



**TAMIL NADU
GOVERNMENT GAZETTE
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Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Ordinance which was promulgated by the Governor on the 26th September 2017 is hereby published for general information:-

TAMIL NADU ORDINANCE No. 5 OF 2017.

An Ordinance to amend the Tamil Nadu Local Authorities Entertainments Tax Act, 2017.

WHEREAS the Legislative Assembly of the State is not in session and the Governor of Tamil Nadu is satisfied that circumstances exist which render it necessary for him to take immediate action for the purpose hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor hereby promulgates the following Ordinance:—

1. (1) This Ordinance may be called the Tamil Nadu Local Authorities Entertainments Tax (Amendment) Ordinance, 2017.

Short title and commencement.

(2) It shall come into force at once.

2. In section 3 of the Tamil Nadu Local Authorities Entertainments Tax Act, 2017 (hereinafter referred to as the principal Act), for sub-section (2) excluding the Explanations thereunder, the following shall be substituted, namely:—

Amendment of section 3.

Tamil Nadu
Act 20 of
2017.

“(2) The entertainments tax on cinematograph exhibition shall be calculated at the following rates on each payment for admission to any cinematograph exhibition in the theatres located,—

(i) within the limits of the Municipal Corporations, Municipalities, Special Grade and in the theatres, whether permanent or semi-permanent, within five kilometers from the outer peripheral limits of such areas of the Municipal Corporations and Municipalities, Special Grade,—

(A) at the rate of thirty percent of the gross payment for admission exclusive of the amount of the tax for new film; and

(B) at the rate of twenty percent of the gross payment for admission exclusive of the amount of the tax for old film;

(ii) in the areas other than those specified in clause (i), at the rate of twenty per cent of the gross payment for admission exclusive of the amount of the tax for new or old film.”.

Amendment of
section 17.

3. In section 17 of the principal Act, to sub-section (1), the following proviso shall be added, namely:—

“Provided that the inspecting officer shall not enter any place of entertainment without the prior permission of such officer as may be authorised by the local authority concerned.”.

26th September 2017.

CH. VIDYASAGAR RAO,
Governor of Tamil Nadu.

EXPLANATORY STATEMENT.

The representatives of the Tamil Film Industry have represented to the Government to resolve certain issues regarding levy of entertainments tax under the Tamil Nadu Local Authorities Entertainments Tax Act, 2017 (Tamil Nadu Act 20 of 2017) and other connected matters. The Government have constituted a High Level Committee with Secretaries to Government of various Departments and the representatives of the Tamil Film Industry as its members, to resolve the issues raised by the Tamil Film Industry.

2. After detailed discussion, the Committee submitted its recommendations for the consideration of the Government. After careful examination of the recommendations, the Government have decided to amend sections 3 and 17 of the said Tamil Nadu Act 20 of 2017, so as to levy entertainments tax on cinematograph exhibition on each payment for admission exclusive of the amount of the tax and also to permit the inspecting officer to inspect any place of entertainment only with the prior permission of the officer authorised by the local authority concerned.

3. The Ordinance seeks to give effect to the above decision.

(By order of the Governor)

S.S. POOVALINGAM,
Secretary to Government,
Law Department.