

Tamil Nadu Entertainments Tax (Amendment) Act, 2004

38 of 2004

CONTENTS

1. Short Title And Commencement
2. Amendment Of Section 3
3. Amendment Of Section 4
4. Amendment Of Section 4-D
5. Amendment Of Section 4-E
6. Amendment Of Section 4-F
7. Amendment Of Section 4-G
8. Amendment Of Section 4-H
9. Omission Of Sections 5, 5-A, 5-B, 5-C, 5-D And 5-E
10. Amendment Of Section 5-F
11. Amendment Of Section 7-B
12. Amendment Of Section 13
13. Amendment Of Section 14
14. Omission Of Section 16-A
15. Omission Of Schedules I, Ii And Iii
16. Repeal And Saving

Tamil Nadu Entertainments Tax (Amendment) Act, 2004

38 of 2004

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows:-- 1. Received the Assent of the Governor of Tamil Nadu on the 11th December, 2004 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.309, pages 136-137 dated 13th December, 2004.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2004.

(2) It shall be deemed to have come into force on the 4th day of October 2004.

2. Amendment Of Section 3 :-

In Section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act), in clause (7), in sub-clause (d),--

(i) in item (a), for the expression "not exceeding fifty paise per ticket, as may be prescribed", the expression "of one rupee" shall be substituted;

(ii) in item (b), for the expression "not exceeding twenty-five paise per ticket, as may be prescribed", the expression " of fifty paise" shall be substituted.

3. Amendment Of Section 4 :-

In Section 4 of the principal Act, in subsection (1), for clause (a), the following clause shall be substituted, namely:--

"(a) on each payment for admission to any cinematograph exhibition in the theatres located,--

(i) within the limits of the areas of the Municipal Corporations, Municipalities, Special Grade and in the theatres, whether permanent or semi-permanent, within five kilometres from the outer peripheral limits of such areas of the Municipal Corporations and Municipalities, Special Grade,--

(A) at the rate of fifteen per cent of the gross payment for admission inclusive of the amount of the tax for new film; and

(B) at the rate of ten per cent of the gross payment for admission inclusive of the amount of the tax for old film;

(ii) in areas other than those specified in sub-clause (i), at the rate of ten per cent of the gross payment for admission inclusive of the amount of the tax for new or old film.

Explanation-I -- For the purposes of this clause, "Municipal Corporations" mean, the Municipal Corporations of Chennai, Madurai, Coimbatore, Tiruchirappalli, Tirunelveli, Salem or any other Municipal Corporation that may be constituted under any law for the time being in force.

Explanation-II -- For the purposes of this clause, "Municipality, Special Grade" means a Municipality classified as Municipality, Special Grade under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920).".

4. Amendment Of Section 4-D :-

In Section 4-D of the principal Act, in sub-section (2), the expression "5-A, 5-B, 5-C, 5-D, 5-E" shall be omitted.

5. Amendment Of Section 4-E :-

In Section 4-E of the principal Act, in sub-section (3), the expression "5, 5-A, 5-B, 5-C, 5-D, 5-E" shall be omitted.

6. Amendment Of Section 4-F :-

In Section 4-F of the principal Act, in sub-section (3), the expression "5, 5-A, 5-B, 5-C, 5-D, 5-E" shall be omitted.

7. Amendment Of Section 4-G :-

In Section 4-G of the principal Act, in sub-section (3), the expression "5, 5-A, 5-B, 5-C, 5-D, 5-E" shall be omitted.

8. Amendment Of Section 4-H :-

In Section 4-H of the principal Act,--

(1) sub-section (3) shall be omitted;

(2) in sub-section (5), the expression "5, 5-A, 5-B, 5-C, 5-D, 5-E" shall be omitted.

9. Omission Of Sections 5, 5-A, 5-B, 5-C, 5-D And 5-E :-

Sections 5, 5-A, 5-B, 5-C, 5-D and 5-E of the principal Act shall be omitted.

10. Amendment Of Section 5-F :-

In Section 5-F of the principal Act,--

(1) in the marginal heading, for the expression "Sections 4-D, 5-D or 5-E", the expression "Section 4-D" shall be substituted;

(2) in sub-section (1), for the expression "Sections 4, 5-A or 5-B", the expression "Section 4" shall be substituted;

(3) in sub-section (2), for the expression "Sections 4-D, 5-D and 5-E", the expression "Section 4-D" shall be substituted;

(4) sub-section (3) shall be omitted.

11. Amendment Of Section 7-B :-

In Section 7-B of the principal Act, in sub-sections (1) and (2), the expression "or 5-A or 5-B" wherever it occurs, shall be omitted.

12. Amendment Of Section 13 :-

In Section 13 of the principal Act, the fifth proviso to sub-section (1) shall be omitted.

13. Amendment Of Section 14 :-

In Section 14 of the principal Act, in sub-section (1),--

(1) clause (c) shall be omitted;

(2) the expression "or clause (c)" shall be omitted.

14. Omission Of Section 16-A :-

Section 16-A of the principal Act shall be omitted.

15. Omission Of Schedules I, Ii And Iii :-

Schedules I, II and III to the principal Act shall be omitted.

16. Repeal And Saving :-

(1) The Tamil Nadu Entertainments Tax (Amendment) Ordinance, 2004 (Tamil Nadu Ordinance 12 of 2004) 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.