

ANNEXURE II
(Paras 169 & 175)

PROPOSED RATIONALISATION MEASURES

Sl. No. Nature of rationalization measures

1. Providing for payment of interest on delay in payment of excess tax collected or wrongfully collected tax even during period of any stay for recovery such tax.
 2. Increasing the time limit for filing of a revision petition before the High Court from 120 days to 180 days.
 3. Reducing the rate of penal interest from 24% to 15%.
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ANNEXURE III
(Para 181)

PROPOSED RATIONALISATION MEASURES

Sl. No. Nature of rationalization measures

1. Retrospective insertion of Sections 4-B and 4-BB providing for levy of tax on entry of motor vehicles from 1.4.95.
 2. Suitable amendments to the provisions which refer to the Karnataka Sales Tax Act, to provide for additional reference to the Karnataka Value Added Tax Act.
 3. Increasing the time limit for filing of a revision petition before the High Court from 60 days to 120 days.
 4. Reducing the rate of penal interest from 24% to 15%.
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ANNEXURE IV
(Para 184)

PROPOSED CLASSIFICATION AND RATES OF PROFESSIONS TAX FOR LEGAL PRACTITIONERS

Present entry	Present rate of tax	Proposed entry	Proposed rate of tax
Legal practitioners including Solicitors and Notaries public:- (A) in the Bangalore Urban Agglomeration where standing in the profession is-		Legal practitioners including Solicitors and Notaries public:- (A) in the Bangalore Urban Agglomeration where standing in the profession is-	
(i) less than 5 years	Nil	(i) less than 10 years	Nil
(ii) 5 years or more but less than 15 years	Rs. 1500 per annum	(ii) 10 years or more but less than 20 years	Rs. 1500 per annum
(iii) 15 years or more	Rs. 2500 per annum	(iii) 20 years or more	Rs. 2500 per annum
(B) in any other area in the State is-		(B) in any other area in the State is-	
(i) less than 5 years	Nil	(i) less than 10 years	Nil
(ii) 5 years or more but less than 15 years	Rs. 1000 per annum	(ii) 10 years or more but less than 20 years	Rs. 1000 per annum
(iii) 15 years or more	Rs. 1500 per annum	(iii) 20 years or more	Rs. 1500 per annum

ANNEXURE V
(Para 186)

A. PROPOSED COMPOSITION TAX RATES FOR CINEMA THEATRES:

Sl. No.	Local Authority population of which	Present rate of tax	Proposed rate of tax
1.	does not exceed 25,000	10% of gross collection capacity	5% of gross collection capacity
2.	exceeds 25,000 but does not exceed 50,000	17.5% of gross collection capacity	10% of gross collection capacity
3.	exceeds 50,000 but does not exceed 75,000	25% of gross collection capacity	15% of gross collection capacity

B. PROPOSED SHOW TAX RATES FOR CINEMA THEATRES:

Sl. No.	Payment for admission to the highest class	Present rate of tax per show	Proposed rate of tax per show
(i) Regional language films:			
(a) Non-composition theatres:			
1.	does not exceed Rs. 5	Rs. 35	Rs. 18
2.	exceeds Rs. 5 but does not exceed Rs.15	Rs. 60	Rs. 30
3.	exceeds Rs. 15 but does not exceed Rs.25	Rs. 75	Rs. 38
4.	exceeds Rs.25	Rs. 95	Rs. 48
(b) Composition theatres in places with population not exceeding 75,000:			
1.	does not exceed Rs. 8	Rs. 25	Rs. 13
2.	exceeds Rs. 8 but does not exceed Rs.15	Rs. 50	Rs. 25
3.	exceeds Rs.15	Rs. 75	Rs. 38
(ii) Non-regional language films:			
(a) Non-composition theatres:			
1.	does not exceed Rs. 5	Rs. 85	Rs. 43
2.	exceeds Rs. 5 but does not exceed Rs.15	Rs. 110	Rs. 55
3.	exceeds Rs. 15 but does not exceed Rs.25	Rs. 135	Rs. 68
4.	exceeds Rs.25	Rs. 235	Rs. 118
(b) Composition theatres in places with population not exceeding 75,000:			
1.	does not exceed Rs. 8	Rs. 80	Rs. 40
2.	exceeds Rs. 8 but does not exceed Rs.15	Rs. 90	Rs. 45
3.	exceeds Rs.15	Rs. 100	Rs. 50