

**KARNATAKA ACT NO 25 OF 2005**  
**THE KARNATAKA ENTERTAINMENTS TAX (AMENDMENT) ACT, 2005**  
**Arrangement of Sections**

**Sections:**

1. Short title and commencement
2. Insertion of new Section 4-AA

**STATEMENT OF OBJECTS AND REASONS**

To give effect to the decision taken to re-introduce the provision of collection of tax free service charges by the cinema theatre owners for maintenance of the theatres as requested by the film industry.

Hence the Bill.

(L.A. Bill No.23 of 2005)

(Entry 62 of list II of Seventh Schedule to the Constitution of India.)

## KARNATAKA ACT NO 25 OF 2005

(First published in the Karnataka Gazette Extra-ordinary on the Twenty fourth day of August, 2005)

### THE KARNATAKA ENTERTAINMENTS TAX (AMENDMENT) ACT, 2005

(Received the assent of the Governor on the Twenty second day of August, 2005)

An Act further to amend the Karnataka Entertainments Tax Act, Act, 1958.

Whereas it is expedient further to amend the Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Fifty sixth year of the Republic of India, as follows:-

**1. Short title and commencement.-** (1) This Act may be called the Karnataka Entertainments Tax (Amendment) Act, 2005.

(2) It shall come into force at once.

**2. Insertion of new Section 4-AA.-** After Section 4-A of the Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958), the following shall be inserted, namely:-

**"4-AA. Collection of Service Charges.-** Every proprietor of a cinema theatre paying tax on cinematograph show under Section 3-A or 4-A, subject to such rules as may be prescribed, may collect as service charges, an amount not exceeding the amount specified in the table below, on each payment for admission to any class, namely:-

**TABLE**

<b>Sl. No.</b>	<b>Classification of Theatres</b>	<b>Amount</b>
1	2	3
(a)	Air-conditioned and Air-cooled Theatres	Upto a maximum of one rupee and fifty paise on each payment for admission.
(b)	Other Theatres but excluding Touring Talkies	Upto a maximum of one rupee on each payment for admission.

Provided that the collection of amount under this section by the proprietor of any theatre existing on the date of coming into force of this Section, shall be in addition to the payment for admission prevalent immediately before such commencement.”

By Order and in the name of the Governor of Karnataka,

**G. Dakshina Moorthy**

Secretary to Government

Department of Parliamentary Affairs and Legislation.