

**Bombay Entertainments Duty And Advertisements Tax  
(Gujarat Amendment) Act, 1969**

**9 of 1969**

**[06 September 1969]**

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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 duty It is hereby enacted in the Twentieth 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, 1969.

(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), in sub-section (1), in clause (b),-

(a) in paragraph (I), for items (i) to (v) the following shall be substituted, namely:-

"(i) does not exceed one rupee, 30 per cent of such payment;

(ii) exceeds one rupee but does not exceed two rupees and sixty paise, 40 per cent of such payment;

(iii) exceeds two rupees and sixty paise but does not exceed three

rupees and sixty paise, 50 per cent of such payment".

(iv) exceeds three rupees and sixty paise, 60 per cent of such payment;"

(b) in paragraph (II), for items (i) to (v), the following shall be substituted, namely:-

"(i) does not exceed sixty paise, 25 per cent of such payment;

(ii) exceeds sixty paise but does not exceed one rupee, 30 per cent of such payment;

(iii) exceeds one rupee but does not exceed two rupees and sixty paise, 35 per cent of such payment;

(iv) exceeds two rupees and sixty paise, 40 per cent of such payment".