

Kerala Additional Tax On Entertainments And Surcharge On Show Tax (Amendment) Act, 1975

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Kerala Additional Tax On Entertainments And Surcharge On Show Tax (Amendment) Act, 1975

1. Short Title And Commencement :-

(1) This Act may be called the Kerala Additional Tax on Entertainments and Surcharge on Show Tax (Amendment) Act, 1975.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. Substitution Of New Section For Section 2 :-

(1) For section 2 of the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963 (22 of 1963) (hereinafter referred to as the principal Act), the following section shall be substituted, namely:

"2. Levy of additional tax on entertainments.--With effect on and from the commencement of the Kerala Additional Tax on Entertainments and Surcharge on Show Tax (Amendment) Act, 1975, there shall be levied on each price for admission to any entertainment which is subject to the levy of entertainments tax under section 3 of the Kerala Local Authorities Entertainments Tax Act, 1961(20 of 1961), an additional tax on entertainments calculated at the rate of sixty per cent of the entertainments tax.

(2) Where the entertainments tax is compounded for a consolidated payment under section 4 of the Kerala Local Authorities Entertainments Tax Act, 1961 (20 of 1961), the additional tax on entertainments shall be sixty per cent of the amount so compounded."

3. Amendment Of Section 4 :-

In section 4 of the principal Act, the last sentence shall be omitted.