

Standard Operating Procedure and Checklist

Name of Department	Urban Affairs Department
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1. Standard Operating Procedure for Applicant

Application for	<i>Payment of Professional Tax</i>																											
Brief Description	Every person who is working or carrying business within the local self-government area for not less than 60 days and earns half yearly income of Rs 12000/- or more is liable to pay Profession Tax Half yearly in every September and March.																											
Tax Assessment	<p>1. For Individuals - Whichever is higher and more related to you among the following two.</p> <p>1. Based on their Half-Yearly Income</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 5%;">No</th> <th style="width: 60%;">Half-Yearly Income</th> <th style="width: 35%;">Half Yearly Profession Tax</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Rs 12,000/- to 17,999/-</td> <td>Rs 120/-</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Rs 18,000/- to 29,999/-</td> <td>Rs 180/-</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>Rs 30,000/- to 44,999/-</td> <td>Rs 300/-</td> </tr> <tr> <td style="text-align: center;">4.</td> <td>Rs 45,000/- to 59,999/-</td> <td>Rs 450/-</td> </tr> <tr> <td style="text-align: center;">5.</td> <td>Rs 60,000/- to 74,999/-</td> <td>Rs 600/-</td> </tr> <tr> <td style="text-align: center;">6.</td> <td>Rs 75,000/- to 99,999/-</td> <td>Rs 750/-</td> </tr> <tr> <td style="text-align: center;">7.</td> <td>Rs 1,00,000/- to 1,24,999/-</td> <td>Rs 1,000/-</td> </tr> <tr> <td style="text-align: center;">8.</td> <td>Above Rs 1,24,999/-</td> <td>Rs 1,250/-</td> </tr> </tbody> </table> <p>2. For Self-employed Professionals & Businesspersons - Rs 1250/-</p> <ul style="list-style-type: none"> • Advocates, Private Doctors, Vaidyans, Para-medical Experts and others engaged in similar professions • Cine Artists • Bankers • Motor Vehicle Operators • Contractors • Owners of Commercial Shops <ol style="list-style-type: none"> 1. Foreign Liquor Shops, Bar Hotels, Star Hotels. 2. Petrol, Diesel Pumps and Service Stations 3. Running Film Studio, Film Producers & Film Distributor <p>2. For Establishments - Rs 1250/-</p> <ul style="list-style-type: none"> • Business Establishments, Companies, Factories • Banking Institutions & Branches • Cooperative Societies 	No	Half-Yearly Income	Half Yearly Profession Tax	1.	Rs 12,000/- to 17,999/-	Rs 120/-	2.	Rs 18,000/- to 29,999/-	Rs 180/-	3.	Rs 30,000/- to 44,999/-	Rs 300/-	4.	Rs 45,000/- to 59,999/-	Rs 450/-	5.	Rs 60,000/- to 74,999/-	Rs 600/-	6.	Rs 75,000/- to 99,999/-	Rs 750/-	7.	Rs 1,00,000/- to 1,24,999/-	Rs 1,000/-	8.	Above Rs 1,24,999/-	Rs 1,250/-
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Mandatory supporting documents required	<ul style="list-style-type: none"> • Self-Drawing Officers - Form No 7 of Kerala Municipality Professional Tax Rules 2005 • Offices/Institutions - Form No 4 of Kerala Municipality Professional Tax Rules 2005 • Self-employed - Income Statement or Previous Years Professional Tax Paid Receipt
Process description	<ul style="list-style-type: none"> • Submit the documents and amount at front office or through web portal "professiontax.lsg.gov.in"
Procedure for Fees payment	<ul style="list-style-type: none"> • Remit at the front office or through web portal as per the assessed tax liability and tax demand raised by the officer or the web system.
List of Reference Documents	<ul style="list-style-type: none"> • Self-Drawing Officers - Form No 7 of Kerala Municipality Professional Tax Rules 2005 • Offices/Institutions - Form No 4 of Kerala Municipality Professional Tax Rules 2005 • Self-employed - Income Statement or Previous Years Professional Tax Paid Receipt
Time line for completing the process	<ul style="list-style-type: none"> • Same Day
Checking of Application Status	<ul style="list-style-type: none"> • Service will be Delivered on the same day; applicant may approach Revenue Inspector for any grievances.
Key Contact Person from department	<ul style="list-style-type: none"> • Revenue Inspector

2. Standard Operating Procedure for Approver

Application for	Professional Tax
Mandatory supporting documents required	<ul style="list-style-type: none"> • Self-Drawing Officers - Form No 7 of Kerala Municipality Professional Tax Rules 2005 • Offices/Institutions - Form No 4 of Kerala Municipality Professional Tax Rules 2005 • Self-employed - Income Statement or Previous Years Professional Tax Paid Receipt
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Time line for completing the process	1 Day
Departmental Work Flow	Receive at Front Office -> Section Clerk -> Verification by Revenue Inspector

3. Verification/Inspection Procedure:

1. Vetting of Form 4/Form 7, Income Declaration Statements and Previous Tax Receipts
2. Verification and Comparing it with Professional Demand Register
3. Fix Tax Liability in accordance with slabs and rates prescribed for each category by the Kerala Municipality Professional Tax Rules 2005.

4. Checklist of Documents

1	Form 4 for Individuals
2	Form 7 for Self-Drawing Officers