

পঞ্জীভুক্ত নম্বৰ - ৭৬৮ /৯৭



Registered No.-768/97

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT ::: LEGISLATIVE BRANCH

NOTIFICATION

The 26th August, 2016

No. LGL.21/2002/191.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 24th August, 2016 is hereby published for general information.

ASSAM ACT NO. VIII OF 2016

(Received the assent of the Governor on 24th August, 2016)

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 2016.

AN
ACT

further to amend the Assam Amusements And Betting Tax Act, 1939.

Preamble.

Whereas it is expedient further to amend the Assam Amusements And Betting Tax Act, 1939, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act VI
of
1939.

It is hereby enacted in the Sixty-seventh Year of Republic of India as follows:-

Short title, extent and commencement.

1.(1) This Act may be called the Assam Amusements And Betting Tax (Amendment) Act, 2016.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

Amendment of section 3

2. In the principal Act, in section 3, in sub-section (1),—

(i) for the existing clause (b), the following shall be substituted, namely :-

“(b) In the case of cinematograph exhibition, where the payment of admission is —

(i) rupee five or less — nil;

(ii) rupees twenty or less but more than rupee five — twenty per centum of such payment;

(iii) more than rupees twenty— thirty per centum of such payment;

Provided that the State Government may, by notification in the Official Gazette, in respect of such class or classes of cinematograph exhibitions and subject to such conditions and restrictions as may be notified, permit any proprietor of such cinematograph exhibition to pay in lieu of the amount of tax payable by him under this section, a lump-sum amount determined in the manner prescribed;”;

(ii) for the existing clause (bbb), the following shall be substituted, namely:-

“(bbb) In case of cinematographic exhibition in mini cinema hall, where the payment for admission is—

(i) rupees five or less — nil;

(ii) rupees twenty or less but more than rupee five — twenty per centum of such payment;

(iii) more than rupees twenty— thirty per centum of such payment;”;

(iii) for the existing clause (d), the following shall be substituted, namely :-

“(d) Notwithstanding anything contained hereinbefore in this sub-section, in respect of a cinematograph exhibition, a tax at the rate of thirty per centum shall be charged and paid to the Government of Assam on any payment for admission as service charge. Such service charge shall not exceed—

(i) rupees eight per ticket where the cinematograph exhibition hall does not provide air conditioning system;

(ii) rupees twelve per ticket where the cinematograph exhibition hall provides air conditioning system with back-up generator:

Provided that no service charge shall be collected where payment for admission is rupees five or less;”;

(iv) after the existing clause (e), the following new clause (f) shall be inserted, namely :-

“(f) In case of cinematograph exhibition, in addition to payment for admission and applicable service charge, a cess at the rate of rupee one per ticket shall be charged and paid to the Government of Assam. Such cess shall be credited and appropriated towards “Silpee Aru Kalakushali Kalyan Nidhi” which shall be utilized exclusively for the welfare of the cine workers;”

S. M. BUZAR BARUAH,

Secretary to the Government of Assam,
Legislative Department, Dispur.