

**Bombay Entertainments Duty And Advertisements Tax
(Gujarat Amendment) Act, 1971**

9 of 1971

[30 November 1971]

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In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, (35 of 1971) 1971, the President is pleased to enact as follows:-

1. Short Title :-

This Act may be called the Bombay Entertainments Duty and Advertisements Tax (Gujarat Amendment) Act, 1971.

2. Insertion Of Section 3B In Bom. I Of 1923 :-

In the Bombay Entertainments Duty and Advertisements Tax Act, 1923, as in force in the State of Gujarat, after section 3A. the following section shall be inserted, namely:-

"3B. Additional duty on payments for admission and complimentary tickets.--

(1) On every payment for admission to an entertainment and on every complimentary ticket on which entertainments duty is leviable under sub-section (1) of section 3 and section 3A respectively, there shall, from the 1st day of December, 1971 (hereinafter in this section referred to as the said day), be levied and paid to to the State Government, in addition to the entertainments duty so leviable, an entertainments duty of ten

paise; and such additional entertainments duty shall be levied on a payment for admission to an entertainment or a complimentary ticket, notwithstanding that no entertainments duty is leviable thereon under sub-section (1) of section 3, or as the case may be, section 3A, in pursuance of the provisions of sub-section (1) or (3) of section 6.

(2) There shall, from the said day, be levied and paid to the State Government on the amount of the lump sum or any other amount paid under sub-section (2) of section 3 an entertainments duty at the rate of five per cent of such amount, in addition to the entertainments duty payable thereon under the said sub-section (2).

(3) Except as otherwise provided in sub-sections (1) and (2), the provisions of this Act and the rules made thereunder shall, so far may be, apply in relation to the additional entertainments duty leviable under sub-sections (1) and (2) as they apply in relation to the entertainments duty leviable under sections 3 and 3A."