

ASSAM ACT VII OF 1979

(Received the assent of the Governor on 31st March, 1979)

THE ASSAM AMUSEMENTS AND BETTING TAX
(AMENDMENT) ACT, 1979

An
Act

further 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 Thirtieth Year of the Republic of India as follows:—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 1979.

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

(3) It shall come into force from the 1st day of April, 1979.

Amendment
of Section
3 of Assam
Act VI of
1939.

2. In the principal Act, in Section 3, in sub-section (1), after the existing proviso, the following shall be inserted as second proviso, namely:—

"Provided further that no tax shall be charged and levied in respect of any

games, sports, music, dramatic performance organised by any club or association of persons where the members of the club or association of persons cultivate a particular study or art for love of it or engages in sports or games purely for pleasure and where the members do not make a living by an art, nor engage in sports or games for livelihood or gain, and no person who makes a living by an art or engages in sports or games for livelihood or gain, takes part in sports, music, games, dramatic performance thus organised."

U. TAHBILDAR,
Secretary to the Govt. of Assam,
Legislative Department.