

**Assam Amusements And Betting Tax (Second Amendment)  
Act, 1969**

**19 of 1969**

**[08 November 1969]**

CONTENTS

1. Short title, extent and commencement
2. Amendment of section 3A of Assam Act VI of 1939

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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 Twentieth 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  
(Second Amendment) Act, [1969]<sup>1</sup>

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

(3) It shall be deemed to have come into force from the 1st April,  
1968.

1. Sales by Act 21 of 1971, Section 1.

**2. Amendment of section 3A of Assam Act VI of 1939 :-**

For sub-section (1) of Section 3(A) of the principal Act, the

following shall be substituted, namely--

"(1) In the case of cinematograph exhibitions, in addition to the entertainments tax under section 3, there shall be levied and paid to the State Government of Assam for every show a tax at the rate of ten per centum of the total payment for admission received excluding the amount of tax payable under the. Act or Rupees ten whichever is less."