

ORISSA ACT 13 OF 1976
THE ORISSA ENTERTAINMENTS TAX (AMENDMENT) ACT, 1976

TABLE OF CONTENTS

PREAMBLE

SECTIONS

1. Short title and commencement
2. Substitution of section 4
3. Insertion of new section 9-A
4. Amendment of section 16

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THE ORISSA ENTERTAINMENTS TAX (AMENDMENT) ACT, 1976

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AN ACT TO AMEND THE ORISSA ENTERTAINMENTS TAX ACT, 1946

BE it enacted by the Legislature of the State of Orissa in the Twenty-seventh Year of the Republic of India, as follows:—

Short title and commencement.

1. (1) This Act may be called the Orissa Entertainments Tax (Amendment) Act, 1976.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Substitution of section 4.

2. For section 4 of the Orissa Entertainments Tax Act, 1946 (hereinafter referred to as the principal Act), the following sections shall be substituted, namely:—

Orissa Act 5 of 1946.

Tax on payments for admission to entertainments.

“4. (1) Except as otherwise expressly provided in this Act, there shall be levied and paid to the State Government a tax on all payments for admission to any entertainment at such rate as the State Government may, by notification, fix and different rates may be fixed in respect of different classes of entertainment :

Provided that the rates of tax so fixed shall not be less than thirty per cent or more than seventy-five per cent of the payment for admission to the entertainment :

Provided further that the State Government may, having regard to the size of the population and pattern of occupation of the majority thereof in any local area under a Municipal Council or a Notified Area Council constituted under the Orissa Municipal Act, 1950, notify any such area in respect whereof there shall be levied and paid a tax in relation to cinematograph exhibitions held in such area at the rate of twenty-five per cent of and in addition to the tax payable under this section.

Orissa Act 23 of 1950.

(2) If the amount of tax payable under sub-section (1) together with the tax, if any, payable under the second proviso thereto, is not a multiple of five paise, it shall be rounded off to the next higher multiple of five paise.

Tax on shows.

4-A. (1) In the case of all cinematograph exhibitions, except those exempted under section 8 from payment of tax, there shall be levied and paid to the State Government a tax in respect of every show by the proprietor of the cinema house at the rate specified below:—

1. Shows held in any local area under a Municipal Council or a Notified Area Council constituted under the Orissa Municipal Act, 1950 having a population of fifty thousand or more.

Twenty rupees

2. Shows held in other places

.. Ten rupees

(2) Notwithstanding anything contained in any other provision of this Act, no proprietor shall be entitled to collect the tax payable under this section."

Insertion of
new section
9-A.

3. After section 9 of the principal Act, the following new section shall be inserted, namely:—

Assessment
and payment
of tax.

"9-A. The tax payable under this Act shall be assessed and paid in the prescribed manner."

Amendment
of section
16.

4. In section 16 of the principal Act, in sub-section (2) after clause (i), the following new clause shall be inserted, namely:—

"(j) for prescribing the manner of assessment and payment of tax."