



The Tripura Entertainment Tax Act, 1997

Act 4 of 1997

Keyword(s):

Cable Television Network, Entertainment, Payment for Admission, Subscriber, Tax Ticket

Amendment appended: 4 of 2014

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Tripura Act No. 4 of 1997

*THE TRIPURA
ENTERTAINMENT TAX
ACT, 1997*

THE TRIPURA ENTERTAINMENT TAX ACT, 1997

**An
Act**

to update and consolidate the Tripura Amusement Tax Act, 1973 and the Tripura Cinemas (Regulation) Act, 1985 and to restructure the rate of taxation and the matters connected therewith or incidental thereto,

Whereas it is expedient and necessary to replace the present Acts, namely, the Tripura Amusement Tax Act, 1973 and the Tripura Cinemas (Regulation) Act, 1985, by one which consolidates the existing Acts, is comprehensive and modifies the tax structure which was impeding the growth of Cinema industries and other modes of entertainment.

Be it enacted by the Tripura Legislative Assembly in the forty eighth year of the Republic of India, as follows :—

- Short Title, Extent and Commencement.**
1. (1) This Act may be called the Tripura Entertainment Tax Act, 1997.
 - (2) It extends to the whole of Tripura.
 - (3) It shall come into force on such date as the State Government may, by notification in Official Gazette, appoint.

In this Act, unless there is anything repugnant in the subject or context ;

- Definitions.**
2. (a) "admission" means admission as spectator or as one of an audience or as a participant to any place where entertainment is held.
 - (b) "Cable Television Network" shall have the same meaning as defined in the Cable Television Network (Regulation) Act, 1995.
 - (c) "Commissioner" means the Commissioner of Entertainment Tax appointed under section 5 ;

- (d) "Entertainment" includes any theatre, circus, cinematographic or other exhibition, video shows for public, performance, amusement, game or sport, cable television network and any other class of entertainment that the State Government may notify, to which persons are admitted for payment ;
- (e) "Payment for admission" includes :
 - (i) any payment for seat or other accommodation in any form in a place of entertainment ;
 - (ii) any payment for a programme or synopsis of an entertainment ;
 - (iii) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing or enjoyment of the entertainment, which without the aid of such instrument or contrivance such person would not get ;
 - (iv) any payment, by whatever name called for any purpose whatsoever, connected with an entertainment, which a person is required to make in any form as a condition of attending or continuing to attend the entertainment, either in addition to the payment, if any, for admission to the entertainment or without any such payment for admission ;
 - (v) any payment made by a person, who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which payment involving tax or more tax is required ;

Explanation :- any subscription raised or donation collected in connection with an entertainment in any form shall be deemed to be payment for admission.

- (f) "person" means and includes

- (i) an individual,
- (ii) a Hindu undivided or a joint family,
- (iii) a company,
- (iv) a firm,
- (v) an association of persons or body of individuals whether incorporated or not,
- (vi) a Department of any Government,
- (vii) a local authority, and
- (viii) every artificial juridical person, not falling within any of the preceding sub-clauses ;
- (g) "Proprietor" in relation to any entertainment means the owner and shall also include manager, organiser and any person responsible for, or, for the time being, in charge of the management thereof ;
- (h) "State Government" means the Government of Tripura ;
- (i) "Subscriber" shall have the same meaning as defined in the Cable Television Network (Regulation) Act, 1995 ;
- (j) "tax" means Entertainment tax payable under the Act ;
- (k) "ticket" means a ticket or a complimentary pass for the purpose of securing admission to an entertainment in accordance with the provisions of this Act or the rules made thereunder, and a 'duplicate ticket' means a set of tickets used or intended to be used otherwise than in accordance with this Act or the rules made thereunder ;

3. (1) Except as otherwise expressly provided in this Act, there shall be charged, levied and paid to the State Government tax at the rate specified in the schedule attached to this Act for admission to any entertainment : **Tax on payment for admission to entertainment.**

Provided that the State Government may, from time to time by notification , and subject to such conditions as may impose, fix a higher rate of tax not exceeding one hundred percent or any lower rate of tax payable under this act on account of admission to any entertainment ; and thereupon the schedule shall be deemed to have been amended accordingly.

(2) Subject to such restriction and conditions , as may be prescribed, the State Government may, by general or special order, make an exemption, or reduction in rate in respect of any entertainment or classes of entertainment.

(3) Where exemption from the levy of tax under this Act on any entertainment is claimed by a proprietor under the provision of this section the burden of proof shall lie on such proprietor and the Commission may require the proprietor to substantiate the claim in the manner prescribed.

4. Proprietor of a cable television network shall be liable to pay tax at such rate for every subscriber to such cable television network as specified in the schedule attached to this act : **Tax on Cable Television Network.**

Provided that the State Government may, from time to time by notification and subject to such conditions as may impose , fix a higher or lower rate of tax not exceeding one hundred rupees per subscriber ; and thereupon the schedule shall be deemed to have been amended accordingly.

5. (1) The State Government may, for carrying out the purpose of this Act, appoint a Commissioner of Entertainment Tax and such other persons to assist him, as it thinks fit. **Tax Authority.**

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required by or under this Act.

(3) The State Government may, instead of appointing any person under sub-section (1), invest, by notification, any officer to exercise any power under this Act and also specify therein the area in which power is to be exercised and thereupon such officer or officers shall be deemed to have been appointed under sub-section (1).

(4) All persons appointed under this section shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860

**Compulsory
Licence.**

6. (1) No person shall carry on any entertainment where admission is given against payment unless he has been given a licence and possesses a certificate of the licence.

Provided that the commissioner may refuse licence to an entertainment if he is satisfied that :

- (a) the proprietor has given any false information, which is likely to result in the evasion of tax;
- (b) the holding of the entertainment is prejudicial to public safety, decency or morality.

(2) Every person required by sub-section(1) to have licence shall apply for licence to the Commissioner in the prescribed manner, and obtain a certificate of licence.

(3) On receipt of an application under sub-section (2) the Commissioner shall, if he is satisfied after such enquiry as may be deemed necessary that the application is in order, give the licence to the applicant.

**Exemption
from licence.**

7. The State Government, may by an order in writing and subject to such conditions and restrictions as it may impose, exempt any entertainment or class of entertainment from the applicability of section 6 above.

**Licence by
Commissioner.**

8. (1) The Commissioner may, in addition to taking any other action under the provisions of this Act require any person who, in his opinion, is liable for licence but has not made an application in this behalf, to apply for licence and give licence to him. The Commissioner may also give licence to a proprietor who fails to apply for licence within a specified time.

Provided that no action under this sub-section shall be taken unless the Commissioner has given notice to the proprietor of his intention so to do and has allowed him a reasonable opportunity of being heard.

(2) Licence given under sub-section (1) shall take effect as if this had been made on the proprietors' application under sub-section (2) of section 6.

9. (1) Commissioner may, if he is of the opinion that public exhibition of any entertainment is prejudicial to public peace, safety, decency or morality, by order, suspend the exhibition of such entertainment in whole or any part of the State.

**Suspension of
Licence.**

(2) A copy of the order passed under sub-section (1) along with a statement of reason shall be sent to the State Government, which may confirm or discharge the order.

(3) An order passed under this section shall remain in force for two months but may be extended by the State Government for any period, as it may think fit.

10. (1) The State Government may, on such conditions as may be prescribed, require the proprietor to pay the amount of the tax payable under section 3—

**Manner of
Payment of tax
and Returns.**

- (a) by stamping tickets with an impressed, embossed, engraved or adhesive stamp, issued by the State Government for the purpose, denoting that proper entertainment tax payable under the section 3 has been paid ; or
- (b) in accordance with returns of the payment for admission to the entertainment and on account of Tax ; or
- (c) by a consolidated payment of a percentage, to be fixed by the State Government, of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the tax ; or
- (d) in accordance with results recorded by any mechanical contrivance which automatically registers the number of persons admitted.

11. (2) Amount of tax payable under section 4 shall be paid in the manner prescribed by the State Government.

**Period of
licence.**

Licence shall be given for a period of one year.

Provided that if the Commissioner is satisfied he may give licence for any period shorter than one year.

Deposit & forfeiture of Security.

12. (1) The Commissioner may for good and sufficient reason, demand, from a proprietor of an entertainment a reasonable security before the entertainment is held and on such demand being made the proprietor concerned shall furnish the security.

(2) Commissioner may deduct any arrears of tax from the security and may vary or forfeit the security in such manner as may be prescribed.

Provided that, no order to forfeit the security shall be made unless, after giving the proprietor reasonable opportunity of being heard, the commissioner is satisfied that the proprietor has evaded the tax.

Liability of Payment.

13. (1) The entertainment tax leviable under section 3 shall be charged in respect of each person admitted for payment and also in respect of each person admitted without payment on a free or complementary pass or ticket and shall be calculated and paid on the number of admissions.

Assessment of Tax.

14. (1) Where the commissioner is satisfied that the proprietor of an entertainment —

- (a) has failed to take licence as required under section 8 ; or
- (b) has failed to submit true and full return in the prescribed form ; or
- (c) possesses or has used duplicate tickets ; or
- (d) has fraudulently evaded or attempted to evade the payment of tax due in any manner whatsoever, he shall, after giving the proprietor a reasonable opportunity of being heard, asses to the best of his judgement, the amount of tax due from the proprietor , and may also impose a penalty equal to ten thousand rupees or double the amount of tax evaded, whichever is larger.

Provided that no such penalty shall be imposed if it is found that the proprietor has deposited ninety percent or more of the tax so assessed before the process of assessment started.

(2) The penalty and tax payable under this section shall be paid by such date as may be specified in the notice of demand and, where no such date is specified, it shall be paid within thirty days of the whole of the notice.

15. (1) Notwithstanding anything contained in section 56 of Indian Eastern Act, 1882, a ticket for admission to an entertainment shall not be resold for profit.

**Provision
against resale
of tickets.**

(2) No person shall sell, resell or purchase any ticket for admission to a cinematographic exhibition in respect whereof tax is payable under section 3, except from the enclosure set apart by the proprietor for the purpose and in such manner as may be prescribed.

16. Where the commissioner is satisfied that the proprietor has deposited tax in excess of the amount actually due, he shall grant a refund in respect of such amount or allow its adjustment against future payment of tax.

**Refund in
certain cir-
cumstances.**

17. Any sum due on account of tax or penalty under any provision of this Act, shall without prejudice to any other mode of recovery available to the State Government under any other law for the time being in force, be recoverable as arrears of land revenue.

Recovery.

18. (1) If any proprietor does not pay into a Government treasury the full amount of tax due from him under this Act on the basis of the return or his account books within the prescribed date, simple interest at the rate of twenty five percent per annum from the first day of the month next following the said date shall be payable by the proprietor upon the amount by which the tax so paid falls short of the amount of tax payable as per his return or account books.

**Interest payable
by Proprietor.**

(2) If the amount of tax paid within the prescribed date is not less than ninety percent of the tax finally assessed, no interest as provided for in sub-section (1) of this section shall be levied.

Inspection. 19. (1) Any office authorised by the State Government or by the commissioner 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 time, with a view to see whether the provisions of this Act or any rules made thereunder are being complied with.

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

(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.

Offences and Penalties. 20. Whoever violates or aids or abets in violation of any of the provisions of this Act and for which no specific punishment is given in the section, shall on conviction before a Judicial Magistrate and in addition to any tax including interest if any, due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding five thousand rupees or with both, and, when the offence is a continuing one, with a daily fine not exceeding two hundred rupees during the period of continuance of the offence.

Offences to be cognizable and bailable. 21. Every offence punishable under any of the provisions of this Act shall be cognizable and bailable.

Provided that no court shall take cognizance of any offence under this Act, or the rules made thereunder except with the previous sanction of the commissioner.

Compounding of offences. 22. (1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after institution of criminal proceedings under this Act, accept from the person who has committed or reasonably suspected of having committed an offence under this Act or the Rules made thereunder and which is punishable under section 18 of this Act, by way of composition of such offence a sum of Rs. 5,000/- or double the amount of the tax recoverable, whichever is greater in addition to the tax, if any, payable.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1) no further proceeding shall be taken against the person in respect of the same offence.

23. No suit shall be brought in any civil court to set aside or modify any assessment made or order passed under the provisions of this Act, and no prosecution, suit or other proceedings shall lie against any officer of the State Government for anything in good faith done or intended to be done under this Act or the rules made thereunder.

Bar of suits in Civil Courts and indemnity.

24. For the purpose of making assessment under section 15 the commissioner shall have power to summon and enforce attendance of witnesses including proprietor and his employees or any of them, and to compel the production of books of account by the same means, and (so far as may be) in the same manner as provided in the case of a Civil Court under the Code of Civil Procedure, 1908.

Power to summon and enforce the attendance of witnesses and production of books of Account.

25. (1) Any person aggrieved by any order of the officer appointed to assist him under sub-section (2) of section 5 may within sixty days of communication of such order prefer an appeal to the commissioner in such manner as may be prescribed.

Appeal.

(2) Any person aggrieved by any order of the commissioner may within sixty days of communication of such order prefer an appeal to the State Government in such manner as may be prescribed and order of the appellate authority shall be final.

26. The Commissioner may, subject to such restrictions and conditions as may be prescribed, delegate, by notification in the Official Gazette any of his powers under this Act to any person appointed under sub-section (2) of section 5 to assist him.

Delegation of Commissioner's powers.

27. (1) The State Government may, makes rules for carrying out the purposes of this Act.

Power to make Rules.

(2) Without prejudice to the generalilty of the foregoing power, such rules may in particular, prescribe.—

- (a) all matters required by this Act to be prescribed ;
- (b) the classes and duties of Officers appointed for the purpose of enforcing the provisions of this Act ;

- (c) the procedures to be followed and the forms to be adopted in proceedings under this Act ;
- (d) the intervals at which, and the manner in which, the tax under this Act shall be payable ;
- (e) the dates by which and the authority to which returns shall be furnished;
- (f) the manner in which refunds shall be made ;
- (g) the fees, if any, for petitions, certificates and other matters ;
- (h) the nature of account to be maintained by a proprietor ; and
- (i) for any other matter necessary for giving effect to the purpose of this Act.

(3) Every rule made by the State Government under this Act shall be laid as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of not less than fourteen days which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session in which it is so laid of the successive session aforesaid the Legislative Assembly agree in making any modification in the rule or the Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Repeal and Savings.

28. (1) The Tripura Amusement Tax Act, 1973 and Tripura Cinemas (Regulation) Act, 1985 (hereinafter referred as the said Acts) are hereby repealed.

(2) Notwithstanding the repeal of the said Acts, 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 Acts 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 action was taken or such proceeding was started or such appeal was preferred or such legal effect was produced.

Schedule

A. Admission to Cinematographic exhibitions including video shows where price of the ticket excluding tax is —

(1) Less than Rs. 3/-	50%
(2) Less than Rs. 20/- but more than or equal to Rs. 3/-	75%
(3) More than or equal to Rs. 20/-	100%

B. Admission to all other entertainment covered under section 3 of the Act where price of the ticket excluding tax is —

(1) Less than Rs. 3/-	25%
(2) Less than Rs. 20/- but more than or equal to Rs. 3/-	50%
(3) More than or equal to Rs. 20/-	100%

Explanation :- Tax calculated as per A and B above shall be rounded off to the nearest multiple of 50 paise.

C. Tax on Cable television network Rs. 10/- per subscriber per month.

No. 75 A

Registered No. N. E. 930.

TRIPURA  **GAZETTE**

Published by Authority

EXTRAORDINARY ISSUE

Agartala, Monday, March 30, 2015 A. D., Chaitra 9, 1937 S. E.

PART--III- Acts of Tripura Legislature

GOVERNMENT OF TRIPURA
LAW DEPARTMENT
SECRETARIAT : AGARTALA

No.F.8(16)-Law/Leg-I/2014

Dated, Agartala 30th March, 2015

NOTIFICATION

The following Act of the Tripura Legislative Assembly received the assent of the Governor on 27-03-2015 and is hereby published for General Information.

D. M. JAMATIA
L.R & SECRETARY, LAW.
GOVERNMENT OF TRIPURA

Tripura Gazette, Extraordinary Issue, March 30, 2015 A. D.

TRIPURA ACT NO. 4 OF 2014.

THE TRIPURA ENTERTAINMENT TAX (AMENDMENT) ACT, 2014

AN

ACT

to amend the Tripura Entertainment Tax Act, 1997.

WHEREAS it is felt expedient to amend the Tripura Entertainment Tax Act, 1997,

BE it enacted by the Tripura Legislative assembly in the sixty sixth year of Republic of India as follows:-

1. Short title and commencement:

- i) This Bill may be called "**The Tripura Entertainment Tax (Amendment) Act, 2014**";
- ii) It extends to the whole of Tripura;
- iii) It shall come into force at once from the date of its publication in the Official Gazette.

2. Amendment of Section 1:

In Sub-section (1) of Section 1 of the Tripura Entertainment Tax Act, 1997 (hereinafter referred to as 'Principal Act'), after the word "Tripura" and before the word "Tax", the word "amusement" shall be substituted with the word "Entertainment".

3. **Amendment of Section 2:**

i) In sub-section (d) of Section 2 of the Principal Act, after the expressions "cable television network" and before the expressions "and any other class of entertainment" the expression " , **all DTH (direct-to-home) services provided through antennae or cable television or any other means or devices and Multi System Operator (MSO) engaged in the business of receiving and distributing satellite television signals, communication network, including production and transmission of programmes and packages.**" shall be added.

ii) After sub-section (k) of Section 2, three new sub-sections namely '(l)', '(m)' and '(n)' shall be inserted, as under:-

"(l) - '**DTH Services**' means distribution of multi-channel television programmes by using a satellite system by providing television signals direct-to-subscriber's premises without passing through an intermediary such as Cable Operator."

"(m) - '**Subscriber**' means a person who receives the signals of television networks and value-added services from direct-to-home (DTH) broad casting service at a place indicated by him to the service provider, without further transmitting it to any other person.

Explanation - In case of Hotel or Restaurant each room or premises where signals of direct to home broadcasting service are received shall be treated as a separate place of entertainment and for that purpose the Proprietor of the Hotel or Restaurant shall be the subscriber for all the rooms or premises that receive signals of the direct to home broadcasting service."

“(n) – ‘Multi System Operator’ means a person engaged in the business of receiving and distributing satellite television signals, communication network, including production and transmission of programmes and packages.”

4. Amendment of Section 4:

In Section 4 of the Principle Act, the expressions, “Proprietor of a cable television network shall be liable to pay tax at such rate for every subscriber to such cable television network as specified in the schedule attached to this Act” shall be substituted by the following expressions:-

“Proprietor of a cable television network shall be liable to pay tax at such rate for every subscriber to such cable television network as specified in the schedule attached to this Act and shall provide a receipt against charges paid, to the subscriber/customer, in the format, as may be prescribed.”

5. Insertion of new Section 4A:

After Section 4 of the Principal Act, a new Section ‘4A’ shall be inserted as follows:-

“4A – The dealers of DTH (direct-to-home) service provider shall be liable to pay tax at such rate as specified in the Schedule attached to this Act on any amount collected from the customer / subscriber against DTH service provided and shall provide a receipt against charges paid, to the subscriber/customer, in the format, as may be prescribed.”

6. Insertion of new Section 4B:

After Section '4A', a new Section '4B' shall be inserted as follows:-

"4B - Tax on Multi System Operator- Notwithstanding anything contained in sections 4 and 4A, there shall be levied and collected a tax at the rate as specified in the Schedule attached to this Act on the amounts received by a Multi System Operator towards distributing satellite television signals, communication network, including production and transmission of programmes and packages and a Multi System Operator shall provide a receipt against charges paid, to the subscriber/customer, in the format, as may be prescribed."

7. Insertion of a new Section:

After Section 6 of the Principal Act, a new Section namely Section '6A' shall be inserted as follows:-

"6A. Registration -

- (1) Notwithstanding anything contained in Section 6, the provider of every direct-to-home (DTH) service and the Multi System Operator (MSO) shall apply for registration to the Commissioner in the prescribed manner;
- (2) If the said authority is satisfied after such enquiry, as may be deemed necessary, that an application for registration is in order, he shall grant Registration to the applicant and issue a Certificate of Registration, in the prescribed form as per Rules made under this Act;

(3) *The Commissioner may, for good and sufficient reasons, to be recorded in writing, require the person, who has applied for registration under sub-section (1), to furnish in the prescribed manner, such security, as may be prescribed for securing proper and timely payment of tax or any other sum payable by him under this Act.*

8. Amendment of Section 10:

After sub-section (1) of Section 10, the following new sub-sections namely sub-section (2), (3) and (4) shall be inserted as under:-

“(2) Every registered DTH Service Provider and Multi System Operator (MSO) shall furnish return in the prescribed form for such period, by such date and to such authority, as may be prescribed;

(3) Every registered DTH Service Provider and Multi System Operator (MSO) required to file return under sub-section (2) shall pay the full amount of tax payable according to the return into the Government Treasury or in such other manner as may be prescribed, and shall furnish alongwith the return a receipted copy of challan showing full payment of such amount;

(4) *If any registered DTH Service Provider or if any registered Multi System Operator (MSO) liable to pay tax under this Act, without sufficient cause, fails to pay the amount of tax due and interest alongwith return, the Commissioner may, after giving such DTH Service Provider or the Multi System Operator (MSO), as the case may be, reasonable opportunity of being heard, direct him to pay in addition to the tax and interest payable by him a penalty, not exceeding one and half times of the tax due but which shall not be less than 10% of that amount.*”

9. Amendment of Section 18:

The expressions, in Section 18 of the Principal Act shall be substituted with the following expressions:-

“If any proprietor fails to pay the amount of tax due within the time prescribed for its payment, such proprietor shall, in addition to the tax, be liable to pay simple interest, at the rate of one and half per cent, per month on the amount of tax not so paid or on any less amount thereof remaining unpaid during such period, for the period commencing on the day following the day of expiry of the due date to the date of payment or the date of assessment, whichever is earlier. If any proprietor fails to pay interest along with the return or revised return in accordance with the provisions of this subsection, such interest shall be levied by the Commissioner or any officer authorized in this behalf by him.

Explanation- For the purpose of calculating interest;-

(a) ‘month’ shall means thirty days;

(b) where the period of defaults is in respect of a period of less than one month, the interest shall be computed proportionately.”

10. Amendment of Schedule:

After Section 28 of the Tripura Entertainment Tax Act, 1997 the existing Schedule shall be substituted by the following new Schedule:

"SCHEDULE"

Sl. No.	Nature of Entertainment	Rate of Entertainment Tax
A	Admission to cinematographic exhibition including video shows.	20% of face value of ticket excluding service charge. A tax free service charge @ Rs.3/- per ticket for AC halls and Rs. 2/- per ticket for Non-AC halls can be taken by the Proprietor in addition.
	The proprietor of a cinema hall, who makes any expansion or modernization of his existing cinema hall through technical up-gradation/introduction of new or additional facilities shall be entitled to retain, by way of subsidy, the amount of entertainment tax collected, under the provisions of the Act for a period of two years or till such date when such amount does not exceed the total amount invested for the purpose of the aforesaid expansion / modernisation, whichever is earlier.	
B	Admission to all other entertainment covered under section 3 of the Act. When price of the ticket excluding tax is;	
	Less than Rs. 3/-	25%
	Less than Rs. 20/- but more than or equal to Rs. 3/-	50%
	More than or equal to Rs. 20/-	100%
	Ticket upto Rs. 100/- in case of theatrical and other similar performances other than cinematographic exhibitions and video shows organised by Cultural Groups.	Nil
	Ticket above Rs. 100/- in case of theatrical and other similar performances other than cinematographic exhibitions and video shows organised by Cultural Groups.	20%

	<i>Puppet Dance (Putul Nach) performed by local group(s)</i>	<i>Exempted</i>
C	Cable Television Network	10% of the monthly subscription subject to a minimum of Rs. 10/- per subscriber per month.
D	DTH (direct-to-home) services	(a) Rs.25/- per subscriber per month in case of individual subscribers. (b) Rs.50/- per TV set served by direct to home service per month in case of hotels.
E	Multi System Operator (MSO)	10% on the amounts received monthly by a Multi System Operator towards distributing satellite television signals, communication network, including production and transmission of programmes and packages.”

D. M. JAMATIA
L.R & SECRETARY, LAW.
GOVERNMENT OF TRIPURA