

**Assam Amusements And Betting Tax (Amendment) Act,  
2014**

**06 of 2014**

**[30 August 2014]**

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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 referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Sixty-fifth 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, 2014.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**2. Amendment of section 2 :-**

In the principal Act, in section 2, in clause (8), for the existing sub-clause (iv), following shall be substituted, namely:-

"(iv) in-relation to a cable service,-

(a) a multi system operator (MSO) who provides cable service through a cable television network and otherwise controls or is responsible for the management and operation of a cable television network;

(b) owner of an hotel;".