

PARLIAMENT OF CEYLON

1st Session 1960-61



Entertainment Tax (Amendment) Act, No. 45 of 1961

Date of Assent : June 17th, 1961

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Entertainment Tax (Amendment) Act,
No. 45 of 1961

L. D.—O. 35/59.

AN ACT TO AMEND THE ENTERTAINMENT TAX ORDINANCE, No. 12 OF 1946.

[Date of Assent: 17th June, 1961]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Entertainment Tax (Amendment) Act, No. 45 of 1961.

Short title.

2. Section 8 of the Entertainment Tax Ordinance, No. 12 of 1946, is hereby amended as follows:—

Amendment of
section 8 of
Ordinance
No. 12 of 1946.

(1) by the insertion, immediately after sub-section (2) of that section, of the following new sub-section:—

“(2A) Where,—

(a) as respects any entertainment to be held within the administrative district of Colombo, the President of the Arts Council of Ceylon established under the Arts Council of Ceylon Act, No. 18 of 1952, or

(b) as respects any entertainment to be held within any other administrative district, the Government Agent of that administrative district,

issues to the proprietor of such entertainment a certificate to the effect that the performers in such entertainment are all amateurs, then, if such proprietor, not less than three days before the first performance of such entertainment in the area within the administrative limits of any local authority by whom the entertainment tax is imposed, produces such certificate to the proper officer of such local authority, all payments for admission to any of the first ten performances of such entertainment in such area shall be exempt from and shall not be subject to such tax.”; and

2 *Entertainment Tax (Amendment) Act,*
 No. 45 of 1961

- (2) in sub-section (3) of that section, by the substitution, for the expression "sub-section (1)," of the expression "sub-section (1) or sub-section (2A),".