

**Bombay Entertainments Duty (Second Amendment) Act,
2010**

31 of 2010

[21 December 2010]

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PREAMBLE An Act further to amend theBombay Entertainments Duty Act, 1923. WHEREAS it is expedientfurther to amend the Bombay Entertainments Duty Act, 1923, for the purposes hereinafter appearing; it is hereby enacted in the Sixty-first Year of the Republic of India as follows :—

1. Short Title :-

This Act may be called the Bombay Entertainments Duty (Second Amendment) Act, 2010.

2. Amendment Of Section 3 Of Bom. I Of 1923 :-

In section 3 of the Bombay Entertainments Duty Act, 1923 (hereinafter referred to as "the principal Act"), in sub-section (1), in clause (b), in the third proviso, for the figures and words "10 per cent." the figures and words "15 per cent." shall be substituted.

3. Amendment Of Section 3Aa Of Bom. I Of 1923 :-

In section 3 AA of the principal Act, in sub-section (1),—

(a) in clause (a), for the words, brackets, letter and figures "other than an amusement park, not being an amusement park which is

not continued for ten years as provided by clause (b) of sub-section (5) of section 3" the words, brackets, letter and figures "other than a water sports activity, an amusement park not being all amusement park which is not continued for ten years as provided by clause (b) of sub-section (5) of section 3" shall be substituted ;

(b) after clause (a), the following clause shall be inserted, namely :
— "(a-1) under the third proviso to clause (b) of sub-section (1) of section 3 in respect of water sports activity, on the entertainment duty payable, a surcharge at the rate of 10 per cent.;"

(c) in the marginal note, after the words "on payment for admission" the words, "on entertainment duty payable" shall be inserted.