

Gujarat Entertainments Tax (Amendment) Act, 2000

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Gujarat Entertainments Tax (Amendment) Act, 2000

An Act further to amend the Gujarat Entertainment Tax Act, 1977. It is hereby enacted in the Fifty-first 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, 2000. (2) It shall come into force on the 1st April, 2000.

2. Amendment Of Section 3 Of Gujarat 16 Of 1977 :-

In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 3, for sub-section (1), the following shall be substituted, namely:- "(1) There shall be levied and paid to the State Government on, - (a) every payment for admission to an entertainment, other than the payment for admission referred to in clause (b), a tax, at the following rates, namely:- (i) within the limits of a local area, the population of which as ascertained at the last preceding census and notified by the State Government in the Official Gazette after such census is more than 1,00,000, at the rate of 50 per cent of such payment, (ii) in any other local area, at the rate of 45 per cent of such payment, (b) every payment for admission of a motor vehicle into the auditorium of a cinema known as Drive-in-Cinema, if such payment is separately charged by the proprietor for such admission, a tax at the rate of 50 per cent of such payment."