

**THE NAGALAND AMUSEMENT TAX (1ST  
AMENDMENT) ACT, 1979**  
(NAGALAND ACT NO. 8 OF 1979)

*(Received the assent of the Governor on 4th October, 1979 and published in the Nagaland  
Gazette Extraordinary dated 25<sup>th</sup> Oct, 1979)*

An

Act

to amend the Nagaland Amusement Tax Act, 1965

It is hereby enacted in the thirtieth year of Republic of India as follows

**1.Short title and commencement.**

(1) This Act may be called The Nagaland Amusement Tax (First Amendment) Act, 1979.

(2) It shall come into force with effect from 1st day of October, 1979.

(3) It shall extend to the whole State of Nagaland.

2. In Section 5 (b) of the Nagaland Amusement Tax Act, 1965, the existing sub-clauses (i), (i) and (iii) shall be deleted and the following sub-clauses shall be substituted : —“(i) less than one rupee — thirty percentum of such payment. (ii) one rupee or more but less than two rupees — fifty percentum of such payment.  
(iii) two rupees or more — seventy five percentum of such payment.