Manipur Professional Tax Rules Handbook

Compiled Framework under the Manipur Professions, Trades, Callings and Employments Taxation Rules, 1982 (Including 2022 Amendments)

1. Short Title and Commencement

These rules are officially called the *Manipur Professions, Trades, Callings and Employments Taxation Rules, 1982*. They mandate compliance framework requirements across the state of Manipur for salaried and self-employed individuals.

2. Key Compliance Rules & Core Framework

- **PTRC (Employer Registration):** Every employer responsible for paying salaries must obtain a Professional Tax Registration Certificate to deduct and remit taxes on behalf of employees.
- **PTEC (Self-Employed Enrollment):** Professionals, traders, and independent practitioners must secure a Professional Tax Enrollment Certificate to clear their statutory liabilities directly.
- **Multiple Workplaces (2022 Amendment):** Under the 2022 rules, businesses operating across different assessing jurisdictions must register and clear certificates independently for each location.
- **Deduction at Source:** Employers are legally bound to compute and deduct tax components from the monthly gross salary sheets of employees according to state slabs.

3. Statutory Professional Tax Slab Rates

Gross Annual Income Range	Annual Tax Payable
Up to Rs. 50,000	Nil
Rs. 50,001 to Rs. 75,000	Rs. 1,200 / year
Rs. 75,001 to Rs. 1,00,000	Rs. 2,000 / year
Rs. 1,00,001 to Rs. 1,25,000	Rs. 2,400 / year
Above Rs. 1,25,000	Rs. 2,500 / year

4. Timelines & Late Fees

- **Annual Deadline:** Remittances must be concluded on or before March 30th of the financial year.

- **Interest Fine:** A statutory penalty charging 2% simple interest per month is levied on delayed payments.

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