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## **Bihar Entertainment Tax Act, 1948 (Amendment) Act, 2005**

### **8 of 2005**

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## **Bihar Entertainment Tax Act, 1948 (Amendment) Act, 2005**

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#### PREAMBLE

An Act to Amend the adopted Bihar Entertainment Tax Act, 1948  
Enacted by the Legislature of the State of Jharkhand in Fifty sixth  
Year of Republic of India as follows:-

#### **1. Short title, extent and commencement :-**

(i) This Act may be called Adopted Bihar Entertainment Tax Act, 1948 (Amendment) Act, 2005.

(ii) It extends to the whole of State of Jharkhand.

(iii) It shall come into force at once.

#### **2. Amendment of Section 2(g) of Bihar Act 35,1948 (Adopted) :-**

After the sub-clause (iv) of Section 2(g) of the Act, the following explanation shall be added-

(v) Entry fee payment for admission excludes the maintenance

charges as prescribed by Urban Development Department.

**3. Amendment of Section 2 of Bihar Act 35, 1948 (Adopted)**

**:-**

After Section 2 (q) of the Act the definition of gross collection capacity as 2(r) shall be added as follows:-

Gross collection capacity means the total amount calculated for total seating capacity of the theatre which shall include the admission fees, tax calculated on the basis of rate notified under sub section (1) of Section 3 from time to time, surcharge or charge for any privilege, right, facility service or thing combined with the right of admission to any entertainment excluding maintenance charges as prescribed by Urban Development Department.

**4. Amendment of Section 3(A) of Bihar Act, 1948 (Adopted)**

**:-**

Section 3(A) of the Act is deleted.

In the said Act and concerned Rules, wherever Section 3(A) is mentioned, its provision and application thereof shall be treated to be deleted accordingly.

**5. Amendment of Section 3(B) of Bihar Act 35,1948 (Adopted) :-**

In subsection (1) of the said section, in place of the words Section 3 (A) the words Section 3(1) shall be substituted.