

THE ENTERTAINMENT TAX (AMENDMENT) ACT, 1947.

[BURMA ACT NO. LXX OF 1947.]

[1st December, 1947.]

It is hereby enacted as follows :—

1. This Act shall come into force on the first day of December, 1947.

2. In section 3 of the Entertainment Tax Act, 1947, hereinafter referred to as "the said Act", the following *shall be inserted* as sub-section (2) thereof and the existing sub-section (2) *re-numbered* as sub-section (3) :—

"(2) If the entertainment includes the exhibition of foreign cinematographic films, other than educational or travel films, and when the rental, hire or cost of such films involves payment in the currencies of the United States of America or Canada, the tax levied shall be 80 per centum of the gross takings of the entertainment."

2 3. In section 4 of the said Act—

(a) the following explanation *shall be inserted after* sub-section (1) thereof, namely :—

"*Explanation.*—The expression 'a ticket issued by the Government' includes a ticket imprinted or impressed with a stamp with the authority of the Government and a ticket to which is fixed an unused adhesive stamp issued by the Government." ; and

(b) *after* the semi-colon (;) at the end of clause (a) of sub-section (2) thereof, the word "or" *shall be inserted.*

3 4. In sub-section (1) of section 6 of the said Act, for the word "responsible" the word "reasonable" *shall be substituted.*

4 5. The following *shall be inserted* as section 8A, namely :—

"8A. (1) If the tax payable under this Act is not paid within the time prescribed, it shall be deemed to be in arrear.

(2) Any arrear of entertainment tax, including the expenses of its collection, shall be recoverable as an arrear of income-tax in any manner prescribed in section 46 of the Burma Income-tax Act."

5 6. In clause (f) of sub-section (2) of section 9 of the said Act, the expression "in respect of which the tax due is payable in accordance with the provisions of sub-section (2) of section 4" *shall be deleted.*

7. In clause (i) of sub-section (2) of section 9 of the said Act, for the expression "sub-section (2)" the expression "sub-sections (2) and (3)" *shall be substituted.*

Price.—One anna.]

G.U.B.C.P.O.—No. 41, Secy., F. & R., 18-2-48—1,500—II.