

SIKKIM ENTERTAINMENT TAX ACT 1980

SIKKIM GOVERNMENT EXTRAORDINARY PUBLISHED BY AUTHORITY GAZETTE No. 79
 Gatgok, Friday, September 19, 1980 LAW AND LEGISLATIVE DEPARTMENT NOTIFICATION No.
 il/LL/80. Dated Gangtok, the 18th September, 1980. The following Act of the Sikkim Legislative
 Assembly having received the assent of the Governor on the 16th day of September, 1980, is hereby
 published for general information. SIKKIM ACT NO. OF 1980. THE SIKKIM ENTERTAINMENT TAX
 ACT, 1980. AN ACT to provide for imposition of a tax on entertainments and other amusements, Be it
 enacted by the Legislative Assembly of Sikkim in the Thirty-first Year of the Republic of India. 2. ()
 This Act may be called the Sikkim Entertainment Tax Act, 1980. It extends to the whole of Sikkim. (2) It
 shall come into force on such date as the State Government may, (3) notification in the official Gazette,
 appoint. In this Act, unless there is anything repugnant in the subject or context, Short title, ex- tent and
 co- mmencement Definitions in (a) (b) (d) (e) 'admission to an entertainment' includes admission to any
 place which the entertainment is held ; "aiculture" includes horticulture and livestock breeding;
 entertainrncnt' incl any exhibition, performance, amusement, name or sport to-which persons are admitted
 on payment; Explanation : The exhibition of news reels, documentaries, adver- tisement, slides and
 cartoons, whether before Or during the exhibition of a feature film is " entertainment" " Government"
 means the Government of the State of Sikkim; 'notification" means a notification published in the official
 Gazette; payment lbr admission" includes- any payrne!it made by a person who, having been admitted to
 one part of a place of entertainment is subsequently admitted to another part theveOV, for admission to
 which a payment involving -tax Or more tax is ; (g) (h) Taxon payment 3. (1) 2 (ii) any payment for seats
 or other accommodation in a place of' enter- tainment; (iii) any payment for a programme or synopsis of an
 entertainment ; and (iv) any payment for ony- purpose whatsoever connected with an en- tertainment
 which a person is required to make as a condition of attending or continuing to attend the entertainment in
 addition to the payment, if any, for admission to the entertainment; 'proprietor" in relation to any
 entertainment includes any person res- ponsible for the management thereof; Explanation— A person
 charged with the work of admission to an entertainment is For purposes of sections 5 and 6 a person
 responsible for the management; society" includes a company, institution, club or other association of
 persons by whatever name called, There shall be levied and paid on all payments for admission to any en-
 for admission to tertainment, a tax called entertainnnent tax at a rate not exceeding fifty per cent Of the
 payment for admission where such payment does not exceed one rupee and not excee- en tertainmen t ding
 seventy-five per cent thereof in any other case as the Government may from time to time specify by a
 notification in this behalf and the tax shall be collected by the pro- prictor and paid to the Government in
 the manner prescribed. If in any entertainment to which aclpnission is generally on payment, any (2)
 person is admitted free of charge or on a concessional rate, he would be liable to pay the same amount of
 entertainment tax as would bc. payable by him had he been admitted on full payment to the class to which
 he is entitled. Amount payable 4. NVhere the payment for admission to an entertainment is made by means
 of a lump sum paid ars a subscription or contribution to any society or for season tickets, the on lumpsum
 subscription as entertainment tax shall be paid on the amount of the lump sum but where the Government
 contributions or is of the opinion that the payment of a lump sum or any payment for a ticket represents on
 season tickets payment for other privileges, rights or purposes besides the admission to an entertain- rncnt,
 the tax shall bc charged on such amount as appears to the Government to repre- sent the right of admission
 to entertainments in respect' of which the entertainment tax is payable. (r) Save as otherwise provided in
 this Act, no person, other than a person who Manner of ad- mission and pay- has some duty to perform in
 connection with the entertainment or a duty imposed ment Prohibition ag- ainst entry and penalty upon
 him by law, shall be admitted to any entertainment, except with a ticket denoting that the proper
 entertainment tax payable under section 3 or section 4 has been paid. (2) The Government may, on such
 conditions as may be prescribed, require the proprietor to pay the amount of the entertainment tax due
 either— by stamping the tickets with a seal or with an impressed, embossed , engraved or adhesive stamp
 (not used before) issued by the Government for the purpose of revenue and denoting that the proper
 entertainment tax payable under section 3 or section 4 has been paid, or in accordance with returns of the
 payments for admission to the enter- (b) tainment and on account of the tax ; or by a consolidated payment

of a percentage, to be fixed by the Government (c) of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the tax; or in accordance with results recorded by any mechanical contrivance (d) which automatically registers the number of persons admitted. For the purpose of bringing uniformity in the realisation of entertainment (3) tax the Government shall classify the entertainments in the manner prescribed. The decision Of the Government under sub-section (3) shall be final and (4) shall not be questioned .in any Court of law. (r) No person liable to pay entertainment tax shall enter or obtain admission to an entertainment without payment of the tax leviable under section 3 or section 4. (2) Any person who enters or obtains admission to an entertainment in contravention of the provision of sub-section (1), shall on conviction before a Magistrate, be liable to pay a fine not exceeding two hundred rupees and shall in addition be liable to pay the tax which would have been paid .by him. 3 If any person liable to pay entertainment tax is admitted to a place of enter- tainment without payment Of the tax leviable under section 3 or section 4 the proprie- of the entertainment to which such person is admitted shall, On conviction before a MAQistrate, be liable in respect Of every such contravention to a fine not exceeding rupees five hundred. (1) The entertainment tax shall not be charged on payment for admission to Exemptions any entertainment where the Government is satisfied— (a) that the whole. of the collections therefrom are devoted to philanthropic, religious or charitable purposes without any deductions for any expenses of the enter- tainment; or (b) that the entertainment is of a wholly educational character, or Explanation: Any question whether any entertainment is of a wholly educational character shall be decided by the Government whose decision shall be final, that the entertainment is provided for partly educational or partly scien- (c) tific purposes 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 industry or agriculture or the manufactu- ring industry, or some branch thereof, or the public health, and which is not conduc- ted for profit, and consists solely of an exhibition of the products of the industry, or branch the-reof for promoting the interest of which the sOciety exists or of materials, machinery, appliances, or Food-stuffs, used in the production of those products, or of articles which are of rnatevial interest in connection with the question relating to the public health, as the case may be. The Government may, by general or special order, exempt either partly (2) or wholly any entertainment or class of entertainment or any class Of the audience or spectators from liabili[y to the entertainment tax. R. Any sum due on account of entertainment tax shall be recovered as an arrear of Recovery as arrears of land revenue land revenue. (1) Any officer authorised by the Government may enter any place of enter- Entry of autho- 9. tainment while the entertainment is proceeding, and any place ordinarily used as a place rised persons of entertainment, at any reasonable time, for tile purposocfcheckingwhcther provisions of the Act or of any rules made thereunder are being complied with. any person prevents or obstructs the entry of any officer so authorised, (2) 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. (3) Every officer authorised under this section shall be deemed to be a public Servant within the meaning of section 2 Of the Indian penal Code, The Government may make rules for securing the payment of the enter- Power to make (r) tainment tax and generally for carrying into effect the provisions of the Act and in par- Rules and Penal- ty for their ticular - breach for the supply and use of stamps or stamped tickets or for the stamping (a) of tickets and for securing the defacement of stamps when used ; for classification of entertainments for the purpose of bringing uniformity (b) in realisation of the entertainment tax; for the use of tickets covering the admission of more than one person and (c) the Calculation of the entertainment tax thereon; for controlling the use of barriers or mechanical Contrivance(including the (d) prevention of the use of the same barrier or mechanical contrivance for payment of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivance. for the checking of admission, the keeping of accounts and the furnishing (e) of returns by the priprictors of entertainments to which the provisions of sub-section (2) of section S are applied or in respect of which the arrangements approved by the Government for furnishing returns are made under the said provisions; (f) for the renewal Of damaged or spoiled stamps ; for the keeping of accounts of all stamps used under this Act, (g) for the presentation and disposal of applications for exemption from pay- (h) ment of the entertainment tax, made under the provisions of this Act; for the exenption from the entertainment tax of any class Of the audience or spectators. 4 it? any person acts in contravention of, ov fails to comply with, any such rules he Shall, on conviction before a Marristvate , be

liable in respect Of each offence to fine exceeding two hundred rupees. Revocation and Notwithstanding anything contained, in any other law and without prejudice to the provisions of section 6, the District Magistrate may by order revoke or suspend any suspension of licence for licence for an entertainment granted under any law for the time being in force, if the tainted prohibition against re-sale of tickets. Repeal and Savings proprietor of such entertainment is convicted under the provisions of this Act. A copy of the order shall be communicated immediately to the proprietor who may appeal to the Government or such officer as the Government may specify in this behalf within one date on which the is served on him. The order passed in appeal final. (v) The order of the District Magistrate shall be deemed to be duly served if a copy thereof is delivered to the proprietor in person, or if the District Magistrate is satisfied that such personal service cannot be made, then by affixation of a copy of the order at a prominent place at the site of the said entertainment. (2) the purpose of this section the word "licence" be to include a licence or permit for any entertainment by any authority. (1) Notwithstanding anything contained in any other law for the time being in force, a ticket for admission to an entertainment shall not be resold for profit by the proprietor thereof. (2) Whosoever resells any ticket for admission to an entertainment for profit shall be punishable with a fine not exceeding rupees two hundred, (1) On and from the commencement of this Act, all Sikkim Laws, relating to matters for which provisions have been made in this Act and in force, immediately before such commencement, shall stand repealed. (2) Notwithstanding such repeal, anything done or action taken or proceedings commenced or tax imposed under the repealed Sikkim Laws shall be deemed to have been done, or taken or commenced or imposed under the provisions of this Act as if this Act was in force at the time such thing was done or action taken or proceedings commenced or tax imposed. By Order of the Governor, B. R. PRADHAN, Secretary to the Government of Sikkim, Law and Legislative Department, Government of Sikkim, F. No. 16 (84)LL/79. SIKKIM GOVERNMENT EXTRAORDINARY PUBLISHED BY AUTHORITY GAZETTE No 25 No. 3/LD/1984. Gangtok, Thursday, March 29, 1984 GOVERNMENT OF LAW DEPARTMENT GANGTOK. NOTIFICATION Dated the 23rd March, 1984. The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 22nd day of March, 1984, is hereby published for general information:— 8 of 1980. THE SIKKIM ENTERTAINMENT TAX (AMENDMENT) ACT, 1984 (ACT NO. 3 OF 1984) AN ACT to amend the Sikkim Entertainment Tax Act, 1980. [22.3.1984] Be it enacted by the Legislature of Sikkim in the Thirty-fifth Year of the Republic of India as follows:— (1) This Act may be called the Sikkim Entertainment Tax (Amendment) Act, 1984. Commencement. (2) It extends to the whole of Sikkim. (3) It shall come into force at once. In the Sikkim Entertainment Tax Act, 1980 (hereinafter referred to as the principal Act), in section 2, in clause (c), after the word "entertainment" and before the word "includes" the words "means exhibition of films and" shall be inserted. In the principal Act, after section 3, the following sections shall be inserted, namely:— 3A, 3B, 3C and 3D. "3A. (1) Where the entertainment is provided by video exhibition for admission, the Government may realise the entertainment tax in a lump sum not exceeding three thousand rupees in a lump per month as the Government may, from time to time, by notification, specify and having regard to the population different rates may be specified for different areas in the State. Proprietor to 3B. furnish security and other information. Offences under this Act and Act 20 of 1978 to be cognizable. Burden of proof. Amendment of Act 20 of 1978. (2) (3) (1) (2) 2 The provisions of this section and section 3D shall also apply to the entertainment provided by video exhibition by an association or club of more than ten individuals. The entertainment tax under this section shall be payable monthly in advance in such manner as may be specified by the Government, by notification. The proprietor of the place where entertainment is provided by video exhibition shall, before the licence is granted, be required to deposit an amount not exceeding three thousand rupees as may be specified by the Government, by notification, by way of security for the payment of the entertainment tax under sub-section (1) of section 3A. Such proprietor shall, by an application in writing, intimate to the Government or an officer authorised by it under section 9 of this Act the place where entertainment is provided by video exhibition. Notwithstanding anything contained in any law relating to criminal procedure for the time being in force in Sikkim, every offence under this Act and the Sikkim Cinemas (Regulation) Act, 1978 shall be cognizable, bailable and triable summarily by a Judicial Magistrate of the first class. Where more than ten persons are found gathered at a place where entertainment is being provided by video exhibition, the burden of proving that the persons so gathered are

members of the family of, or have been admitted without payment for admission shall lie on the person providing such entertainment" 4. In the Sikkim Cinemas (Regulation) Act, 1978— (a) in section 2, (i) after clause (a), the following clause shall be inserted, namely • 'film' means a cinematograph film and 'aa) includes any tape or cassette of moving pictures or series of moving pictures used in video cassette player or recorder"; (ii) after clause (d), the following clause shall be inserted, namely "video exhibition" means the exhibition of film through video cassette recorder or player and includes the exhibition of film through television or apparatus attached to television or the machine for transferring the film to the television screen or any other apparatus which shows a film on screen through any means other than the cinema projector" (b) after section 4, the following section shall be inserted, namely:— The procedure for grant of licence, the fees payable therefor, the terms, conditions and restrictions subject to which licence may be granted under this Act for public exhibition by means of a cinematograph including video exhibition shall be such as may be prescribed"r B. R. PRADHAN, Secretary to the Government of Sikkim,' Law Department. PRINTED AT THE SIKKIM GOVERNMENT PRESS, GANGTOK GOVERNMENT SIKKIM EXTRAORDINARY GAZETTE PUBLISHED AUTHORITY Gangtok, Wednesday, 7th October, 1998 GOVERNMENT OF SIKKIM LAW DEPARTMENT GANGTOK. No. 220 No. 6/LD/98/ Dated the 5th October, 1998 NOTIFICATION The following Act of the Sikkim Assembly having received the assent of the Governor on 23rd day of September, 1998 is hereby published for general information:- THE SIKKIM ENTERTAINMENT TAX (AMENDMENT) ACT, 1998 (ACT NO. 6 OF 1998) AN ACT further to amend the Sikkim Entertainment Tax Act, 1980. Be it enacted by the Legislature of Sikkim in the Forty-ninth Year of the Republic Of India as follows;- Short title, extent and commencement. Amendment of section 2. (2) (1) This Act may be called the Sikkim Entertainment Tax (Amendment) Act, 1998. It extends to the whole of Sikkim. It shall come into force at once. In the Sikkim Entertainment Tax Act, 1980, (hereinafter referred to as the "principal" Act). in section 2,- after clause (b) the following clause shall be inserted, namely:— cable television' means a system organised by any proprietor on payment or any contribution or subscription or installation charges or connection charges or any other charges collected in any manner whatsoever from subscribers for exhibition of films or moving pictures or series of pictures or serials by means of transmission of television signals by wire where subscriber's television set is linked by metallic Coaxial cable or optic fibre cable to central system the head end, owned by the proprietor by using a video cassette or disc or bench, recorder or player or similar such apparatus on which prerecorded video cassettes or discs or both played or replayed and the film or moving pictures or series of pictures serials, or any other programmes which are viewed and heard on the television receiving set at a residential or non-residential place of the Subscriber" (2) after clause (t) the following clause:- shall be inserted, namely • '(bbb)" disc-antenna means.- an apparatus installed by the proprietor which receives television signals which enables viewers tune into transmission and is erected or installed for exhibition of films or moving pictures or series of pictures. or serials- or any other programme by means of transmission of television signals by wire where subscriber television at the residential or non-residential place are linked by metallic coaxial cable or optic fibre cable, • central system owned the head end, On payment the subscriber any contribution and subscription or installation charges or connection charges or any other charges collected in any manner whatsoever' Amendment Of Section 3A. Insertion of new section 3A". Tax on exhibition of entertainment by means of disc or cable television and furnishing of returns". 3. 4. 2 in clause (c), (i) after the word "payment", the following shall be added, namely "or in the case of television exhibition with the aid of any type of antenna with a cable network attached to it or cable television, for which persons are required to make payment by way of contribution or subscription or installation charges or any other charges collected in any manner whatsoever " in the Explanation, after the word "entertainment" the following Shall be added, namely:- "and also includes any exhibition by cinematograph including video exhibition or television exhibition with the aid of any type antenna with a cable network attached to it or cable television, for the purpose of transmitting serials to subscribers", in clause (f) after sub-clause (iv), the following sub-clause shall be inserted, namely "(v) any payment made by subscriber by way of contribution or installation charges or connection charges or any other charges collected by a proprietor in any manner whatsoever for television exhibition With aid of any type of disc antenna with cable network attached to it in clause (g) after the word 'thereof' the following shall be added, namely • 'or responsible for, or for the time being in charge of management of providing or maintaining or operating cable connection from any type of disc antenna or

cable television; Whether or not he has obtained Licence or Certificate or Registration, if any, for such entertainment under any law for the time being in force". (6) after clause (h) The following clause shall be inserted, namely:- "(i) "tax " means an entertainment tax levied under this Act". In the principal Act, in Section 3.4. in sub section for the words "three thousand rupees" the words "Ten thousand rupees" be substituted, In the principal Act, after section 5, the following section shall be inserted, namely:- "SA, (1) Notwithstanding anything contained in section 3, 3A, 3B, 4 and 5 of this Act. there shall be levied and paid by the proprietor to the State Government tax at the rate of 25 percent of the total payment made by every subscriber by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever, to the proprietor for the exhibition of films or moving pictures, series of pictures by means of any type of disc antenna or cable television (2) Where the number of subscribers increases in any period during the financial year, the proprietor shall have to pay the tax per subscriber at the rate prescribed under sub-section (1) for such period in which increase takes place. (3) The tax leviable under sub-section (1) shall be paid within such period and in such manner as may be prescribed, (4) Every proprietor providing an entertainment with the aid of any type of disc antenna or cable television shall furnish such return relating to number of connection holders and the payment of tax to such officer, in such manner and within such period as may be prescribed " By Order of the Governor, T.D RINZING Secretary to the Govt. of Sikkim, Printed at Sikkim Government Law Department. F. No. 16 (188)LD/88-98 Press, Gangtok.

