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 Separate paging is given to this Part in order that it may be filed
 as a separate compilation

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)

New Delhi, the 12th July, 1979/Asadha 21, 1901 (Saka)

**THE ANDAMAN AND NICOBAR ISLANDS ENTERTAIN-
 MENTS TAX (AMENDMENT) REGULATION, 1979**

No. 6 of 1979

Promulgated by the President in the Thirtieth Year of the
 Republic of India.

A Regulation to amend the Andaman and Nicobar Islands
 Entertainments Tax Regulation, 1951.

In exercise of the powers conferred by article 240 of the Constitution,
 the President is pleased to promulgate the following Regulation made by
 him:—

Short
 title
 and
 com-
 mence-
 ment.

1. (1) This Regulation may be called the Andaman and Nicobar
 Islands Entertainments Tax (Amendment) Regulation, 1979.

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

2. In section 3 of the Andaman and Nicobar Islands Entertainments
 Tax Regulation, 1951, for sub-section (1), the following sub-section shall
 be substituted, namely:—

Amend-
 ment of
 section 3.

1 of 1951.

‘(1) On each payment for admission to an entertainment in
 any local area to which this Regulation is for the time being appli-
 cable, there shall be levied and paid to the Central Government, a

tax (hereinafter referred to as “entertainments tax”), at the following rates, namely:—

Where the payment, excluding the amount of the tax—

does not exceed fifty paise	five paise;
exceeds fifty paise but does not exceed one rupee	fifteen paise;
exceeds one rupee but does not exceed two rupees	twenty-five paise;
exceeds two rupees but does not exceed three rupees	forty paise;
exceeds three rupees but does not exceed four rupees	fifty paise;
exceeds four rupees but does not exceed five rupees	seventy-five paise;
exceeds five rupees but does not exceed six rupees and fifty paise	one rupee;
exceeds six rupees and fifty paise but does not exceed ten rupees	one rupee and fifty paise;
exceeds ten rupees	one rupee and fifty paise plus seventy-five paise for every five rupees or part thereof in excess of the first ten rupees.’

N. SANJIVA REDDY,
President.

R. V. S. PERI SASTRI,
Secretary to the Govt. of India.