

Tamil Nadu Entertainment Tax (Amendment) Act, 2003

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Tamil Nadu Entertainment Tax (Amendment) Act, 2003

An Act further to amend the Tamil Nadu Entertainment Tax Act, 1939. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows.-

Statement of Objects and Reasons² The Government decided to reduce the entertainment tax payable on amusement under Section 4-F of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939). To give effect to the decision, it had been decided to amend the said Act suitably. Accordingly, the Tamil Nadu Entertainments Tax (Amendment) Ordinance, 2002 (Tamil Nadu Ordinance 14 of 2002) was promulgated by the Governor on the 31st December 2002 and the same was published in the Tamil Nadu Government Gazette, Extraordinary, dated the 31st December 2. The bill seeks to replace the said Ordinance. 1. Received the assent of the Governor on the 17th February, 2003 - Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Issue No.56, dated 18th February, 2003. 2. Vide T.N. Bill No.2 of 2003 - Published in T.N. Gazette, Issue No. 37, dated 29th January 2003.

1. Short Title And Commencement :-

- (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2003.
- (2) It shall be deemed to have come into force on the 31st day of December 2002.

2. Amendment Of Section 4-F :-

In Section 4-F of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the Principal

Act), in sub-section (1), for the expression "twenty per cent", the expression "ten per cent" shall be substituted.

3. Repeal And Saving :-

(1) The Tamil Nadu Entertainments Tax (Amendment) Ordinance, 2002 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the Principal Act, as amended by this Act.