

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 28th September, 2015 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 10 of 2015**

***A Bill further to amend the Tamil Nadu Entertainments Tax Act, 1939.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-sixth Year of the Republic of India as follows:—

**1.** (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2015.

Short title and  
commence-  
ment.

(2) It shall come into force at once.

**2.** Clause (3A) of section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act) shall be omitted.

Amendment of  
section 3.

**3.** Section 4-H of the principal Act shall be omitted.

Omission of  
section 4-H.

**4.** In section 13 of the principal Act, in sub-section (1), for the expression “section 4, section 4-F and section 4-H”, the expression “section 4 and section 4-F” shall be substituted.

Amendment of  
section 13.

Tamil Nadu  
Act X of  
1939.

**STATEMENT OF OBJECTS AND REASONS.**

Section 4-H of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) was inserted by the Tamil Nadu Entertainments Tax (Third Amendment) Act, 2003 (Tamil Nadu Act 15 of 2003) and brought into force with effect from the 2nd June 2003, so as to levy entertainments tax for admission to any cinematograph exhibition of dubbed film at the rate of fifty percent of the gross payment for admission inclusive of the amount of the tax.

2. In view of the order of the High Court of Madras that dubbed films cannot be subjected to a higher rate of entertainments tax, the Government have proposed to remove the distinction in the entertainments tax liability between the films originally produced in Tamil and the films dubbed in Tamil. The Government have, therefore, decided to amend the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) suitably for the said purpose.

3. The Bill seeks to give effect to the above decision.

M.C. SAMPATH,  
*Minister for Commercial Taxes  
and Registration.*

A.M.P. JAMALUDEEN,  
*Secretary.*