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Assam Amusements And Betting Tax (Amendment) Act, 1998

07 of 1998

[30 May 1998]

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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 II of 1939), hereinafter referred to as the principal Act;

It is hereby enacted in the Forty-ninth 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, 1998.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Amendment of Section 3:-

In the principal Act, in Section 3, in sub-section (1), in clause (d), after the words, "service charge," the punctuation full stop". "shall be inserted and for the words and figure, "not exceeding 50 paise per ticket" the following shall be substituted, namely:-

"Such service-charge shall not exceed-

- (i) rupee one per ticket where the existing payment for admission is below rupee three ;
- (ii) rupee one and fifty paise per ticket where the existing payment for admission is rupee three and above."