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The 30th March 1950.

No.L.317/50/4.—The following Act of the Assam Legislative Assembly, which received the assent of His Excellency the Governor of Assam, is hereby published for general information :—

(Received the assent of the Governor on the 29th March 1950)

ASSAM ACT II OF 1950

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 1950

(Passed by the Assembly)

[Published in the *Assam Gazette*, Extraordinary, dated the 30th March 1950]

An Act further to amend the Assam Amusements and Betting Tax Act, 1939

Preamble.

WHEREAS it is expedient further to amend the Assam Amusements and Betting Tax Act, 1939 hereinafter called the Principal Act, in the manner hereinafter appearing :

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 1950.

(2) It extends to the whole of Assam.

(3) It shall come into force with effect from 1st April, 1950.

Amendment of section 3 of Assam Act VI of 1939.

2. In section 3 of the principal Act—

(1) in sub-section (1), for the portion following the colon and dash after the word "below" the following shall be substituted, namely :—

"where the payment excluding the amount of the tax—

(*i*). is less than one rupee.	— twenty-five per centum of such payment rounded off, if it is not a multiple of half-anna, to the next higher multiple of half-anna,
(*ii*) is one rupee or more but is less than two rupees.	— thirty-seven and a half per centum of such payment rounded off, if it is not a multiple of an anna, to the next higher multiple of an anna,
(*iii*) is two rupees or more.	—fifty per centum of such payment rounded off, if it is not a multiple of an anna, to the next higher multiple of an anna.

(2) in sub-section (3) for the words "thirty per centum" the words "fifty per centum" shall be substituted ;

Insertion of new sub-section (5) under section 3 in Assam Act VI of 1939.

(3) after sub-section (4) the following new sub-section shall be inserted, namely :—

Levy of entertainments tax on complimentary passes or tickets.

"(5) Entertainments tax shall be charged, levied and paid on all free or complimentary passes or tickets by whatever name called, issued by the proprietor, exhibitor or organiser of the entertainments in respect of admissions without payment to a seat or other accommodation therein".

3. After section 3 of the principal Act, the following new section shall be inserted, namely :—

Insertion of new section 3A in Assam Act VI of 1939 —Additional Tax on Cinematograph exhibitions.

"3A.(1) In the case of cinematograph exhibitions, in addition to the entertainments tax under section 3, there shall be levied and paid to the State Government of Assam a tax at the rate of rupees two for every show.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor of the cinematograph exhibition.

(3) The provisions of this Act, other than sections 3 and 4 shall, so far as may be, apply in relation to the tax payable under sub-section (1) as they apply in relation to the tax payable under section 3."

S. M. LAHIRI,
Secy. to the Govt. of Assam, Leg. Deptt.