Sikkim Tax on Professions, Trades, Callings and Employments Rules

This document summarizes the core framework established under the **Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006** and its corresponding state rules. It covers the current tax slabs, compliance timelines, penalties, and explicit exemptions.

1. Monthly Tax Slabs (Salaried Individuals)

Monthly Gross Salary	Professional Tax Payable
Up to ■20,000	Nil (Exempt)
■20,001 to ■30,000	■125 per month
■30,001 to ■40,000	■150 per month
Above ■40,000	■200 per month (Max ■2,400/year)

2. Core Compliance Rules

• **Registration:** Any employer or self-employed professional whose gross income crosses the threshold must register using Form 1 via the official state portal within 30 days.

• **Employer Responsibility:** The employer is mandated to deduct the designated tax from the employee's monthly salary and deposit it directly with the Commercial Tax Division.

• **Filing Frequency:** Registered employers are required to submit their statements/returns on a regular quarterly basis.

3. Penalties & Exemptions

• **Delayed Payment Fine:** A penalty of ■15 per day can be imposed for late tax payments without a valid reason.

• **Non-compliance Penalty:** Continued failure to pay can result in a statutory penalty up to ■1,000.

• **Statutory Exemptions:** The rules explicitly exempt senior citizens above 65 years, individuals with permanent physical disabilities, and active personnel serving under the Army Act, 1950, Navy Act, 1957, or Air Force Act, 1950.