

**Assam Amusements And Betting Tax (Amendment) Act,
1993**

16 of 1993

[04 November 1993]

CONTENTS

1. Short title, extent and commencement
2. Insertion of a new clause (c) in lection 3
3. Insertion in section 6
4. Insertion in section 7
5. Insertion in section 10
6. Repeal and saving

**Assam Amusements And Betting Tax (Amendment) Act,
1993**

16 of 1993

[04 November 1993]

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 referred to as the principal Act;

It is hereby enacted in the Forty-fourth 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, 1993.

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

(3) It shall come into force at once.

2. Insertion of a new clause (c) in lection 3 :-

In the principal Act, in section 3, sub-section (1), after clause (b) and before the proviso, the following clause shall be inserted, namely:--

"(c) Notwithstanding anything contained hereinafter in the sub-section, a tax at the rate of twenty per-centum shall be charged and paid to the Government of Assam on any enhancement of the existing payment for admission as service-charge not exceeding 50 paise per ticket."

3. Insertion in section 6 :-

In the principal Act, in section 6, alter the existing provision, the following shall be inserted, namely:--

"and a tax charged under clause (c) of subsection (1) of section 3"

4. Insertion in section 7 :-

In the principal Act, in section 7, in subsection (4), after the word, letter and figure, "section 3A," the following shall be inserted, namely :--

"and in clause (C) of sub-section (1) of section 3."

5. Insertion in section 10 :-

In the principal Act, in section 10, after the word, letter and figure, "section 3A," the following shall be inserted, namely: --

"and clause (C) of sub-section (1) of section 3."

6. Repeal and saving :-

(1) The Assam Amusement and Betting Tax (Amendment) Ordinance, 1993(Assam Ordinance II of 1993) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act as if this Act had come into force on the date the said ordinance come into force.