
Tamil Nadu Entertainments Tax (Amendment) Act, 2010**10 of 2010****CONTENTS**

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Tamil Nadu Entertainments Tax (Amendment) Act, 2010**10 of 2010**

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939. Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixtieth Year of the Republic of India as follows:-

- 1. Received the Assent of the Governor of Tamil Nadu on February 2, 2010 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.33, pages 36, dated February 3, 2010.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2010.

(2) It shall be deemed to have come into force on the 6th day of January 1993.

2. Amendment Of Section 3 :-

In Section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), in clause (7), for sub-clause (d), the following shall be substituted, namely:--

"(d) any payment deemed to have been made under sub-section (1-A) of Section 4 in respect of any taxable complimentary ticket, but shall not include such maintenance charge which the licensee of cinematograph exhibition is permitted to collect, by order of the Government, from time to time, under the Tamil Nadu Cinemas Regulation Act, 1955 (Tamil Nadu Act IX of 1955) and collected by the said licensee:

Provided that such maintenance charge shall be printed on the tickets.".

3. Repeal :-

The Tamil Nadu Entertainments Tax (Second Amendment) Act, 1995 (Tamil Nadu Act 39 of 1995) and Section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004) are hereby repealed.

4. Saving :-

All amounts collected by the licencees of cinematograph exhibition as maintenance charge, in accordance with the orders issued by the State Government during the period commencing from the 6th day of January 1993 and ending with the date of publication of the Tamil Nadu Entertainments Tax (Amendment) Act, 2010, shall not be included in the payment for admission for the purpose of determining the amount of tax payable under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939).