

Tamil Nadu Entertainments Tax (Third Amendment) Act, 2003

15 of 2003

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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-fourth Year of the Republic of India as follows:- Statement of Objects and Reasons² The Government have decided to levy tax on admission to cinematograph exhibition of dubbed film at the rate of fifty per cent on the payment for admission and to amend the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) suitably for the purpose. 2. The Bill seeks to give effect to the above decision. 1. Received the assent of the Governor on the 17th May, 2003 - Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Issue No. 136, dated 19th May, 2003. 2. Vide T.N. Bill No.22 of 2003.

1. Short Title And Commencement :-

- (1) This Act may be called the Tamil Nadu Entertainments Tax (Third Amendment) Act, 2003.
- (2) It shall come into force on such date as the State Government may, by notification, appoint.

2. Amendment Of Section 3 :-

I n Section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act), after clause (3), the following clause shall be inserted, namely

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"(3-A) "dubbed film" means any film for cinematograph exhibition made or produced originally in a language other than Tamil and subsequently dubbed in Tamil language;"

3. Insertion Of New Section 4-H :-

After Section 4-G of the principal Act the following Section shall be inserted, namely .-

"4-H. Tax on dubbed film.- (1) Notwithstanding anything contained in this Act, there shall be levied and paid to the State Government, a tax (hereinafter referred to as the entertainment tax), on each payment for admission to any cinematograph exhibition of dubbed film, calculated at the rate of fifty per cent of the gross payment for admission inclusive of the amount of the tax.

(2) Notwithstanding anything contained in sub-section (1), there shall be levied and paid to the State Government (except as otherwise expressly provided in this Act), on every taxable complimentary ticket, entertainment tax at the rate specified in sub-section (1), as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such taxable complimentary ticket is entitled to occupy or use; and for the purposes of this Act, and the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), the holder of such taxable complimentary ticket shall be deemed to have been admitted on payment.

(3) Where the proprietor has exercised option to pay tax under Section 5-B and exhibits dubbed film on any day in the week, the tax in respect of payment for admission to such exhibition shall be calculated under sub-section (1) and the tax in respect of exhibition of other films in that week shall be calculated under Section 5-B proportionately.

(4) The tax levied under sub-section (1) shall be recovered from the proprietor.

(5) The provisions of this Act other than Sections 4, 4-B, 4-D, 4-E, 4-F, 4-G, 5, 5-A, 5-B, 5-C, 5-D, 5-E, 5-F and 5-G and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1).".

4. Amendment Of Section 3 :-

In Section 13 of the principal Act, in subsection (1), for the expression "Section 4 and Section 4-F", the expression "Section 4,

Section 4-F, and Section 4-H" shall be substituted.