

THE FOURTH SCHEDULE

[See section 88(1)]

TAX ON ADVERTISEMENTS OTHER THAN ADVERTISEMENTS PUBLISHED IN THE NEWSPAPERS

S. No.	Particulars	Maximum amount of tax per annum
		Rs.
1.	Non-illuminated advertisements on land, building, wall, hoardings, frame post, structures, etc.:—	
	(a) For a space upto 10 sq. ft.	18
	(b) For a space over 10 sq. ft. and upto 25 sq. ft.	30
	(c) For every additional 25 sq. ft. or less	30
2.	Non-illuminated advertisements carried on vehicles, drawn by bullocks, horses or other animal, human beings, cycle or any other device, carried on any vehicle or tramcar—	
	(a) For space upto 50 sq. ft.	120
	(b) For every additional 50 sq. ft. or less	120
3.	Illuminated advertisement boards carried on vehicles—	
	(a) For a space upto 50 sq. ft.	240
	(b) For every additional 50 sq. ft. or less	240
4.	Non-illuminated advertisement boards, carried by sandwich boardmen—	
	(a) For each board not exceeding 10 sq. ft.	24
	(b) For each board exceeding 10 sq. ft. and upto 35 sq. ft.	48
	(c) For each additional 10 sq. ft. in area or less	24
5.	Illuminated advertisement boards, carried by sandwich boardmen—	
	(a) For each board not exceeding 10 sq. ft.	48
	(b) For each board exceeding 10 sq. ft. and upto 25 sq. ft.	96
	(c) For each additional 10 sq. ft. or less.	48
6.	Illuminated advertisements on land, building, wall or hoarding, frame, post, structures, etc.—	
	(a) For a space over 2 sq. ft.	24
	(b) For a space over 2 sq. ft. and upto 5 sq. ft.	48
	(c) For a space over 5 sq. ft. and upto 25 sq. ft.	60
	(d) For every additional 25 sq. ft. or less.	60
7.	Advertisements exhibited on screen in cinema houses and other public places by means of lantern slides or similar devices—	
	(a) For a space upto 5 sq. ft.	96
	(b) For a space over 5 sq. ft. and upto 25 sq. ft.	120
	(c) For every additional 25 sq. ft. or less	120

S. No.	Particulars	Maximum amount of tax per annum
8.	Non-illuminated advertisements suspended across streets—	
	(a) For a space upto 10 sq. ft.	18
	(b) For a space over 10 sq. ft. and upto 25 sq. ft.	30
	(c) For every additional 25 sq. ft. or less	30
N.B. The tax for item 8 will be in addition to the space will be chargeable according to the scale to be determined by the Chairperson.		
9.	Non-illuminated advertisements hoarding standing blank but bearing the name of the advertiser or with the announcement “To be let” displayed thereon—	
	(a) For a space upto 10 sq. ft.	9
	(b) For a space over 10 sq. ft. and upto 25 sq. ft.	15
	(c) For every additional 25 sq. ft. or less	15
10.	Permission to auctioneers to put up not more than two boards or reasonable size advertising each auction sale, other than those in premises where the auction is held, one on a prominent site in the locality and one on municipal lamp post.	200 including the rent for exhibiting the board on a municipal lamp post.