

The Assam Amusement and Betting Tax Act, 1939

Table of Tax Rate

Mode of entertainment	Rate of Tax
1.(a) In case of games, sports, music or dramatic performances organised by a State body (or any other body affiliated to it) which is either registered under Societies Registration Act, 1860, (Act XXXI of 1860) or affiliated to an All India Body constituted for similar purpose, [u/s 3(1)(a)]	12 ½ percentum of payment for admission
(b) In the case of cinematograph exhibition , where the Payment of admission is - [u/s 3(1)(b)]	
(i) Rupees three or less -	nil
(ii) Rupees four and fifty paise or less, but more than rupee one than rupee one.	thirty percentum of such payment
(iii) More than rupees two -	fifty percentum of such payment
(c) In the case of casual show [u/s 3(1)(bb)]	five percentum of such payment
(d) In any other case , where the payments for admission is - [u/s 3(1)(c)]	
(i) Rupee one or less	fifty percentum of such payment;
(ii) Rupees two or less but more than rupee one.	one hundred percentum of such payment;
(iii) More than rupees two –	one hundred and thirty percentum of such payment;
2. Entertainment tax on Cable Service (w.e.f. 1.2.2000)	
(a) Proprietor of a Cable TV network providing cable service to an individual subscriber	Rs. 10.00 per subscriber per month
(b) Proprietor of a Cable TV network providing cable service to hotels	Rs. 50.00 per TV set per month
(c) Proprietor of a hotel having its	Rs. 50.00 per TV set per month

own Cable TV network
[u/s 3C.]

- 3. Entertainment tax or Race course** 37 ½ percentum of such payment
[u/s 3(2)]
- 4. Service charge** [u/s 3(1)(d)] 20 percentum
Such service charge shall not exceed
- (i) Rupee One per ticket where the existing payment for admission is below rupees three;
 - (ii) Rupees Two and fifty paise per ticket where the existing payment for admission is rupees three and above.
 - (iii) Rupees ten per ticket where the cinematograph exhibition hall provides dolby and digital sound system;
 - (iv) Rupees eight per ticket where cinematograph exhibition hall provides push back seat;
 - (v) Rupees seventeen per ticket where the cinematograph exhibition hall provides air conditioning system with back-up generator.
- 5. Film surcharge** [u/s 3(1)(e)] 20 percentum of the entertainment tax.
- 6. Show Tax for Cinematograph exhibition** At the rate of 10% of the total payment of admission received excluding the amount of tax payable or Rs. 100.00, whichever is less.
For every show [u/s 3A.]