

Tripura Act No 7 of 1973.

**THE TRIPURA
AMUSEMENTS TAX
ACT, 1973**

**THE TRIPURA AMUSEMENTS TAX,
Act 1973
ARRANGEMENT OF SECTIONS**

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THE TRIPURA AMUSEMENTS TAX, Act 1973
ARRANGEMENT OF SECTIONS

AN
ACT

to make an addition to the public revenue of Tripura and for that purpose to impose taxes on entertainments and other amusements and on certain forms of betting.

Be it enacted by the Legislative Assembly of Tripura in the Twenty-fourth Year of the Republic of India as follows :--

CHAPTER- I
Preliminary

- Short title, extent and commencement.**
1. (1) This Act may be called the Tripura Amusements Tax Act, 1973.
 - (2) It extends to the whole of Tripura.
 - (3) It shall come into force on the first day of April, 1973.

CHAPTER- II
Entertainment Tax

- Definitions.**
2. In this chapter, unless the context otherwise requires,---
 - (a) "admission" includes admission as spectator as one of an audience, and admission for the purpose of amusement by taking part in an entertainment ;
 - (b) "admission to an entertainment" includes admission to any place in which the entertainment is held ;
 - (c) "agriculture" includes horticulture and livestock breeding ;
 - (d) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment ;

- (e) "entertainments tax" means a tax levied under section 3 ;
- (f) "live-stock" includes animals of every description ;
- (g) "notification" means a notification published in the Official Gazette ;
- (h) "payment for admission" includes any payment made by a person who having been admitted to one part thereof, for admission to which a payment involving a tax or a higher rate of tax is required and any payment for seats or other accommodation in a place of entertainment ;
- (i) "proprietor" in relation to any entertainment includes any person responsible for the management thereof ;
- (j) "show tax" means a tax levied under section 5 ; and
- (k) "society" includes a company, institution, club or other association of persons by whatever name called.

3. (1) Except as otherwise expressly provided in this Act, there shall be charged, levied and paid to the State Government a tax at the rate of twenty-five per centum on all payments for admission to any entertainment.

Tax on payments for admission to entertainments.

(2) The entertainments tax shall not be leviable where the payment for admission is not more than nineteen paise.

(3) The rate of the entertainments tax in the case of payments for admission to any theatre or circus or any class of entertainment other than cinematograph exhibition, to which the State Government may apply this sub-section, on the ground that the rate specified in sub-section (1), would impose an undue burden on the industry involved, shall be as follows, namely :---

Where the payment excluding the amount of the tax--

- (i) is more than nineteen paise but is not more than twenty-five paise.

- (ii) is more than twenty-five paise but is less than seventy-five paise.
- (iii) is seventy-five paise or more but is less than one rupee fifty paise.
- (iv) is one rupee fifty paise or more but is less than two rupees fifty paise.
- (v) is two rupees fifty paise or more but is less than three rupees fifty paise.
- (vi) is three rupees fifty paise or more but is less than four rupees fifty paise.
- (vii) is four rupees fifty paise or more but is less than six rupees fifty paise.
- (viii) is six rupees fifty paise or more but is less than nine rupees fifty paise,
- (ix) is nine rupees fifty paise or more but is not more than ten rupees.
- (x) is more than ten rupees, for the first ten rupees and for every ten rupees over ten rupees.

**Tax on
pay-
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admi-
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cinem-
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exhibi-
tion.**

4. The rate of entertainment tax in the case of payment for admission to any cinematograph exhibition shall be as follows, namely :--

Where the payment excluding the amount of tax--

- (i) is twenty paise or more but is not more than fifty paise--

twentyfive per centum of such payment rounded off, if is not multiple of five paise, to the next higher multiple of five paise.

- (ii) is more than fifty paise but is not more than one rupee--

fifty percentum of such payment rounded off, if it is not a multiple of five paise, to the next higher multiple of five paise ;

- (iii) is more than one rupee but not more than two rupees twenty-five paise--

one hundred twentyfive percentum of such payment rounded off, if it is not a multiple of five paise to the next higher multiple of five paise".

5. (1) In respect of any cinematograph exhibition to which persons are admitted for payment, there shall be charged, levied and paid to the State Government, in addition to the entertainment tax payable under this Act, if any, a tax (hereinafter referred to as show tax) calculated at the following rates, namely :--

Additional tax on cinematograph exhibitions.

- (a) in respect of cinematograph exhibition in any municipal area at the rate of ¹[five paises for every person admitted to such exhibition,
 - (b) in respect of cinematograph exhibition in any area not included in clause (a) at the rate of ²[three paises for every person admitted to such exhibition.
- (2) The show tax shall be recoverable from the proprietor.

6. Entertainment tax shall be charged, levied and paid on all free or complimentary passes or tickets by whatever name called, issued by the proprietor of a cinematograph exhibition in respect of admission without payment to a seat or other accommodation therein and every person who is so admitted on a free or complimentary pass or ticket in a cinematograph exhibition shall be liable to pay the same amount of entertainments tax as would be payable by him had he been admitted to such seat or other accommodation on payment.

Entertainments tax to be charged on all free or complimentary passes or tickets.

7. The State Government may, on the application of a proprietor of any entertainment in respect of which the entertainments tax is payable under sub-section (1) of section 3, allow the proprietor on such conditions as it may prescribe, to pay the amount of the tax due by means of a consolidated payment of twenty percentum of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the tax.

Conditions as to consolidated payment of twenty percentum of the gross sum.

8. No person liable to pay an entertainment tax shall be admitted to an entertainment, except--

Admission to entertainments.

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- 1. Substituted by The Tripura Amusements Tax (Third Amendment) Act, 1990, w.e.f. 14.9.1990.
 - 2. Substituted *ibid*.

- (a) with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the State Government for the purpose of revenue and denoting that the proper entertainments tax has been paid,
- (b) in special cases, with the approval of the State Government, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted, unless the proprietor of the entertainment has made arrangements, approved by the State Government, for furnishing returns of the payments for admission to the entertainments and in the case of cinematograph exhibition, also returns of admission to seats or other accommodations without payment on free or complimentary passes or tickets and has given security upto an amount and in a manner approved by the State Government for the payment of the entertainments tax.

Penalty for non-payment of tax.

9. If any person liable to pay entertainments tax is admitted to any place of entertainment and the provisions of section 8 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding five hundred rupees, and shall, in addition, be liable to pay any tax which should have been paid.

¹["Provided that the Collector may, before or after institution of a criminal proceedings under this Act, accept from the person who is accused of an offence, as aforesaid, a sum not exceeding rupees five hundred or double the amount of such tax, whichever is greater, in addition to the tax payable and compound the offence or, as the case may be, pass an order in writing and recording the reasons for there that no criminal proceeding shall be instituted against such person in respect of the same offence."]

Sections 8 and 9 not to apply in certain cases. Manner of payment.

10. The provisions of sections 8 and 9 shall not apply to any entertainment in respect of which an consolidated payments is made under section 7.

11. (1) The entertainments tax shall be charged in respect of each

1. Substituted by The Tripura Amusements Tax (Second Amendment) Act, 1987, w.e.f. 26.5.1987.

person admitted for payment, and in the case of a cinematograph exhibition, also in respect of each person admitted without payment on a free or complimentary pass or ticket, and in the case of admission by stamped ticket shall be paid by means of the stamp on the ticket and, in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

(2) The entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor.

(3) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket, or for right of admission to a series of entertainments, or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment, or involving such right of admission without further payment or at a reduced charge, the entertainments tax shall be paid on the amount of the lump sum, where the State Government is of opinion that the payment of lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such an amount as appears to the State Government to represent the right of admission to entertainments in respect of which the entertainments tax is payable.

Exemptions. 12. (1) The entertainments tax and the show tax shall not be charged on payments for admission to any entertainment where the State Government is satisfied--

(a) that the whole of the takings thereof are devoted to philanthropic, religious or charitable purposes without any charge on the takings for any expenses of the entertainment ; or

(b) that the entertainment is of a wholly educational character (any question on that point to be determined in the case of difference by the State Government); or

- (c) that the entertainment is provided for partly educational or partly scientific purpose by a society, not conducted or established for profit ; or
- (d) that the entertainment is provided by a society which is established solely for the purpose of promoting the interest of the industry of agriculture, or the manufacturing industry, or some branch thereof, or the public health, and which is not conducted for profit, and consists solely of an exhibition of the products of the industry, or branch thereof, for promoting the interests of which the society exists, or of materials, machinery, appliances, or food stuffs, or of articles which are of material interest in connection with the questions relating to the public health, as the case may be.

(2) The State Government may, by general or special order, exempt any entertainment or class of entertainments from liability to the entertainments tax and the show tax.

13. Where the State Government is satisfied that the whole of the net proceeds of an entertainment is devoted to philanthropic, religious or charitable purposes, and that in calculating the net proceeds not more than twentyfive percent of the gross proceeds have been deducted on account of the expenses of the entertainment, it shall repay to the proprietor the amount of the entertainment tax and of the show tax paid in respect of the entertainment.

Refunds in certain circumstances.

14. (1) Any sum due on account of the entertainments tax or the show tax shall be recoverable by the State Government as an arrear of land revenue.

Recoveries.

(2) Any fine imposed under this chapter shall be recovered in the manner provided in the Code of Criminal Procedure, 1898, for the recovery of fines.

5 of 1898.

15. (1) Any officer authorised by the State Government for the purpose, may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable times with a view to seeing whether the provisions of this chapter or any rules made thereunder are being complied with.

Inspection.

(2) If any person prevents or obstructs the entry of any officer so authorized, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable on conviction before a Magistrate to a fine not exceeding two hundred rupees.

45 of 1860. (3) Every officer authorised under this section shall be deemed to be public servant within the meaning of section 21 of the Indian Penal Code, 1860.

Power to make rules. 16. (1) The State Government may make rules for securing the payment of the entertainments tax and the show tax and generally for carrying into effect the provisions of this chapter, and in particular----

- (a) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped ; and for securing the defacement of stamps when used ;
- (b) for the use of tickets covering the admission of more than one persons and the calculation of the tax thereon ; and for the payment of the tax on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation ;
- (c) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances ;
- (d) for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainments to which the provisions of section 7 are applied or in respect of which the arrangements approved by the State Government for furnishing returns are made under section 8 ;
- (e) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this chapter or under the rules made thereunder ;

- (f) for the keeping of accounts of all stamps under this chapter ; and
- (g) for the presentation and disposal of applications for exemption from payment of the entertainments tax, or for the refund thereof made under the provisions of this chapter.

(2) If any person acts in contravention of or fails to comply with, any such rules, he shall, on conviction before a Magistrate, be liable in respect of each offence to a fine not exceeding five hundred rupees.

17. The State Government may, by notification in the Official Gazette, delegate all or any of its powers under this chapter, except those conferred upon it by section 16 and by this section, to any person or to any authority subordinate to the State Government.

Power of State Government to delegate certain powers.

CHAPTER III. TAXES ON CERTAIN FORMS OF BETTING.

18. In this chapter ---

Definitions.

- (a) "backer" includes any person with whom licensed book-maker bets ;
- (b) "bet" includes "wager" and betting includes wagering ;
- (c) "licensed book-maker" means any person who carries on the business or vocation of, or acts as a book-maker or turf commission agent under a licence or permit issued by any racing club or by the stewards thereof to enable him to carry on his business or vocation as specified in the licence or permit ;
- (d) "prescribed" means prescribed by this chapter or by the rules made thereunder ;
- (e) "racing club" includes a club, association, society or body of persons, corporate or incorporate,--

- (i) formed for the purpose of promoting horse-racing or pony-racing or for holding raece-meetings ; or
- (ii) conducting or controlling such meetings ;
- (f) "totalisator" means a totalisator, in an enclosure which the stewards controlling a racemeeting have set apart and includes any instrument, machine, or contrivance known as the totalisator, or any other instrument, machine or contrivance of a like nature or any scheme for enabling any number of persons to make bets with one another on the like principles.

Tax on totalisators and payment thereof.

19. There shall be charged, levied and paid to the State Government out of all monies paid into any totalisator by way of stakes or bets, a tax on backers, hereinafter referred to as the totalisator tax, amounting to twenty percent of every sum so paid ; and twenty percent of every sum so paid into a totalisator shall be deemed to have been paid by the backer on account of the totalisator tax, and shall be received by the stewards of the racemeeting on behalf of the State Government.

Procedure for making over totalisator tax to Government.

20. The stewards of a racemeeting shall, at such times and in such manner as may be prescribed, forward to the prescribed officer a return stating the total amount of the monies paid into the totalisator at the meeting and shall, at the prescribed time, make over to the prescribed officer the amount of the tax for that meeting.

Accounts of totalisator tax.

21. (1) The stewards of a racemeeting shall keep accounts in the prescribed form of all monies paid into the totalisator at that meeting.

(2) Every person having the custody or control of any such accounts shall, when required in writing by an officer empowered in this behalf by the State Government permit such officer, or an officer authorised in writing by him in this behalf, to inspect and take copies of them.

Betting tax

22. (1) There shall be charged, levied and paid to the State Government out of all monies paid or agreed to be paid by a licensed book-maker to a backer in consequence of the winning by the backer of a bet made in an enclosure of any race, a tax on backers, hereinafter referred to as the betting tax, amounting to twenty percent of all such monies.

(2) The betting tax shall be deducted or collected by the licensed bookmaker from such monies at the time when the money is paid to the backer, or in the case of credit bets at such time as may be prescribed, and shall be deemed to have been paid by the backer on account of the tax, and shall be retained by the licensed book-maker on behalf of the State Government.

23. All sums retained on account of the betting tax shall be made over by the licensed bookmaker, by whom they have been retained, to the prescribed officer at such times and in such manner as may be prescribed.

Procedure for making over betting tax to Government.

24. (1) The stewards of a racemeeting shall, at such times and in such manner as may be prescribed, forward to the prescribed officer returns setting out the names of the bookmakers, licensed or permitted by them to carry on the business or vocation of a bookmaker at that meeting.

Accounts of betting tax.

(2) All licensed bookmakers shall keep accounts of all sums paid or agreed to be paid by them to backers in satisfaction of bets, in such manner as may be prescribed and shall, when required in writing by an officer empowered in this behalf by the State Government, permit such officer, or an officer authorised in writing by him or in this behalf, to inspect and take copies of such accounts.

25. (1) The totalisator tax payable under section 19 shall be recoverable as an arrear of land revenue from the racing club conducting the meeting and any portion of such tax which is not so recovered shall also be recoverable as an arrear of land revenue from the stewards from the stewards of the racemeeting jointly and severally.

Methods of recovery of totalisator tax and betting tax.

(2) All monies which a licensed book-maker is liable to make over to the prescribed officer under section 23 shall be recoverable from the licensed book-maker as an arrear of land revenue.

26. The State Government may make rules for securing the payment of the totalisator tax and the betting tax, the production and inspection of accounts kept under this chapter and generally for carrying into effect the provisions of this chapter, and for dealing with such matters as are therein directed to be prescribed.

Power to make rules.

**Repeal
and sav-
ings.**

27. (1) The Bengal Amusements Tax Act, Act, 1922, as **Bengal Act 5**
extended to Tripura under section 2 of the Union Territories (Lawa) **of 1922.**
Act, 1950 (herein-after referred to as the said Act) is hereby **30 of 1950.**
repealed.

(2) Notwithstanding the repeal of the said Act, anything
done or any action taken or any proceedings started or any appeal
preferred or any legal effect produced by or under the provisions
of the said Act shall be deemed to have been done, taken, started,
preferred or produced by or under the corresponding provisions of
this Act as if such corresponding provisions were in force on the
day on which such thing was done or such proceeding was started
or such appeal was preferred or such legal effect was produced.

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**LIST OF AMENDMENTS.**

1. The Tripura Amusements Tax (Amendment) Act, 1979, w.e.f. 1.11.1979.
2. The Tripura Amusements Tax (Second Amendment) Act, 1987, w.e.f. 26.5.1987.
3. The Tripura Amusements Tax (Third Amendment) Act, 1990, w.e.f. 14.9.1990.