

**Bombay Entertainments Duty And Advertisements Tax
(Gujarat Amendment) Act, 1966**

13 of 1966

[30 September 1966]

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An Act further to amend the Bombay Entertainments Duty and Advertisements Tax Act, 1923 for the purpose of modifying the rates of tax. It is hereby enacted in the Seventeenth Year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Bombay Entertainments Duty and Advertisements Tax (Gujarat Amendment) Act, 1966.
- (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Amendment Of Section 3 Of Bom. I Of 1923 :-

In section 3 of the Bombay Entertainments Duty and Advertisements Tax Act, 1923(Bom. I of 1923) (hereinafter referred to as "the principal Act"), in sub-section (1), for clause (b), the following shall be substituted, namely:-

"(b) in any other case,-

- (I) within the limits of the Cities of Ahmedabad and Baroda constituted under the Bombay Provincial Municipal Corporations Act, 1949(Bom. XLIX of 1949), the cantonment of Ahmedabad and

the municipal boroughs of Surat, Bhavnagar, Rajkot, and Jamnagar constituted under the Gujarat Municipalities Act, 1963(Guj. 34 of 1964), if the payment for admission-

- (i) does not exceed one rupee, 30 per cent of Buoh payment;
 - (ii) exceeds one rupee, but does not exceed two rupees, 40 per cent of such payment ;
 - (iii) exceeds two rupees, but does not exceed three rupees, 50 per cent of such payment ;
 - (iv) exceeds three rupees, but does not exceed three rupees and sixty paise, 55 per cent of such payment ;
 - (v) exceeds three rupees and sixty paise, 60 per cent of such payment; and
- (II) in any other area, if the payment for admission -
- (i) does not exceed forty paise, 25 per cent of such payment;
 - (ii) exceeds forty paise, but does not exceed one rupee, 80 per cent of such payment;
 - (iii) exceeds one rupee, but does not exceed two rupees, 35 per cent of such payment;
 - (iv) exceeds two rupees, but does not exceed three rupees, 45 per cent of such payment;
 - (v) exceeds three rupees, 50 per cent of such payment."

3. Amendment Of Section 4A Of Bom. I Of 1923 :-

In section 4A of the principal Act, in sub-section (1), for the Table, the following shall be substituted namely:-

"TABLE

Sr. No.	Description of advertisement.	Rate with reference to the area in which the place of the entertainment is situate.	
		Area	Rate
1	2	3	4
1	Slides.	(1) Areas within the limits of the cities of Ahmedabad and Baroda constituted under the Bombay	Ten paise per slide per show, subject to a maximum of rupees three per slide per month.
		Provincial Municipal Corporations Act, 1949, the cantonment of Ahmedabad and the municipal boroughs of Surat,	

		Bhavnagar, Rajkot and Jamnagar constituted under the Gujarat Municipalities Act, 1963.	
		(2) Any other area.	Five paise per slide per show, subject to a maximum of rupee one and paise fifty per slide per month.
2.	Advertisement films other than trailers.	(1) Areas within the limits of the cities of Ahmedabad and Baroda constituted under the Bombay-Provincial Municipal Corporations Act, 1949, the cantonment of Ahmedabad and the municipal boroughs of Surat, Bhavnagar, Rajkot and Jamnagar constituted under the Gujarat Municipalities Act, 1963.	<p>(a) Fifty paise per day, for films upto 30 meters in length, subject to a maximum of rupees ten per month.</p> <p>(b) Seventy five paise per day, for films exceeding 30 meters in length, subject to a maximum of rupees twelve per month.</p>
		(2) Any other area.	(a) Twenty five paise per day, for films upto 30 meters in length,

			Subject to a maximum of rupees three per month. (b) Thirty five, paise per day, for films exceeding 30 meters in length, subject to a maximum of rupees five per month.".
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