

ORISSA ACT IX OF 1949.

THE ORISSA ENTERTAINMENTS TAX (AMENDMENT) ACT, 1949.

[Received the assent of the Governor on the 17th November 1949,
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dated the 21st November 1949]

AN ACT TO AMEND THE ORISSA ENTERTAINMENTS TAX ACT, 1946.

WHEREAS it is expedient to amend the Orissa Entertainments Tax Act, 1946, in the manner hereinafter appearing ;

Orissa
Act V of
1946

It is hereby enacted as follows :—

Short title
and
commence-
ment.

1. (1) This Act may be called the Orissa Entertainments Tax (Amendment) Act, 1949.

(2) It shall come into force on such date as the Provincial Government may, by notification, appoint*

Amendment
of section 4,
1946, of
Orissa Act V
of 1946.

2. For section 4 of the Orissa Entertainments Tax Act, 1946, the following section shall be substituted, namely :—

“4. Except as otherwise expressly provided in this Act there shall be levied and paid to the Provincial Government, on all payments for admission to entertainments, a tax (hereinafter referred to as the tax) at the following rates, namely :—

Where the payment, excluding the amount of the tax—

- (a) is up to one rupee. .. Twenty-five per centum of such payment.
- (b) is more than one rupee but not more than three rupees. Thirty-three and one-third per centum of such payment.
- (c) is more than three rupees. Fifty per centum of such payment.

Provided that in the case of dramatic and music performances the tax shall be calculated irrespective of the amount of payment at the rate of twenty-five per centum of such payment.

Explanation—In all cases of payment of tax under this section the amount of tax shall be rounded off, if it is not a multiple of half anna, to the next higher multiple of half anna.”

* Notes—(1) Extended to all the partially excluded areas of the Province of Orissa by Notification No. 16720-F., dated the 29th November 1949. (vide *Orissa Gazette*, Part III, dated the 2nd December 1949, Page 1807)

(2) It came into force on the 1st January 1950.