

# **The Meghalaya Amusements and Betting Tax (Amendment) Act, 1976**

MEGHALAYA

India

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### **Act 15 of 1976**

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The Meghalaya Amusements and Betting Tax (Amendment) Act, 1976 (Meghalaya Act No. 15 of 1976) Last Updated 19th February, 2020 [As passed by the Assembly] [Received the assent of the Governor on the 5th October, 1976] Published in the Meghalaya Gazette, Extraordinary, dated 9th October, 1976. An Act further to amend the Meghalaya Amusements and Betting Tax Act (Assam Act of 6 of 1939) as adopted by the Meghalaya Be it enacted by the Legislature of Meghalaya in the Twenty- seventh year of the Republic of India as follows;

### **1. Short title and commencement.**

(1) This act may be called the Meghalaya Amusements and Betting Tax (Amendment) Act, 1976, (2) It shall come into force at once.

### **2. Amendment of Section 3.**

- In the Meghalaya Amusements and Betting Tax Act (hereinafter referred to as the principal Act), in Section 3, for sub-section (3) the following sub-section shall be substituted, namely: "(3) The State Government may, on the application of a proprietor of any entertainment in respect of which entertainment tax is payable under this Act, allow such proprietor, on such condition, as may be prescribed-(a) to compound the tax payable in respect of the entertainment for a fixed sum, or (b) to pay the amount of tax due by consolidated payment of such percentage of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the tax, as the State Government may fix in this behalf".

### **3. Amendment of Section 6.**

- In the principal Act, in Section 6 between the words "consolidated payment" and "is" the words "or a compounded tax for a fixed sum" shall be inserted.