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ASSAM ACT XIX OF 1969

(Received the assent of the Governor on the 28th October 1969)

THE ASSAM AMUSEMENTS AND BETTING TAX (SECOND
AMENDMENT) ACT, 1969

[Published in the *Assam Gazette*, Extraordinary, dated the 8th November
1969]

**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; Assam Act
VI of
1939.

It is hereby enacted in the Twentieth Year of the
Republic of India as follows:—

Short title, extent and commencement. 1. (1) This Act may be called the Assam Amusements and Betting Tax (Second Amendment) Act, 1939.

(2) It shall have the like extent as the principal Act.

(3) It shall be deemed to have come into force from the 1st April, 1968.

Amendment of section 3A of Assam Act VI of 1939. 2. For sub-section (1) of Section 3 (A) of the principal Act, the following shall be substituted, namely—

“(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 for every show a tax at the rate of ten per centum of the total payment for admission received excluding the amount of tax payable under the Act or Rupees ten whichever is less.”

Price Rs.0.6 P.

AGP 37/69 (Leg)—2,500—2-3-70.