

THE FIFTH SCHEDULE

[See section 142]

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 up to 10 sq. ft.	18
	(b) For a space over 10 sq. ft. and up to 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 animals, human beings, cycle or any other device, carried on any vehicle or tramcar—	
	(a) For a space up to 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 up to 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 up to 25 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 up to 25 sq. ft.	96
	(c) For each additional 10 sq. ft. in area or less	48
6.	Illuminated advertisements on land, building, wall or hoardings, frame, post, structures, etc.—	
	(a) For a space up to 2 sq. ft.	24
	(b) For a space over 2 sq. ft. and up to 5 sq. ft.	48
	(c) For a space over 5 sq. ft. and up to 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 up to 5 sq. ft.	96
	(b) For a space over 5 sq. ft. and up to 25 sq. ft.	120
	(c) For every additional 25 sq.ft. or less	120

S. No.	Particulars	Maximum amount of tax per annum Rs.
8.	Non-illuminated advertisements suspended across streets—	
	(a) For a space up to 10 sq. ft.	18
	(b) For a space over 10 sq. ft. and up to 25 sq. ft.	30
	(c) For every additional 25 sq. ft. or less	30
	<i>N.B.</i> —The tax for item 8 will be in addition to the space which will be chargeable according to the scale to be determined by the Commissioner.	
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 up to 10 sq. ft.	9
	(b) For a space over 10 sq. ft. and up to 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 of reasonable size advertising each auction sale, other than those in the 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).