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**Uttar Pradesh Advertisement Tax (Amendment) Act, 2009****23 of 2009****CONTENTS**

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**Uttar Pradesh Advertisement Tax (Amendment) Act, 2009****23 of 2009**

An Act farther to amend the Uttar Pradesh Advertisement Tax Act, 1981 It is hereby enacted in the Sixtieth Year of the Republic of India as follows:-- 1. Received the assent of the Governor on August 26, 2009 and published in the U.P. Gazette, Extra., Part 1, Section (Ka), dated 27th August, 2009, pp. 4-6

**1. Short Title And Commencement :-**

- (1) This Act may be called the Uttar Pradesh Advertisement Tax (Amendment) Act, 2009.
- (2) It shall be deemed to have come into force on June 16, 2009.

**2. Amendment Of Section 2 Of U.P. Act No. 16 Of 1981 :-**

In Section 2 of the Uttar Pradesh Advertisement Tax Act, 1981, hereinafter referred to as the principal Act,--

- (1) Section 2 shall be renumbered as sub-section (1) thereof and in sub-section (1) as so renumbered,--
  - (a) in clause (a) for the words "by means of a slide or film" the words "to promote and appreciate it by means of slide, film exhibited in cinema or on television by means of video or any other digital electronic or manual system, by whatever name called is in

conformity with advertisement code prescribed under the Cable Television Network (Regulation) Act, 1955 and the rules made thereunder" shall be substituted.

(b) for clause (d) the following clause shall be substituted, namely:--

(d) "proprietor" means,--

(i) in relation to a cinema, the licensee within the meaning of the Uttar Pradesh Cinematograph Rules, 1951;

(ii) in relation to a cable network, the owner, proprietor, partner or manager of the Multi-Service Operators system or cable control room, providing cable service directly or through its franchisee cable operators and includes any cable operator connected with Multi-Service Operator or the cable control room, registered under the Cable Television Network (Regulation) Act, 1995;

(iii) any person charged with the work of projecting any slide or film in a cinema or exhibiting any advertisement on the television screen or on any other electronic or digital gadgets by means of video, electronic, digital or manual system or by any other medium by whatever name called;

(iv) any person responsible for, or for the time-being in charge of, a cinema, cable television network or any other system referred to in the foregoing sub-clauses;.

(2) after sub-section (1) the following sub-section shall be inserted, namely:--

"(2) Words and expressions, used in this Act but not defined, shall have the meanings assigned to them in the Uttar Pradesh Cinemas (Regulation) Act, 1955 or the Cable Television Network (Regulation) Act, 1995 or the rules made thereunder."

### **3. Amendment Of Section 3 :-**

In Section 3 of the principal Act,--

(a) for sub-section (1) the following sub-section shall be substituted, namely:--

"(1) On every advertisement exhibited by a proprietor on the screen in a cinema or on the television screen or on any instrument, by whatever name called, there shall be charged, levied and paid, an advertisement tax at such rate as the State Government may from time to time notify in this behalf:

Provided that all advertisement shall be in conformity with the Cable Television Network (Regulation) Act, 1995 and the rules made thereunder."

(b) sub-section (2) shall be omitted;

(c) in sub-section (4) for the words "five paise" the words "one rupee" shall be substituted.

#### **4. Amendment Of Section 8 :-**

In Section 8 of the principal Act, in sub-section (1) for the words "five hundred rupees" the words "twenty-five thousand rupees" shall be substituted.

#### **5. Amendment Of Section 9 :-**

In Section 9 of the principal Act, in sub-section (1),--

(a) for the words "any cinema" the words "any cinema or any place suspected to be used for exhibition of advertisements or office of the proprietor" shall be substituted, and

(b) for the words, "such records" the words "such records and the materials, objects, instruments, apparatus and records related thereto" shall be substituted.

#### **6. Amendment Of Section 10 :-**

In Section 10 of the principal Act, for the words "one thousand rupees" whenever occurring, the words "five thousand rupees" shall be substituted.

#### **7. Amendment Of Section 17 :-**

In Section 17 of the principal Act, for the words "proprietors of the cinemas" the word "proprietors" shall be substituted.

#### **8. Amendment Of Section 19 :-**

In Section 19 of the principal Act, for the words "on screen inside a cinema" the words "on screen inside a cinema or on television screen or on any device by whatever name called" shall be substituted.

#### **9. Repeal And Saving :-**

(1) The Uttar Pradesh Advertisement Tax (Amendment) Ordinance, 2009 (U.P. Ordinance No. 5 of 2009) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act as amended by the Ordinance referred to in sub-section (1) shall be deemed to have

been done or taken under the corresponding provisions of the principal Act as amended by this Act as if the provisions of this Act were in force at all material times.