



The Kerala Additional Tax on Entertainments and Surcharge on Show Tax  
(Amendment) Act, 1973

Act 8 of 1973

Keyword(s):  
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Amendment appended: 20 of 1975

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**Act 8 of 1973**

**THE KERALA ADDITIONAL TAX ON ENTERTAINMENTS AND  
SURCHARGE ON SHOW TAX (AMENDMENT)ACT, 1973<sup>[1]</sup>**

*An Act further to amend the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963.*

*Preamble.* —WHEREAS it is expedient further to amend the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963, for the purpose hereinafter appearing;

Be it enacted in the Twenty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Additional Tax on Entertainments and Surcharge on Show Tax (Amendment) Act, 1973.

(2) It shall come into force on the 1st day of April, 1973.

2. *Omission of section 2A.*—Section 2A of the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963 (22 of 1963), shall be omitted.

3. *Repeal.*—The Kerala Additional Tax on Entertainments and Surcharge on Show Tax (Amendment) Act, 1972 (7 of 1972), is hereby repealed.

**THE KERALA ADDITIONAL TAX ON ENTERTAINMENTS AND  
SURCHARGE ON SHOW TAX (AMENDMENT) ACT, 1975 [\[1\]](#)**

**(Act 20 of 1975)**

*An Act further to amend the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963.*

Preamble. —WHEREAS it is expedient further to amend the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Twenty-sixth Year of the Republic of India as follows: —

1. *Short title and commencement* . —(1) This Act may be called the Kerala Additional Tax on Entertainments and Sur charge on Show Tax (Amendment) Act, 1975.

(2) It shall come into force on such date as the Govern ment may, by notification in the Gazette, appoint.

2. *Substitution of new section for section 2* . — For section 2 of the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963 (22 of 1963) (hereinafter referred to as the principal Act), the following section shall be substituted, namely: —

"2. *Levy of additional tax on entertainments* . —With effect on and from the commencement of the Kerala Additional Tax on Entertainments and Surcharge on Show Tax (Amend ment) Act, 1975, there shall be levied on each price for admission to any entertainment which is subject to the levy of entertain ments tax under section 3 of the Kerala Local Authorities Entertainments Tax Act, 1961(20 of 1961), an additional tax on entertainments calculated at the rate of sixty per cent of the entertainments tax.

(2) Where the entertainments tax is compounded for a consolidated payment under section 4 of the Kerala Local Authorities Entertainments Tax Act, 1961 (20 of 1961), the additional tax on entertainments shall be sixty per cent of the amount so compounded."

3 . *Amendment of section 4* . —In section 4 of the principal Act, the last sentence shall be omitted.