

## **Uttar Pradesh Cinemas And Taxation Laws (Amendment) Act, 1989**

**12 of 1989**

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## **Uttar Pradesh Cinemas And Taxation Laws (Amendment) Act, 1989**

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An Act further to amend the Uttar Pradesh Cinemas (Regulation) Act, 1955, the Uttar Pradesh Entertainments and Betting Tax Act, 1979 and the Uttar Pradesh Advertisements Tax Act, 1981 It is hereby enacted in the Fortieth Year of the Republic of India as follows : Prefatory Note--Statement of Objects and Reasons.--It has been considered expedient to amend the Uttar Pradesh Cinemas (Regulation) Act, 1955, with a view to providing for,-- 1. Received the assent of the Governor on April 8, 1989 and published in the U.P. Gazette, Extra., Part-I, Section (ka), dated 10th April, 1989, pp. 5-8 [P]

### CHAPTER 1

#### Chapter I

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

(1) restricting exhibition by means of video in restaurants; (2) making certain penalties for breach of the provisions of the Act more deterrent; (3) for enabling the grant of exemption from any of the provisions of the Act or the rules made thereunder on payment of composition charges.

### CHAPTER 2

**2. Amendment Of Section 5 Of U.P. Act 3 Of 1956 :-**

It has also been decided to amend the Uttar Pradesh entertainments and Betting Tax Act, 1979 in order to provide for,-- (1) giving option to the proprietor of a cinema in a local area having a population not exceeding one lakh to make a compounded payment at a rate not exceeding forty per cent of the gross collection capacity in lieu of payment of entertainment tax under sub-section (1) of Section 3; (2) authorising the proprietor of a cinema to realise extra charge of ten paise and twenty-five paise for providing air-cooling or air-conditioning facility respectively without any liability of entertainment tax thereon; (3) imposition of entertainment tax on video cinema at a rate not exceeding three thousand rupees per week, on video exhibition in public service vehicles at a rate not exceeding one thousand and five hundred rupees per month and on hotels giving exhibition by video in rooms let out to lodgers, at a rate not exceeding one hundred rupees per week; (4) empowering the District Magistrate and the Entertainment and Betting Tax Commissioner to prevent an entertainment the permission or licence whereof has been revoked or suspended; (5) making it an offence to hold any entertainment while the permission or licence for such entertainment remains suspended or revoked under the Act.

**3. Amendment Of Section 6-A :-**

Under the Uttar Pradesh Advertisements Tax Act, 1981, a proprietor who exhibits advertisements on the screen of his cinema is liable to pay advertisements tax at the notified rates under Section 3 and has to maintain books of accounts and submit returns under Section 5. It is considered expedient to amend the said Act to provide for giving option to the proprietors to pay the tax in a lump sum and for exempting those who elect to pay the tax in a lump sum from keeping books of accounts and submitting returns for the periods for which the tax is paid in a lump sum.

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

Opportunity has also been availed of for making consequential and certain other minor amendments in the aforesaid Acts.