



# TAMIL NADU GOVERNMENT GAZETTE

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## Part IV—Section 1

### Tamil Nadu Bills

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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 11th January, 2018 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 5 of 2018**

***A Bill to amend the Tamil Nadu Local Authorities Entertainments Tax Act, 2017.***

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

1. (1) This Act may be called the Tamil Nadu Local Authorities Entertainments Tax (Amendment) Act, 2018.

Short title and commencement.

(2) It shall be deemed to have come into force on the 26th day of September 2017.

Tamil Nadu Act 20 of 2017.

2. In section 3 of the Tamil Nadu Local Authorities Entertainments Tax Act, 2017 (hereinafter referred to as the principal Act), for sub-section (2) excluding the Explanations thereunder, the following sub-section shall be substituted, namely:—

Amendment of section 3.

“(2) The entertainments tax on cinematograph exhibition shall be calculated at the following rates on each payment for admission to any cinematograph exhibition in the theatres located,—

(i) within the limits of the Municipal Corporations, Municipalities, Special Grade and in the theatres, whether permanent or semi-permanent, within five kilometers from the outer peripheral limits of such areas of the Municipal Corporations and Municipalities, Special Grade,—

(A) at the rate of thirty per cent of the gross payment for admission exclusive of the amount of the tax for new film; and

(B) at the rate of twenty per cent of the gross payment for admission exclusive of the amount of the tax for old film;

(ii) in the areas other than those specified in clause (i), at the rate of twenty per cent of the gross payment for admission exclusive of the amount of the tax for new or old film.”.

3. In section 17 of the principal Act, to sub-section (1), the following proviso shall be added, namely:—

Amendment of section 17.

“Provided that the inspecting officer shall not enter any place of entertainment without the prior permission of such officer as may be authorised by the local authority concerned.”.

Tamil Nadu Ordinance 5 of 2017.

4. (1) The Tamil Nadu Local Authorities Entertainments Tax (Amendment) Ordinance, 2017 is hereby repealed.

Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, as amended by this Act.

**STATEMENT OF OBJECTS AND REASONS**

The representatives of the Tamil Film Industry represented to the Government to resolve certain issues regarding levy of entertainments tax under the Tamil Nadu Local Authorities Entertainments Tax Act, 2017 (Tamil Nadu Act 20 of 2017) and other connected matters. The Government constituted a High Level Committee with Secretaries to Government of various Departments and the representatives of the Tamil Film Industry as its members, to resolve the issues raised by the Tamil Film Industry.

2. After detailed discussion, the Committee submitted its recommendations for the consideration of the Government. After careful examination of the recommendations, the Government decided to amend sections 3 and 17 of the said Tamil Nadu Act 20 of 2017, so as to levy entertainments tax on cinematograph exhibition on each payment for admission exclusive of the amount of the tax and also to permit the inspecting officer to inspect any place of entertainment only with the prior permission of the officer authorised by the local authority concerned. Accordingly, the Tamil Nadu Local Authorities Entertainments Tax (Amendment) Ordinance, 2017 (Tamil Nadu Ordinance 5 of 2017) was promulgated by the Governor on the 26th September 2017 and the same was published in the *Tamil Nadu Government Gazette*, Extraordinary, dated the 26th September 2017.

3. The Bill seeks to replace the above said Ordinance.

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