

ASSAM ACT V OF 1940

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 1940

[Passed by the Assam Legislature]

(Received the assent of the Governor on the 19th April, 1940)

[Published in the *Assam Gazette* of the 1st May 1940]

*An Act to amend the Assam Amusements and Betting Tax Act, 1939*

Preamble. Whereas it is expedient to amend the Assam Amusements and Betting Tax Act, 1939, for the purpose hereinafter appearing ; it is hereby enacted as follows :—

Assam Act VI of 1939.

Short Title.

1. This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 1940.
2. It shall come into force at once.

Amendment of Section 2(4) of Assam Act VI of 1939.

3. In Section 2 of the Assam Amusements and Betting Tax Act, 1939, for clause (4) the following shall be substituted, namely :—

“(4) ‘Entertainment’ includes any exhibition, performance, amusement, game or sport or a series of exhibitions, performances, amusements, games or sports, to which persons are admitted for payment, and the continuity of which is unbroken, or is only broken by such intervals as are in the opinion of the Provincial Government a normal or usual feature thereof.”

*Price : Indian—One anna]*

*[Price : English—1d.*