

The Nagaland Amusement Tax (Amendment) Act, 2001
(Act No. 6 of 2001)

Received the assent of the Governor of Nagaland on 26/03/2001 and published in the Nagaland Gazette Extraordinary dated: 11th April, 2001.

An
-Act -

Whereas circumstances exists which render it necessary to amend the Nagaland Amusement Tax Act, 1965, (Act No. 4 of 1965) for the purpose and in the manner of hereinafter appearing, it is hereby enacted in the 52nd year of Republic of India as follows:-

1. Short title extent and commencement :-

- i. This Act may be called the Nagaland Amusement Tax (Amendment) Act, 2001.
- ii. It shall extend to the whole State of Nagaland
- iii. It shall come into force from 1.4.2001.

2. Amendment of Sub-Section (4) of Section 2:-

The existing entry under sub-section (4) of section 2 shall be substituted by the following entry, viz.

Section 2 (4) : "Entertainment" includes any exhibition, amusements, games or sports to which performance persons are admitted on payment. It shall also include exhibition in private or public places through cable TV network or by any other means on payment.

3. Amendment of Section 5 (1):-

The first paragraph of the existing entry under section 5 (1) shall be substituted by the following entry, namely,

Section 5 (1): Except as otherwise expressly provided in the Act, there shall be charged, levied and paid to the Govt. of Nagaland a Tax hereinafter referred to as the entertainment tax, on all payments for any type of entertainment to which the State Govt. may apply this sub-section, at the rates specified below:

4. Amendment of Section 5 (1) (b):-

The existing entries under Section 5 (1)(b) shall be substituted by the following entries namely,

Section 5 (1) (b) : In any other case, where payment for the entertainment is:

- i. Upto Rs. 3.....30 paise in the rupee
- ii. Above Rs. 3 and upto Rs 6.....45 paise in the rupee
- iii. Above Rs. 6 and upto Rs 9.....60 paise in the rupee
- iv. Above Rs 9 and upto Rs 12.....70 paise in the rupee
- v. Above Rs. 12.....80 paise in the rupee

Provided that there shall not be charged any tax where the highest payment for admission does not exceed one rupee;

“Explanation” - The rate of tax shall be charged and levied on the payment for entertainment excluding the tax and if the amount of tax so arrived at is not multiple of five paise it shall be rounded to the next higher multiple of five paise.

5. Amendment of Section 5(2):

The existing entry under sub-section (2) of Section 5 may be substituted by the following entry, namely,

Section 5 (2) : The state Government may, by means of notification in the Gazette, prescribe lump-sum or alternative rates of entertainment tax in respect of various types of entertainment in respect of which entertainment tax is payable under sub-section (1), and allow the proprietor, on such condition as it may prescribe, to opt for payment of such lump sum or alternative rates of entertainment tax.

6. Insertion of Section 5A after Section 5:-

The following Sub-Section be inserted after Section 5:

Section 5A : All proprietors liable to pay tax under this Act shall be registered by the assessing officer of the area within whose jurisdiction his place of entertainment is located. The registration shall be done in the manner prescribed by the Commissioner of Taxes.

7. Substitution of Sub-Section (1) Sections 6:

Section 6 (1) shall be substituted by the following:

Section 6 (1) : In the case of cinematography exhibition in addition to the entertainment tax under Section 5, there shall be levied and paid to the State Government of Nagaland for every show, a tax at the rate of ten percentum of the total payment for admission received excluding the amount of tax payable under this Act.

8. Insertion of a new Section 8A after Section 8 :

A new section, namely, Section 8A shall be inserted as under:

Section 8A (1) : Whoever infringes the provisions of Section 5,6 and 7 of this Act shall be liable to pay a penalty, not exceeding two times the amount of tax payable, but in no case less than half the amount of tax payable.

Section 8A (2) : No action shall be taken under sub-section (1) ibid unless opportunity of being heard is given.

9. Amendment of Sub-Setion 2 of Section 14:

The words “two hundred rupees” appearing in Sub-Section 2 of Section 14, shall be substituted by the words “two thousand rupees”