



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PART IV-B EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 42] AMARAVATI, TUESDAY, 29th DECEMBER, 2020.
**ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS Etc.,**

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 26th December, 2020 and the said assent is hereby first published on the 29th December, 2020 in the Andhra Pradesh Gazette for general information :

ACT No. 42 of 2020.

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH TAX
ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
ACT, 1987.**

Be it enacted by the Legislature of the State of Andhra Pradesh in the Seventy First Year of the Republic of India as follows,-

1. (1) This Act may be called the Andhra Pradesh Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2020. Short title and commencement.
- (2) It shall be deemed to have come into force with effect on and from 25.08.2020
2. In the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987, in the First Schedule, in the table,- Amendment to the First Schedule.
 - (i) For Sl. Nos. 4,7,9,14,18,21, 25 and 31 and the corresponding entries, the following shall be substituted, namely,- Act No. 22 of 1987.

Sl. No	Description	Tax Per Month (PM) or Per Annum (PA) Rs.
4	Contractors scoring annual turnover as under:	
	(a) Below Rs. 10 lakhs	Nil
	(b) From Rs. 10 lakh to Rs.25 lakhs	2000 PA
	(c) Above Rs.25 lakhs	2500 PA
7	Persons employed in the motion picture industry namely:- Film Producers, Film Distributors, Film Directors, Cinematograph Film Processors, Directors of Photography, Music Directors, Choreographers, Lyricists, Actors and Actresses, Story writers, Play-back singers, Recordists, Editors, Owners or Lessees of outdoor film units, Assistant Music Directors, Assistant director of Photography, Cameraman, Still Photographers, Junior Artists, Production Managers, Assistant Directors, Assistant Cameraman, Assistant Recordists, Assistant Editors, Musicians and Dancers	2500 PA
9	Owners or Lessees of factories as defined under the Factories Act, 1948 with annual turnover as follows:	
	(i) Below Rs. 10 Lakhs	Nil
	(ii) From Rs.10 Lakhs to Rs.25 Lakhs	2000 PA
	(iii) Above Rs.25 Lakhs	2500 PA
14	Owners or Lessees of Hotels, Restaurants, Bars or Lodging Houses having annual turnover as follows :	
	(i) Below Rs.10 Lakhs	Nil
	(ii) From Rs. 10 lakhs to 25 lakhs	2000 PA
	(iii) Above Rs. 25 lakhs)	2500 PA
18	Co-operative Societies registered under the A.P. Co-operative Societies Act, 1964 and engaged in any profession, trade or calling: i) Village and Mandal level ii) District and State level societies	Nil 2500 PA
21	Each Partner of a firm drawing remuneration from the firm engaged in any Profession, trade or calling.	2500 PA
25	Video Cassette, DVD, CD Libraries.	2500 PA
31	Weigh Bridge Operators	2500 PA

(ii) The entry at Sl.No.36 shall be omitted.

(iii) After Sl.No.39, the following new entry shall be inserted, namely,-

Sl. No.	Description	Tax per month (PM) or Per Annum (PA) Rs.
39A	All Restaurants, Takeaway food Points, canteens and curry points.	2500 PA

VADDADI SUNITHA,
Secretary to Government (FAC),
Legal and Legislative Affairs & Justice,
Law Department.