

**RATE OF TAX ON ASSAM TAXATION (ON SPECIFIED LANDS)  
ACT,1990**

SL NO	DESCRIPTION	RATE OF TAX
(a)	In case of a tea estate, for every kilogram of the annual productivity of such tea estate shall be	
	i) If the aggregate area of specified lands held by an owner does not exceed four hectares;	Nil
	ii) If the aggregate area of specified lands held by an owner person does not exceed forty hectares;	Twenty paise <b>From -01-01-2010</b> <b>Twenty five paise</b>
	iii) If the aggregate area of specified lands held by an owner exceeds forty hectares;	Thirty two paise <b>From -01-01-2010</b> <b>Forty paise</b>
	iv) If the specified lands exceeding forty hectares falls in Barak Valley, for every kilogram of the annual productivity of the estate shall be	Twenty nine paise <b>From -01-01-2010</b> <b>Thirty five paise</b>
(b)	In case of coal bearing land, for every metric tonne of the annual productivity of such land	Fifty rupees
(c)	In case of crude oil bearing land, for every metric tonne of the annual productivity of such land:	Two hundred rupees
(d)	In case of natural gas bearing land, for every thousand cubic metre of the annual productivity of such land	One hundred rupees
(e)	In case of lime-stone bearing land, for every metric tonne of the annual productivity of such land	Ten rupees