

**Bihar Tax on Professions, Trades, Callings and Employments Act 2011 s 1 - Short title, extent and commencement**

**(1) This Act may be called the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011.**

**(2) It shall extend to the whole of the State of Bihar.**

**(3) It shall come into force on such date as the State Government may, by notification, appoint.<sup>^1</sup>**

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<sup>1</sup> This was published in the official gazette of Bihar on 27.5.2011 vide Bihar Gazette (Extraordinary) No. 238 but was implemented after publication of Bihar Professional Tax Rules 2011 on 6.9.2011.