



**The Bombay Entertainments Duty and Advertisements Tax (Gujarat
Amendment) Act, 1966**

13 of 1966

Keyword(s):

Entertainments Duty, Advertisements Tax, Trailers, Slides

Amendments appended: 9 of 1969, 9 of 1971, 14 of 1972, 8 of 1976

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The Gujarat Government Gazette
EXTRAORDINARY
 PUBLISHED BY AUTHORITY

Vol. VII]

FRIDAY, SEPTEMBER 30, 1966/ASVINA 8, 1888

Separate Paging is given to this part in order that it may
 be filed as a separate compilation

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and
 Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 29th September 1966 is hereby published for general information.

SUMANT M. VIDYARTHI,
 Secretary to the Government of Gujarat,
 Legal Department.

GUJARAT ACT NO. 13 OF 1966.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 30th September, 1966.)

An Act further to amend the Bombay Entertainments Duty and Advertisements Tax Act, 1923 for the purpose of modifying the rates of tax.

It is hereby enacted in the Seventeenth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Entertainments Duty and Advertisements Tax (Gujarat Amendment) Act, 1966.

Short title
and commen-
cement.

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

2. In section 3 of the Bombay Entertainments Duty and Advertisements Tax Act, 1923 (hereinafter referred to as "the principal Act"), in sub-section (1), for clause (b), the following shall be substituted, namely :—

Bom.
I of
1923.

Amendment
of section 3 of
Bom. I of
1923.

“(b) in any other case, —

(I) within the limits of the Cities of Ahmedabad and Baroda constituted under the Bombay Provincial Municipal Corporations Act, 1949, the cantonment of Ahmedabad and the municipal boroughs of Surat, Bhavnagar, Rajkot, and Jamnagar constituted under the Gujarat Municipalities Act, 1963, if the payment for admission—

Bom.
XLIX
of
1949.
Guj-34
of
1964.

(i) does not exceed one rupee, 30 per cent of such payment ;

(ii) exceeds one rupee, but does not exceed two rupees, 40 per cent of such payment ;

(iii) exceeds two rupees, but does not exceed three rupees, 50 per cent of such payment ;

(iv) exceeds three rupees, but does not exceed three rupees and sixty paise, 55 per cent of such payment ;

(v) exceeds three rupees and sixty paise, 60 per cent of such payment ; and

(II) in any other area, if the payment for admission —

(i) does not exceed forty paise, 25 per cent of such payment ;

(ii) exceeds forty paise, but does not exceed one rupee, 30 per cent of such payment ;

(iii) exceeds one rupee, but does not exceed two rupees, 35 per cent of such payment ;

(iv) exceeds two rupees, but does not exceed three rupees, 45 per cent of such payment ;

(v) exceeds three rupees, 50 per cent of such payment.”

Amendment of section 4A of Bom. I of 1923. 3. In section 4A of the principal Act, in sub-section (I), for the Table the following shall be substituted namely :—

“TABLE

Sr. No.	Description of advertisement.	Rate with reference to the area in which the place of the entertainment is situate.	
		Area	Rate
1	2	3	4
1	Slides.	(1) Areas within the limits of the cities of Ahmedabad and Baroda constituted under the Bombay	Ten paise per slide per show, subject to a maximum of rupees three per slide per month.

