

Regd. No. NE 907



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

Vol XXIV Aizawl, Friday 1.12.1995 Agrahayana 10. S.E. 1917 Issue No. 537

NOTIFICATION

No. H. 12018/64/95-LJD. the 24th November, 1995. The following Act of the Mizoram Legislative Assembly, which received the assent of the Governor of Mizoram is hereby published for general information.

The Mizoram Act No. 9 of 1995
The Taxation Laws (Mizoram Amendment) Act, 1995.

Received the assent of the Governor of Mizoram on the 10th November, 1995.

AN
ACT

further to amend the Assam Amusement and Betting Tax Act, 1939 (Assam Act No. VI of 1939) as adapted in Mizoram, (hereinafter referred to as the principal Act).

Be it enacted by the Legislative Assembly of Mizoram in the Forty-Sixth year of the Republic of India as follows :-

- Short title extent, and commencement
- (1) This Act may be called the Taxation Laws (Mizoram Amendment) Act, 1995.
 - (2) It shall have the like extent as the principal Act after adaptation.
 - (3) It shall come into force on such date as the State Government may, in the official Gazette, appoint.

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- Amendment of section 2 of the principal Act.
- In section 2 of the principal Act,
 - for clause (2) the following clause shall be substituted, namely :-

“(2)” ‘ADMISSION TO ENTERTAINMENT’ includes admission to any place in which the entertainment is being held or is to be held and where television exhibition is being provided with the aid of any type of antenna with a cable network attached to it or cable television in residential or non-residential areas for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner, whatsoever.

(ii) after clause (2), the following new clauses shall be inserted, namely :-

(2A) ‘ANTENNA’ means an apparatus which receives television signals which enable viewers to tune into transmissions including national or international satellite transmissions and which is erected or installed for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber's television sets at the residential or non-residential place are linked by metallic coaxial cable or opticfibre to a central system called the headend, on payment by the connection holder of any contribution or subscription or installation and connection charges or any other charges collected in any manner, whatsoever;

(2B) ‘CABLE TELEVISION’ means a system organised on payment by connection holder of any contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever, for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber's television set is linked by metallic coaxial cable or opticfibre cable to a central system called the head-end, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassette or disc or both are played or re-played and the films or moving pictures or series of pictures which are viewed and heard on the television receiving set at a residential or non-residential place of a connection holder,”

(iii) for clause (4), the following clause shall be substituted, namely :-

“(4) ‘ENTERTAINMENT’ includes any exhibition, performance, amusement, games, sport, cinema-tograph show or video show to which persons are ordinarily admitted on payment or moving pictures or series of pictures which are viewed and heard on the television receiving set, with the aid of any type of antenna with a cable network attached to it or cable network for which persons are required to make payment by way of contribution or subscription of installation and connection charges or any other charges collected in any manner whatsoever.”

(iv) for clause (7), the following clause shall be substituted, namely:-

“(7) ‘PAYMENT FOR ADMISSION’ includes :-

- (a) any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving a tax or a higher rate of tax is required.
- (b) any payment for seats or other accommodation in a place of entertainment;
- (c) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which, without the aid of such instrument or contrivance, such person would not get;
- (d) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment and addition to the payment, if any, for admission to the entertainment.
- (e) any payment made by a person by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever for television exhibition with the aid of any type of antenna with a cable network attached to it or cable television”.

Insertion of a
new section

3. After section 3B of the principal Act, the following section shall be inserted, namely:-

“ 3C. Levy of entertainment tax on cable television:- Notwithstanding anything contained in section 3,3A and 3B, in the case of entertainment provided with the aid of antenna or cable television to a connection holder, the proprietor of such entertainment shall pay entertainment tax at the rate of twenty percentum of the payment for admission received by the proprietor per connection per month:

Provided that no tax shall be payable under this section the period of connection provided to a connection holder in any month is less than fifteen days.”

4 In section 4 of the principal Act, after clause (a), the following new clause shall be inserted, namely:

“(aa) in the case of cable television where the entertainment tax shall be due and recoverable from the proprietor.”

P. CHAKRABORTY
Secretary to the Govt. of Mizoram
Law, Judicial & parliamentary Affairs Deptt.

CERTIFICATE

This Bill was passed by the Mizoram Legislative Assembly on the 4th October, 1995.
The Bill is a money bill.

VAIVENGA
SPEAKER
Mizoram Legislative Assembly