## The Uttarakhand Entertainments and Betting (Second) (Amendment) Act, 2015

UTTARAKHAND India

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#### Act 27 of 2015

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The Uttarakhand Entertainments and Betting (Second) (Amendment) Act, 2015(Uttarakhand Act No. 27 of 2015)An Act Further to amend the Uttar Pradesh Entertainment and Betting Tax Act, 1979 (as applicable to the State of Uttarakhand) to the context of the State of Uttarakhand.It is hereby enacted by the Uttarakhand Assembly in the Sixty-sixth Year of the Republic of India as follows -

#### 1. Short title and commencement.

(1) This Act may be called the Uttarakhand Entertainments and Betting Tax (Second) (Amendment) Act, 2015.(2) It shall come into force at once.

### 2. Amendment of sub-section (g) of section 2.

- Clause (g) of section 2 of the Uttar Pradesh Entertainment and Betting tax Act, 1979 as shall be amended as follows, namely-Entertainment includes Direct to Home Broadcasting Service (D.T.H.) and any exhibition performance, amusement ride of carries of such aerial ropeway where alternative route (by whatever name it is called) to reach the destination of such carries, Bowling Alley, Water Sports, Puppet Show, Giant Wheel, game of Skill, Video Games, Paddleboat, Joy Ride in aeroplan, Hot Air gas Ballooning, Paragliding etc. game, sport or race (including horse race), River Rafting to which person are admitted for payment and in the case of cinematograph exhibition, includes exhibition of news reel, documentaries, cartoon, advertisement, shorts of slides, whether before or during the exhibition of a feature film or separately.

1