

## **Gujarat Entertainments Tax (Amendment) Act, 1997**

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## **Gujarat Entertainments Tax (Amendment) Act, 1997**

An Act further to amend the Gujarat Entertainments Tax Act, 1977. It is hereby enacted in the Forty-eight Year of the Republic of India as follows:-

### **1. Short Title And Commencement :-**

(1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1997. (2) It shall come into force on the 1st April, 1997.

### **2. Amendment Of Section 2 Of The Guj. 16 Of 1977 :-**

In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 2, for clause (f), the following shall be substituted, namely:- "(f) local area means - (i) a city as defined in clause (8) of section 2 of the Bombay Provincial Municipal Corporations Act, 1949; (ii) a municipal borough as defined in clause (13) of section 2 of the Gujarat Municipalities Act, 1963; (iii) a village as specified by the Governor under clause (g) of article 243 of the Constitution of India; (iv) a taluka or a district as defined in clause (25) or, as the case may be, clause (5) of section 2 of the Gujarat Panchayats Act, 1993; (v) a cantonment as constituted for the time being under the Cantonments Act, 1924."

### **3. Amendment Of Section 6 Of Guj. 16 Of 1977 :-**

In the principal Act, in section 6, - (1) in sub-section (3), for the words, brackets and figure "in sub-section (5)", the words and letter "in Schedule I" shall be substituted; (2) in sub-section (5), in the Explanation, for clause (i), the following shall be substituted, namely:- "(i) the expression specified area means a local area, the

population of which is within the limits shown in column 3 of Schedule I against any of the serial numbers mentioned in column 1 thereof: Provided that where any specified area is within a radius of five kilometres from any other local area, the population of which is more than three lakhs, such specified area shall not be construed to be a specified area for the purpose of this section;".

#### **4. Amendment Of Section 6B Of Guj. 16 Of 1977 :-**

In the principal Act, in section 6B, - (1) in sub-section (1), for the heading "For other area", the heading "For the area other than urban area and rural area", shall be substituted; (2) in the Explanation, - (i) for clause (a), the following shall be substituted, namely:- "(a) the expression urban area means - (i) a city as defined in clause (8) of section 2 of the Bombay Provincial Municipal Corporations Act, 1949; (ii) a municipal borough as defined in clause (13) of section 2 of the Gujarat Municipalities Act, 1963; (iii) a cantonment as constituted for the time being under the Cantonments Act, 1924."; (ii) for clause (b), the following shall be substituted, namely:- "(b) the expression rural area means the area of a village specified by the Governor under clause (g) of article 243 of the Constitution of India: Provided that where any area of a village is within a radius of five kilometres from any city as defined in clause (8) of section 2 of the Bombay Provincial Municipal Corporations Act, 1949 or from any municipal borough as defined in clause (13) of section 2 of the Gujarat Municipalities Act, 1963, such area shall not be construed as rural area.".

#### **5. Substitution Of Schedule I To Guj. 16 Of 1977 :-**

In the principal Act, for Schedule I, the following shall be substituted, namely:-

##### SCHEDULE 1

##### SCHEDULE I

<b>Sr. No.</b>	<b>Class of specified area</b>	<b>Limit of population</b>	<b>Rate of tax for cinema (other than touring cinema)</b>	<b>Rate of tax for touring cinema</b>
(1)	(2)	(3)	(4)	(5)
1.	A	1 to 15,000	Twenty per cent of gross tax collection of a show multiplied by twelve.	Twenty per cent of gross tax collection of a show multiplied by seven.
2.	B	15,001 to 50,000	Thirty per cent of gross tax collection of a show multiplied by fourteen.	Thirty per cent of gross tax collection of a show multiplied by seven.
			Thirtv-five per cent of	Thirtv-five per cent of

3.	C	50,001 to 1,00,000	Twenty-five per cent of gross tax collection of a show multiplied by twenty-four.	Twenty-five per cent of gross tax collection of a show multiplied by seven.
4.	D	1,00,001 to 5,00,000	Forty per cent of gross tax cent of collection of a show multiplied by twenty-six	Thirty-five per gross tax collection of a show multiplied by seven.

Explanation - The population in relation to the specified area means the population thereof as ascertained at the last preceding census of which the relevant figures have been published