



# வரிச்சட்டங்கள் பற்றிய விளக்கம்

சட்டம் 1939/

, சட்டம் 1939. சட்டம் 1939 க்கு தகுந்த 1939 தர்ப்புள்ளி

1) 1939 சட்டம் 1939/

1(i)	Within the limits of the areas 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) In respect of NEW FILM at the rate of fifteen per cent of the gross payment for admission inclusive of the amount of the tax; B) In respect of OLD FILM at the rate of ten per cent of the gross payment for admission inclusive of the amount of the tax.
(ii)	In areas other than those specified in sub-clause (i), at the rate of ten per cent of the gross payment for admission inclusive of the amount of the tax irrespective of the film being old or new.	
(iii)	For dubbed films exhibited in any theatre in Tamil Nadu the rate is 50% of the gross payment of admission inclusive of the amount of the tax.	
(iv)	With effect from 22-7-2006 full exemption from Entertainment Tax has been given for new film if the film is named in Tamil (GO MS No. 72 CT & R (C1) dated 22-7-2006	
a)	<b><u>Filing of Returns</u></b> Weekly return Monday to Sunday shall be filed with proof for payment of tax on <u>Tuesday</u> .	

b)	<p><b><u>Offences and Penalties</u></b></p> <p>C Fee Rs.1000/- leviable for admission without valid tickets and for excess collection than admissible rate</p>	
2	<p><b><u>Tax on Television Exhibition</u></b></p> <p>i) Within the limits of the Municipal Corporation of Chennai, Madurai, Coimbatore, Tiruchirapalli, Tirunelveli, Salem or any other Corporation that may be constituted under any law for the time being in force;</p> <p>ii) Within the limits of the Municipalities constituted under the Tamil Nadu District Municipalities Act 1920 (Tamil Nadu Act No.5 of 1920)</p> <p>iii) Within the limits of Town Panchayats constituted under the Tamil Nadu Municipalities Act 1920 (Tamil Nadu Act No.5 of 1920) or any other area not specified (i), (ii) or (iv)</p> <p>iv) Within the limits of Village Panchayats constituted under the Tamil Nadu Panchayat Act, 1994 (Tamil Nadu Act No.21 of 1994)</p>	<p>Rs.6,000/- per month.</p> <p>Rs.3,000/- per month.</p> <p>Rs.1,500/- per month.</p> <p>Rs.1,000/- per month.</p>
a)	New Film	15% of the gross payment inclusive of the amount of the tax
b)	Old Film	10% of the gross payment for admission inclusive of the amount of tax

c)	<p>Tax on Television exhibition</p> <p>i) Within the limits of the Municipal Corporation of Chennai, Madurai, Coimbatore, Tiruchirapalli, Tirunelveli, Salem or any other Corporation that may be constituted under any law for the time being in force;</p> <p>ii) Within the limits of the Municipalities constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act No.5 of 1920)</p> <p>iii) Within the limits of Town Panchayats constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act No.C of 1920) or any other area not specified (i), (ii) or (iv)</p> <p>iv) Within the limits of Village Panchayats constituted under the Tamil Nadu Panchayat Act, 1994 (Tamil Nadu Act No.21 of 1994)</p>	<p>Rs.6,000/- per month</p> <p>Rs.3,000/- per month</p> <p>Rs.1,500/- per month</p> <p>Rs.1,000/- per month</p>
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