

**Assam Amusements And Betting Tax (Amendment) Act,
1971**

08 of 1972

[27 January 1972]

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PREAMBLE

An Act further to amend the Assam Amusements and Betting Tax Act 1939.

Whereas it is expedient further to amend the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939), hereinafter called the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Twenty-second year of the Republic of India as follows:-

1. Short title, extent and commencement :-

- (1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 1971.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Insertion of new section 3B in Assam Act VI of 1939 :-

After Section 3A of the principal Act, the following shall be inserted as Section 3B, namely:--

3B. "Surcharge on entertainments.

- (1) There shall be charged, levied and paid to the Government of Assam, besides dues payable under any law for the time being in

force including Sections 3 and 3A of this Act, a surcharge, hereinafter referred to as Entertainments Surcharge, on all entertainments payments for admission to which are subject to entertainments tax.

(2) The rate of Entertainments Surcharge on any entertainment shall be ten paise per individual admitted to the entertainment.

(3) The Entertainments Surcharge shall be payable as if it were a tax under section 3 and the provisions of this Act including the rules thereunder shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of entertainments tax shall, unless otherwise provided for by or under this Act, within their respective jurisdiction for purposes of entertainments tax accordingly collect and enforce payment of Entertainments Surcharge:

Provided that the Government of Assam may, for facilitating implementation, by notification in the official Gazette, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indication not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in subsection (3), the Government of Assam may make rules generally for securing the payment of the Entertainment Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Entertainments Surcharge."