSHI**  
Secretary  
Karnataka Legislative Assembly

**ANNEXURE****EXTRACT FROM THE KARNATAKA TAX ON PROFESSION, TRADES, CALLINGS AND  
EMPLOYMENTS ACT, 1976 (KARNATAKA ACT 35 OF 1976)****XXX****XXX****XXX****SCHEDULE****[See section 3(2)]****Rates of tax on professions, trades, callings and employments**

<b>Sl. No.</b>	<b>Class of Persons</b>	<b>Rate of tax</b>
(1)	(2)	(3)
1	Salary or wage earners whose salary or wage or both, as the case may be, for a month is Rs. 25,000-00 and above	Rs. 200-00 per month

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