

BILL NO. 13 OF 2012

THE DELHI ENTERTAINMENT AND BETTING TAX (AMENDMENT) BILL, 2012

BILL

The Delhi Entertainment and Betting Tax (Amendment) Bill, 2012

That the Delhi Entertainment and Betting Tax (Amendment) Bill, 2012, which was passed by the Legislative Assembly of the National Capital Territory of Delhi on the 6th day of September, 2012, may be called the Delhi Entertainment and Betting Tax (Amendment) Act, 2012.

That the Delhi Entertainment and Betting Tax (Amendment) Act, 2012, shall come into force on the 1st day of October, 2012, and that the Delhi Entertainment and Betting Tax Act, 1998, shall stand amended in the manner hereinafter provided.

That the Delhi Entertainment and Betting Tax (Amendment) Act, 2012, shall be deemed to have come into force on the 1st day of October, 1998, in so far as it relates to the Delhi Entertainment and Betting Tax Act, 1998, and that the Delhi Entertainment and Betting Tax Act, 1998, shall stand amended in the manner hereinafter provided.



(As passed by the Legislative Assembly of the National Capital Territory of Delhi on 06th September, 2012)

Legislative Council
National Capital Territory of Delhi

BILL NO. 13 OF 2012

**THE DELHI ENTERTAINMENT AND BETTING TAX (AMENDMENT)
BILL, 2012**

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BILL

further to amend The Delhi Entertainment and Betting Tax Act, 1996

Be it enacted by the Legislative Assembly of National Capital Territory of Delhi in the Sixty-third Year of the Republic of India as follows:-

1. **Short title and commencement.** - (1) This Act may be called The Delhi Entertainment and Betting Tax (Amendment) Act, 2012.

(2) It shall be deemed to have come into force on the 1st day of April, 1998, the date from which the Delhi Entertainment and Betting Tax Act, 1996 came into force.

2. **Amendment of section 2.**- In the Delhi Entertainment and Betting Tax Act, 1996, in section 2, in clause (m) for the explanation, the following explanations shall be substituted, namely:-

"Explanation 1: Any subscription raised, contribution received or donation collected in connection with an entertainment, where admission is partly or entirely by tickets/invitation specifying the amount of admission or reduced rate of ticket shall be deemed to be payment for admission;

Explanation 2: Any sponsorship amount paid or value of goods supplied or services rendered or benefits provided to the organizer of an entertainment programme in lieu of advertisement of sponsor's product/brand name or otherwise shall be deemed to be payment for admission."

This Bill has been passed by the Legislative Assembly of the National Capital Territory of Delhi on the 06th September, 2012.

DELHI
Dated: 06th September, 2012


(Dr. Yoganand Shastri)
Speaker,

Legislative Assembly of the
National Capital Territory of Delhi