

ANDHRA PRADESH MUNICIPALITIES (ADVERTISEMENT TAX) RULES, 1967

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SCHEDULE 1 :- SCHEDULE

ANDHRA PRADESH MUNICIPALITIES (ADVERTISEMENT TAX) RULES, 1967

ANDHRA PRADESH MUNICIPALITIES (ADVERTISEMENT TAX) RULES, 1967

1. . :-

These rules may be called the Andhra Pradesh Municipalities (Advertisement Tax) Rules, 1967.

2. Definitions :-

In these rules, unless the context otherwise requires:

- (a) 'Act' means the Andhra Pradesh Municipalities Act, 1965
- (b) 'Advertiser' includes any agent or owner or principal on whose behalf the advertisement is displayed, the owner of any enterprise about which the advertisement is displayed or the owner of the structure of place or building on which the Advertisement is made;
- (c) 'Board' includes a case, frame or surface or any material whatsoever.
- (d) 'Government' means the State Government;
- (e) 'Month' means a calendar month;
- (f) 'Person' Includes a Hindu undivided family, any company or association of body of individuals whether incorporated or not;
- (g) 'Schedule' means the Schedule annexed to these rules;
- (h) 'Sign' means any word, picture, model, device or other presentation, in the nature of an advertisement, announcement or direction, written, printed, prescribed, embossed or painted; and
- (i) 'year' means the financial year.

PART 1

Assessment, Levy and Collection of Tax on Advertisements.

3. Tax on Advertisements :-

When the Municipal Council, with the sanction of Government determines to levy tax on advertisements every person who erects, exhibits, fixes, or retains or displays upon or displays upon or over any Land, building, wall, hoarding, or structure or upon or in any vehicle, any advertisement, or who displays any advertisement to public view in any manner whatsoever, in any place whether public or private including any advertisement exhibited to public view by means of cinematograph shall pay for every advertisement which is so erected, exhibited, fixed or retained or so displayed to public

view, a tax calculated and determined from time to time by the Municipal Council at such rates not exceeding and not falling below the rates specified in the Schedule annexed to these rules:

Provided that no tax shall be levied under these rules on any advertisement which is exhibited in the manner specified in the second and third provisions under Section 114 of the Act.

3A. Display of Advertisements by proprietors of Cinema Houses :-

(a) No proprietor of a cinema house or any person incharge of the operation of a cinema house shall exhibit any slide whether plain or coloured in his cinema house or premises unless he has paid a tax on such advertisement at the rates specified in the Schedule and obtained prior written permission of the Commissioner thereof.

(b) No proprietor of a cinema house or any person incharge of the operation of a cinema house shall screen or cause to be screened by "Advertisement shorts" or display or cause to be displayed any advertisement unless he has paid tax on such advertisement and obtained the prior written permission of the Commissioner.

(c) Every proprietor of a cinema house or any person incharge of the operation of a cinema house shall maintain separate for slides advertisement shorts' and Trailor Films' in such forms as the Government may prescribe and keep them upto date for the inspection of the Commissioner and send or cause to be sent monthly statements to the Commissioner. The Commissioner shall have access to the auditorium and such other places where records are kept and maintained for the purpose of checking and verification of such advertisements. It shall be obligatory on the part of the proprietor of a cinema house or any person incharge of operation of the cinema house to extend all reasonable facilities for verification and checking of the slides, advertisements shorts and trailors exhibited or displayed in such cinema house.

(1) Notwithstanding anything contained in any of the preceding rules, the Commissioner may identify the places for erecting hoardings on Municipal sites, the number of places so identified should not exceed 300 in respect of Selection and Special Grade Municipalities, 200 in respect of First Grade Municipalities and 100 in respect of Second and Third Grade Municipalities. If extra number of Hoardings are required the Commissioner may fix the number with the prior approval of Director of Municipal

Administration.

(2) The Commissioner may also fix the number of hoardings to allowed on private properties which shall not exceed 200 in respect of Selection and Special Grade Municipalities, 150 in respect of First Grade Municipalities and 75 in respect of Second and third grade Municipalities. The Commissioner may lease out the right to collect fees in respect of use of the above hoardings.

(3) The regulation for the lease shall be as follows

(a) the lease shall be through public auction or as the lease may be by calling tenders for the same;

(b) the advertising agents who have been registered under rule 19 of the rules alone shall be entitled to participate in the bid;

(c) the period of lease shall not exceed three years;

(d) the permissible size of the hoardings shall be as provided in Rule 11(2);

(e) the lessee is empowered to collect the fees on the advertisements; as provided in the Schedule annexed to the rules;

(f) the bidder shall deposit such amount as may be specified by the Municipal Commissioner before participating the auction;

(g) the bidder shall produce a solvency certificate for such amount as may be specified by the Municipal Commissioner either from an Officer of Revenue Department or the Commissioner of the Municipality;

(h) the lease shall be approved by the Municipal Council;

(i) the lessee shall within one week from the date of confirmation of the lease in his favour shall pay 1/3rd of the lease amount as deposit;

(j) he shall pay the lease amount once in six months and such amounts may be paid in the months of April and October of each year. The initial deposit amount paid by the lessee shall be adjusted towards the lease amount for the third year;

(k) in the case of belated payment, penal interest at the rate of 2% per month shall be levied;

(l) in the case where the lessee fail to pay the lease amount, the

Municipal Commissioner may re-auction the right to collect fee, on the hoarding for the remaining period and in addition he may recover the loss if any sustained thereby from the Original lessee.

(m) the lessee shall enter into an agreement and it shall be registered, and

(n) the lessee is responsible for the payment of rents if any to the owners on the hoardings erected on the Private site.}

4. Procedure for obtaining permission of the Commissioner for erection, etc., of advertisements :-

(1) Every advertiser desiring to erect, exhibit, fix, retain, or display in advertisement to public view shall submit or cause to be submitted to the Commissioner, not less than seven clear days before the advertisement is to be displayed and in time before printing copies of advertisements or painting advertisements or exhibiting them in any manner an application in duplicate duly signed in the form prescribed in Annexure-I to these rules with all the particulars required herein together with a copy of the matter to be advertised:

Provided that the Commissioner may, for reasons to be recorded in writing reduce the time limit referred to above in special cases.

(2) The Commissioner shall within seven days from the date of receipt of the application intimate the applicant the tax due on the intended advertisement provided the Commissioner approves of the advertisement. The Commissioner may disapprove of an advertisement, among others on the ground that its contents or the manner of its display are indecent or otherwise offensive to good taste or public sentiment.

(3) The original of the application shall be returned to the applicant immediately on payment of the tax with instructions either to incorporate the permission number and date in the advertisement copies to be printed for displaying within the Municipal limits or in the painting to be done, or to produce copies of advertisement for stamping with the Municipalities stamp in token of the tax having been paid and the advertiser shall carry out the instructions.

(4) Where submission of the application under Sub-rule (1) is impracticable, copies of the advertisements proposed to be erected, exhibited, fixed, retained or displayed shall be produced before the

Commissioner along with the application for obtaining the requisite permission.

(5) If such advertisements is approved by the Commissioner, permission may be granted on payment of the tax due in respect of such advertisement and the municipal stamp shall be affixed on all copies of such advertisement in token of the tax having been collected.

(6) The production of the copies of advertisement for the purpose of affixing the Municipal stamp or the incorporation of the permission number and date shall not be insisted upon in cases where the nature of the advertisement does not admit of such production or incorporation.

5. Tax on advertisement when payable :-

The tax on advertisement shall be payable in advance after the Commissioner has approved the proposed advertisement and before the permission is granted.

6. Payment of fees in addition to the advertisement tax for erecting, exhibiting, fixing, hanging, retaining or displaying advertisements in or upon any public :-

For every advertisement erected, exhibited, fixed, retained, displayed in place or upon road sides and street margins vested in the municipal councils or land belonging to it, separate fees or rent at such rates as may be determined from time to time with the previous approval of the Council, wherever necessary, shall be chargeable with reference to the space allotted and its significance in addition to the tax payable on advertisements.

7. Tax on advertisements payable in full even for a fraction of a month :-

(1) Where the advertisement is not intended for the full year the tax will be collected on monthly basis at 1/12th of the amount fixed for the year.

(2) Full monthly tax shall be charged and collected even for a fraction or part of a month.

(3) In respect advertisement by shorts (including trailer films) referred to in item 7-A of the Schedule, to the rules, where the advertisement is not intended for a full month, the tax shall be collected on weekly basis at 1/48th amount fixed for a year:

Provided that, where the said advertisement is intended for less than a week, full weekly tax shall be charged and collected even for a fraction or part of a week.

7B. Tax on advertisements payable in full even for a fraction of a month :-

8. Commissioner may enter any place for purpose of inspection etc. :-

(1) The Commissioner shall have the power to enter into any place for inspection or for removal of any unauthorised advertisement by giving a notice of twenty four hours to the occupant thereof his intention to make such entry.

(2) Every unauthorised advertisement may be caused to be removed by the Commissioner after giving notice under sub-rule (1) at the risk and cost of the party concerned, and may on the expiry of a reasonable period prescribed by the Commissioner cause the advertisement to be removed and the costs therefor recovered in the same manner as property tax.

(3) In respect of the unauthorised advertisement so removed tax shall be collected at such rates as would have been payable if a proper application was made in this regard.

9. Recovery of Tax on advertisement due as arrears of Property Tax :-

If any advertisement tax due from any person remains unpaid in whole or in part at the end of the financial year, the such tax or such part thereof as remains unpaid together with all sums payable towards detention fee, expenses incurred on effecting the removal of the unauthorised advertisement etc. in connection therewith shall be recoverable in same manner as property tax.

PART 2

Prohibition and Regulation of Advertisements

10. Places for erecting etc., of Advertisements :-

The council may, by notification:- (a) prohibit the erection, exhibition, fixation, retention of display of all or any class of advertisements in or around any street, heavy traffic points or important road junctions or public parks or part thereof, in any place of public resort, place of workshop, historic public buildings including monuments and in purely residential localities; and (b) regulate the erection, exhibition, fixation, retention for display of

advertisement in any manner in non-prohibited areas.

11. Advertisement, Hoarding, Cinema and Poster Boards :-

(1) Once a regulated hoarding has been allowed at any of the approved sites, all subsequent advertisements shall be required to conform thereto in the matter of size, position alignment, etc., of their hoardings.

(2) The permissible sizes of each hoarding shall be as under:

Size of hoardings (in Metres)	Nature of election
(i) 10 x 4	
(ii) 6 x 3	
(iii) 4.5 x 2.5	To be erected in horizontal length and verticle height
(iv) 4 x 2.5	
(v) 3 x 2	
(vi) 2.5 x 2	

provided that no hoardings of different sizes shall be allowed at any one place.

(3) The lower base or the bottom of a hoarding at an approved site shall be at a height of not less than 2.44 metres from the surface of the ground below it and it shall be in correct alignment with the other approved hoardings, if any, previously put up on the site.

(4) The supports of all such hoardings shall be of steel or other metal of sound quality timber of about 11.1 11.1 cm. thickness firmly embedded in the ground and suitably painted.

(5) Before an advertisement hoarding is permitted to be erected at an approved site, the advertiser shall be required to submit to the Commissioner, a copy of the design showing the sizes, dimensions, etc., of the hoarding and supports, and the design and colour scheme of the matter to be advertised and no advertisement shall

be allowed if is not in harmony with the background or offends good taste, public moral etc.

12. Sign or Signboards :-

(1) No person shall without or otherwise, than in conformity with the terms of a permission granted by the Commissioner retain, place, put up or fixed or cause or permit to be retained, placed, put up or fixed any sign or signboard, projecting in, on, over or across a public street or any public place.

(2) No sign or signboard shall be retained, placed, put up, fixed, hung or caused or permitted to be retained, placed, put up, fixed or hung:

(a) so as to project in, on, over or across a public street which is not more than 4 1/2 metres wide or which has no foot path or drain or aquaduct under the projection:

Provided that sign and signboards against the face of a building in a portion included to the face may be allowed if they do not project more than 15 cm. into the street and are atleast 2.44 metres above the metres above the street level, or at such height as the Commissioner may from time to time prescribe; or

(b) on, or to or against a projecting or support varandah over a public street so as to project, in, over or across such street beyond the footpath appertaining thereto.

(3) The height of the sign or signboard above the street level or ground level, as the case may be, and its thickness at an angle to the surface and extent of project on from the edge of the land or place upto which it can be permitted (from land to land or place to place) shall be determined by the Commissioner keeping view the width of the street.

(4) The Commissioner may refuse permission to put up a sign, signboard or advertisement which is or is deemed to be obscence, against public morality, is likely to injure the religious feelings of any community, provoke a riot or calls for any violation of law.

(5) Permission under these rules shall not be granted unless the sign or signboard is so constructed and maintained as not to endanger public safety or is not likely to fall into any public street or public place, or land vested in the Municipal Council.

13. Sky-signs :-

(1) The Commissioner may remove any sky-sign or advertisement or order to shift to another site if, in his opinion, such a course is needed to ensure public safety or convenience.

(2) No sky-sign or advertisement, frame, for other contrivance securely fixed to or on the cornice or block course of any wall or to the ridge of a roof or to the screen shall project behind 0.91 metres into the street.

14. Neon-Signs :-

An application for a permit for neon-sign shall accompany a sketch drawn to measurement from the manufacturers.

15. Advertisements to bear the permit number etc. :-

(1) All the advertisements for which permission has been accorded by the Commissioner in the form prescribed in Annexure II to these rules shall bear the permit number under which and the period for which the display has been permitted.

(2) No person shall deface or cause to be defaced any sign or mark or letter or words put up by the Commissioner or any other officers authorised by him on the advertisements in token of their having been permitted or approved by him and of the tax having been paid thereon.

(3) Advertisements that do not bear the permit number shall be treated as unauthorised and shall be liable for removal.

16. Materials used for the writing, etc., of advertisement to be in accordance with the approved specifications of the Commissioner :-

The material that is used for the writing, printing, painting, preparing, erecting, exhibiting, fixing, retaining, displaying or maintaining sky-sign or any other advertisement shall be in accordance with the orders issued and specification approved by the Commission from time to time.

17. Manner of display of advertisements through vehicles :-

No vehicle used for the purpose to advertisement shall display any advertisement in a manner or method different from that approved by the Commissioner.

18. Safety of advertisements :-

(1) The Commissioner or any other officer authorised by him may remove any advertisement or sky-sign which, in his opinion has been displayed in contravention of the provisions of the Act, rules or bye-laws made thereunder.

(2) The Municipal Council shall not be responsible for the safety of any advertisement displayed on any public street or land. No suit or claim for damages shall lie against the Municipal Council for any loss or damage to and such advertisement or on account of loss damage caused to a third party by such advertisement of sky-sign.

19. Registration of Advertising Agents :-

(1) Persons who undertake the display of advertisements within the limits of any municipality on behalf of others, shall control themselves as registered advertising agents by submitting an application to the Commissioner in the form prescribed in Annexure-III to these rules after paying a security deposit of Rupees two hundred in addition to annual registration fee of Rupees ten. A copy of the receipt issued therefor shall be attached to the application.

(2) The Commissioner may reject an application of any person for registration as an advertising agent if he has reason to believe that the particulars furnished by such person are neither true nor is he otherwise fit for reasons to be recorded in writing, to be registered. In case of rejection, the full amount paid towards security deposit and registration fee shall be refunded to the applicant within fifteen days from the date of rejection.

(3) The registration shall be renewed every year on payment of annual registration fee of Rupees ten.

(4) Every registered advertiser before displaying or causing the display of advertisement should satisfy himself that the tax due thereon has been paid the Commissioner's approval obtained therefor.

(5) Every registered advertiser shall maintain proper accounts in such form as may laid down by the Commissioner from time to time and produce them whenever required for inspection by the Commissioner.

(6) The security deposit will, if it is not forfeited for any breach of the rules governing advertisements will be refunded to the

depositor on application made by him after the expiry of three months from the date of cessation of the registration or renewal thereof as the case may be.

20. Penalty :-

Whoever contravenes any provisions of any of the foregoing rules or fails to comply with any order or direction lawfully given to him under any of the said rules shall, in addition to the liability of tax, be punishable with a fine which may extend up to one hundred rupees.

SCHEDULE 1

SCHEDULE

SCHEDULE				
(See Rule 3)				
Maximum and minimum rates of Tax on Advertisement other than advertisement published in the Newspapers				
Sl.No.	Particulars	Maximum amount of tax per annum	Minimum amount of tax per annum	
			Selection, Special & First grade Municipalities	II and III grade Municipalities
(1)	(2)	(3)	(4)	(5)
1.	Non-Illuminated advertisement on land, building, wall, hoardings, frame, post, structure etc.			
	(a) for a space upto 1.00 Sq. metre	270.00	180.00	90.00
	(b) for a space over 1.00 Sq. metre	450.00	270.00	1350.00
	(c) for every additional 2.50 sq. metres or part thereof	450.00	270.00	135.00
2.	Non-Illuminated advertisements carried on vehicles drawn by bullocks, horses or other animals, human beings, cycle or any vehicle or tramcar :-			
	(a) for space upto 5.00 sq. Metres	1800.00	900.00	540.00
	(b) for every additional 5.00 sq. metres or less	1800.00	900.00	540.00
3.	Illuminated advertisement boards carried on vehicles :-			
	(a) for a space upto 5.00 sq. metres	3600.00	1800.00	900.00
	(b) for every additional 5.00 sq.	3600.00	1800.00	900.00

	metres or less			
4.	Non-Illuminated advertisement boards carried by hand with board-men			
	(a) for each board not exceeding 1.00 sq. metres in area	360.00	270.00	135.00
	(b) for each board exceeding 1.00 sq. metres and upto 2.50 sq. metres in area.	720.00	450.00	225.00
	(c) for each additional 1.00 sq. metres or Part thereof for each board	380.00	180.00	90.00
5.	Illuminated advertisement boards carried by hand with boardmen			
	(a) for each board not exceeding 1.00 sq. metre	720.00	360.00	180.00
	(b) for each board exceeding 1.00 sq. metre and upto 2.50 sq. metres	1440.00	540.00	270.00
	(c) for each additional 1.00 sq. metre area or part thereof	720.00	360.00	180.00
6.	Illuminated advertisements on land, building, wall or boarding, frame, post structures etc.			
	(a) for a space upto 0.20 sq. metres	360.00	180.00	90.00
	(b) for a space over 0.20 sq. metres and upto 0.50 sq. metres	720.00	450.00	225.00
	(c) for a space over 0.50 sq. metres to 2.50 sq. metres	900.00	540.00	270.00
	(d) for every additional 2.50 sq. metres or part thereof.	900.00	540.00	270.00
7.	Advertisement exhibited on screen in public place by means of lantern slides or similar devices to public view			
	(a) for a space over 0.50 sq. metres	1440.00	720.00	540.00
	(b) for a space over 0.50 sq. metres and upto 2.50 sq. metres	1800.00	900.00	540.00
	(c) for every additional 2.50 sq. metres	1800.00	900.00	540.00

7-A.	or part thereof Advertisements in Cinema Houses			
	(1) Slides (Plain and coloured) per slide	810.00	540.00	405.00
	(2) Shorts including trailer films) upto 150 metres	2340.00	1440.00	1125.00
	(3) Short, (including trailer films) 150 metres to 300 metres	4680.00	2880.00	2250.00
	(4) Shorts (including trailer films), for every 150 metres or part thereof in excess of 300 metres	3750.00	2880.00	1875.00
7-B.	Advertisement tax on electronic media including Cable TV on advalorem basis of 10% on the rates charged by the advertisers.		7-B has been inserted by G.O.Ms.No. 266, M.A., dt. 5-5-2000.	
8.	Non-Illuminated advertisements suspended across streets			
	(a) for a Space upto 1.00 sq. metres	270.00	180.00	90.00
	(b) for a space over 1.00 sq. metres and upto 2.50 sq. metres	450.00	180.00	90.00
	(c) for every additional 2.50 sq. metres or part thereof.	450.00	270.00	135.00
9.	Non-Illuminated advertisement hoarding standing balkn but bearing the name of the advertiser or with the announcement "to be let" displayed thereon			
	(a) for space upto 1.00 sq. metre	135.00	90.00	45.00
	(b) for a space over 1.00 sq. metre and upto 2.50 sq. metres	225.00	150.00	75.00
	(c) for every additional 2,50 sq. metres or less	225.00	150.00	75.00
10.	Permission to auctioners 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	1000.00	720.00	360.00

	in the locality and one on Municipal lamp post.			
	(Including the rent for exhibiting the board on a municipal lamp post)	3000.00	2210.00	1080.00
11.	Printed advertisement for display, etc.			
	(a) 60.96 x 91.44 cm. (first hundred) for next hundred	1125.00	720.00	450.00
	for every additional hundred	720.00	360.00	225.00
	(b) for advertisements of bigger sizes proportionate increase in the gates will be charged	540.00	270.00	180.00