

The Assam Amusements and Betting Tax (Manipur Amendment) Act, 1969

ASSAM

India

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Rule

THE-ASSAM-AMUSEMENTS-AND-BETTING-TAX-MANIPUR-AMENDMENT Act of 1969

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The Assam Amusements and Betting Tax (Manipur Amendment) Act, 1969Last Updated 10th February, 2020An Act further to amend the Assam Amusements and Betting tax Act, 1939, as in force in the Union Territory of ManipurBe it enacted by the Legislature Assembly of Manipur in the Twentieth Year of the Republic of India as follows:

1. Short title, extent and commencement.

(1)This Act may be called the Assam Amusements and Betting Tax (Manipur Amendment) Act, 1969.(2)It extends to the whole of the Union Territory of Manipur.(3)It shall come into force at once.

2. Substitution of new section for Section 3-A. - In the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939) as in force in the Union territory of Manipur, for the existing Section 3-A, the following section shall be substituted, namely:

"3-A. Additional tax on cinematograph exhibitions. - (1) In the case of cinematograph exhibitions, in addition to the entertainments tax under Section 3, there shall be levied and paid to the Government of Manipur 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 this Act or rupees five, whichever is less.(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".