

ASSAM ACT No. XII OF 1962

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT)
ACT, 1962

(As passed by the Assembly)

Received the assent of the Governor on the 3rd July 1962

[Published in the *Assam Gazette*, Extraordinary, dated the 4th July 1962]An
Actfurther to amend the *Assam Amusements and Betting Tax Act, 1939*.

Preamble. Whereas it is expedient further to amend the Assam Amusements and Betting Tax Act, 1939, hereinafter called the principal Act, in the manner hereinafter appearing: Assam Act VI of 1939.

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

Short title, extent and commencement. 1. (1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 1962.

(2) It shall have the like extent as the principal Act.

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

Amendment of section 3 of Assam Act VI of 1939. 2. In section 3 of the principal Act, in sub-section (1)—

(1) for the portion following the colon and dash after the word 'below', the following shall be substituted, namely:—

“(a) in the case of games, sports, music or dramatic performances organised by a State body (or any other body affiliated to it) which is either registered under the Societies Registration Act, 1860, or affiliated to an all-India body constituted for similar purpose..... twelve and a half per centum of such payment; Act XXI of 1860.

(b) in any other case, where the payment for admission is—

(i) less than one...twenty-five per centum of rupee. such payment ;

(ii) one rupee or...thirty-seven and a half more but less per centum of such than two payment; rupees.

(iii) two rupees or...fifty per centum of such more. payment;

Provided that there shall not be charged, levied and paid to the State Government any tax where the highest payment for admission does not exceed 25 naye paise." ;

(2) the following Explanation shall be inserted at the end, namely :—

"*Explanation.*—The rate of tax shall be charged and levied on the payment for admission excluding the tax and if the amount of tax so arrived at is not a multiple of five naye paise, it shall be rounded to the next higher multiple of five naye paise."