



GOVERNMENT OF NAGALAND  
*FINANCE DEPARTMENT*

**The Nagaland Amusement Tax Act, 1965**

*AND*

**The Rules made thereunder**

NAGALAND ACT NO. 4 OF 1965

THE NAGALAND AMUSEMENT TAX ACT, 1965

(Published in the Nagaland Gazette-Extraordinary, dated  
26th April, 1965)

(Received the assent of the Governor of Nagaland on 16.4.65)

*An  
Act*

**to make an addition to the public revenue of Nagaland and for that purpose to impose a tax on entertainments and other amusements,**

Preamble

Whereas it is necessary to make an addition to the public revenue of Nagaland for that purpose to impose a tax on entertainments and other amusements ;

It is hereby enacted in the Sixteenth Year of the Republic of India as follows :-

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Nagaland Amusement Tax Act, 1965.

(2) It extends to the whole of Nagaland.

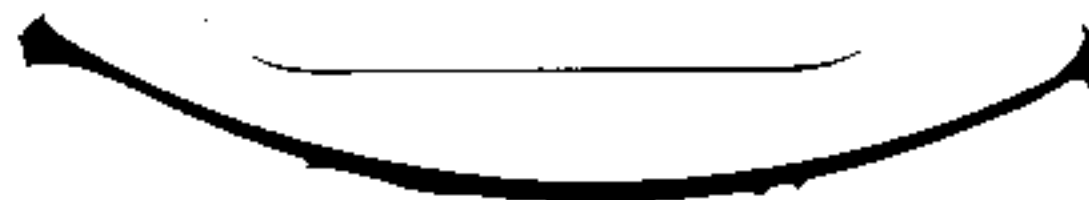
(3) It shall come into force on such date as the State Government may by notification in the Official Gazette, appoint in this behalf.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context-

(1) "Admission" include admission as a spectator or as one of an audience admission for the purpose of amusement by taking part in an entertainment ;

(2) "Admission to an entertainment" includes admission on to any place in which the entertainment is held ;



- (3) "Agriculture" includes horticulture and live-stock breeding ;
- (4) "Entertainment" includes any exhibition, amusement, game or sport to which performance, persons are admitted for payment ;
- (5) "Live-stoek" includes animals of every description ;
- (6) "Payment for admission" includes any payment made by a person who having been admitted to one part or a place of entertainment is subsequently admitted to another part thereof for admission to which a payment involving a tax or a higher rate of tax is required and any payment for seats or other accommodation in a place of entertainment ;
- (7) "Prescribed" means prescribed by rules under this act ;
- (8) "Proprietor" in relation to any entertainment means the owner and shall include manager, organiser and any person responsible for, or for the time being in-charge of the management thereof ;
- (9) "Society" includes a company ; institution, club or other association of persons by whatever name called.

Taxing  
Authorities.

3. The State Government may for carrying out the purpose of this Act appoint a person to be Commissioner of Taxes or empower by notification in the official Gazette, an official to discharge the functions of such authority.

Delegation  
of commi-  
ssioner's  
powers.

4. Subject to such restrictions and conditions as may be prescribed, the Commissioner may by notification in the official Gazette, delegate any of his powers under this Act to any official and any such official shall thereupon exercise the said powers.

Tax on pay-  
ments for  
admission  
to entertain-  
ments.

5. (1) Except as otherwise expressly provided in this Act there shall as from the date on which this Act comes into force, be charged, levied and paid to the Government of Nagaland a tax hereinafter

referred to as the entertainments tax, on all payments for admission to any theatre, cinematograph exhibition, or circus or any class of entertainment to which the State Government may apply this sub-section, at rates specified below :

Act 21  
of 1860

(a) in the case of games, sports, music or dramatic performance organised by the State body (or any other body affiliated to it) which is either registered under the Societies Registration Act, 1860 or affiliated to an all India body constituted for similar purpose twelve and half per centum of such payments.

(b) in any other case, where the payment for admission is

From 1.10.79  
as per the  
Nagaland  
Amusement  
Tax (First  
Amendment)  
Act, 1979

(i) less than one rupee ... thirty per centum of such payment.

(ii) one rupee or more ... fifty per centum of payment.  
but less than two rupees.

(iii) two rupees or more... Seventyfive per centum of such payment.

Provided that there shall not be charged levied and paid to the State Government any tax where the highest payment for admission does not exceeds 25 paise ;

“Explanation” – The rate of tax shall be charged and levied on the payment for admission excluding the tax and if the amount of tax so arrived at is not a multiple of five paise it shall be rounded to the next higher multiple of five paise.

(2) The State Government, may on the application of a proprietor of any entertainment in respect of which the entertainments tax is payable under sub-section (1), allow the proprietor on such conditions as it may prescribe to pay the amount of the tax due by means of a consolidated payment of fifty per centum of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the tax.

Levy of entertainment tax on complimentary passes or tickets.

(3) The entertainments tax shall be charged, levied and paid on all free or complimentary passes or tickets by whatever name called, issued by the proprietor, exhibitor or organiser of the entertainments in respect of admissions without payment to a seat or other accommodation therein.

Liability to pay tax.

(4) The liability to pay the entertainment tax shall be on the proprietor of the entertainments.

Additional tax on cinematograph exhibitions.

6. (1) In the case of cinematograph exhibition in addition to the entertainment tax under section 5, there shall be levied and paid to the State Government of Nagaland for every show a tax at the rate of ten per centum of the total payment for admission received excluding the amount of tax payable under this Act or rupees five whichever is less.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor of the cinematograph exhibition.

(3) The provisions of this Act other than section 5 and 7 shall, so far as may be, apply in relation to the tax payable under sub-section (1) as they apply in relation to the tax payable under section 5.

Admission to entertainments.

7. No person shall be admitted to any entertainment where the payment for admission is subject to the entertainment tax, except :—

(a) with a ticket stamped with an impressed embossed engraved, or adhesive stamp (not before used issued by the State Government for the purpose of revenue and denoting that the proper entertainment tax has been paid.

(b) in special cases with the approval of the State Government, through a barrier which, or by means of a mechanical contrivance which automatically registers the number of persons admitted, unless the proprietor of the entertainment has made arrangements approved by the State Government for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in a manner approved by the State Government the payment of the entertainment tax.



Provided that the provisions of this section shall not apply to the proprietors and the officers of the Government on duty.

Penalty for non-payment of tax.

8. If any person is admitted for payment to any place of entertainment and the provisions of section 7 are not complied with, the proprietor of the entertainment to which person is admitted shall, on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding five hundred rupees, and shall in addition be liable to pay any tax which should have been paid.

Section 7 and 8 not to apply in certain cases.

9. The provisions of sections 7 and 8 shall not apply to any entertainment in respect of which a consolidated payment is made under section 5 subsection (2).

Manner of payment.

10. (1) The entertainment tax shall be charged in respect of each person admitted for payment, and in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket and in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

(2) The entertainment tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor.

(3) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or a contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment, or involving such right of admission without further payment or at a reduce charge the entertainment tax shall be paid on the amount of the lump sum, but where the State Government is of opinion that the payment of a lump-sum or any payment for ticket represents payment for other privileges, right or purposes besides the admission to an entertainment covers admission to an entertainment during any

period for which the tax has not been in operation, the tax shall be charged on such an amount as appears to the State Government to represent the right of admission to entertainments in respect of which the entertainment tax is payable.

(4) the tax referred to in sub-section (1) of section 6 shall be paid in such manner and by such time as may be prescribed.

Exemption 11. (1) The entertainment tax shall not be charged on payments for admission to any entertainment where the State Government is satisfied—

(a) that the whole of the takings thereof after deducting the actual expenses of the entertainment to a maximum of twentyfive per centum of the total receipt are devoted to philanthropic, religious or charitable purposes; or

(b) that the entertainment is of a wholly educational character (any question on that point to be determined in the case of difference by the State Government in the Department of Education); or

(c) that the entertainment is provided for partly educational or partly scientific purposes by a society not conducted or established for profit; or

(d) that the entertainment is provided by a society which is established solely for the purpose of promoting the interest of the industry of agriculture, or the manufacturing industry or some branch thereof or the public health, and which is not conducted for profit, and consists solely of an exhibition of the products of the industry, or branch thereof, for promoting the interests of which the society exists or of materials machinery, appliances, or food-stuff, used in production of those products, or articles which are of material interest in connection with the questions relating to the public health, as the case may be; or

(e) that the entertainment is provided by the management of a Tea Estate for the benefit of the Estate's labour force for which no charge for admission is made.

(2) The State Government may by general or special order, exempt any entertainment or class of entertainments from liability to the entertainment tax.

Refunds in  
certain  
circum-  
stances.

12. Where the State Government is satisfied that the whole of net Proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and that in calculating the net proceeds not more than twenty five per cent of the gross proceeds have been deducted on account of the expenses of the entertainment, they shall repay to the proprietor the amount of the entertainment tax paid in respect of the entertainment.

Recoveries

13. (1) Any sum due on account of the entertainment tax or tax due under section 6 shall be recoverable by the State Government as a public demand.

(2) Any fine imposed under this Act shall be recovered in the manner provided in Code of Criminal Procedure, 1898 for the recovery of fines.

V of  
1898

Inspection

14 (1) Any officer authorised by the State Government for the purpose may enter any place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment at any reasonable time with a view to seeing whether the provisions of this Act or any rules made thereunder are being complied with.

(2) If any person prevents or obstructs the entry of any officer so authorised, he shall in addition to any other punishment to which he is liable under any law for the time being in force, be liable on conviction before a magistrate to a fine not exceeding two hundred rupees.

(3) Every officer authorised under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code 1860. <sup>Act 45 of 1860</sup>



Rules.

15. (1) The State Government may make rules for securing the payment of the entertainment tax and generally for carrying into effect the provisions of this Act, and in particular.

(a) For the supply and used stamps or stamped tickets or for the stamping of tickets sent to be stamped and for securing the defacement of stamps when used ;

(b) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon ; and for the payment of the tax on transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;

(c) for controlling the use of barriers of mechanical contrivances (including the prevention of use of the same barrier or mechanical contrivance for payments of a different amount ) and for securing proper records of admission by means of barriers on mechanical contrivances ;

(d) for the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments to which the provisions of section 5, sub-section (2), are applied or in respect of which the arrangements approved by the State Government of furnishing returns are made under section 7 ;

(e) for the renewal of damaged or spoild stamps and for the procedure to be followed on applications for refund under this Act or under the rules made thereunder;

(f) for the keeping of accounts of all stamps used, under this Act ;

(g) for the presentation and disposal of application for exemption from payment of the entertainments tax, or for the refund thereof, made under the prevision of this Act ; and

- (h) for the rates of fees, for petitions, certificates and other matters.
- (2) If any person acts in contravention of, or fails to comply with any such rules, he shall, on conviction before a Magistrate, be liable in respect of each offence to a fine not exceeding five hundred rupees; and
- (3) Every rule made, under this section shall be laid, as soon as may be after it is made before the Nagaland Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if before expiry of the session in which it is so laid or the sessions immediately following the Nagaland Legislative Assembly agree in making any modification in the rule or the Nagaland Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect of case may be; so however, that any such modification or annulment shall have without prejudice to the validity of anything previously done under that rule.

**Cognizance  
by courts.**

16. No court shall take cognizance of any offence under this Act or under the rules made thereunder except with the previous sanction of the Commissioner and no court inferior to a first class magistrate shall try such offence.

**Power to  
government  
to delegate  
certain  
powers.**

17. The State Government may, by notification in the official gazette, delegate all or any of its powers under this Act, except those conferred upon it by section 15 and by this section to any person or to any authority subordinate to the State Government.

**Repeals  
and savings.**

18. The Assam Amusements and Betting Tax Act, 1939 (Act, No VI of 1939) and the Assam Autonomous Districts (Amusements and Betting Tax) Regulation 1952 (Regulation VI of 1952) as extended to Nagaland shall stand repealed.

Provided that such repeal shall not affect—

- (a) the previous operation of the said Act or Regulation or anything duly done or suffered thereunder ; OR
- (b) any right, privilege obligation or liability acquired, accrued or incurred under the said Act or Regulation; OR
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act or Regulation; OR
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability penalty or punishment as aforesaid ;

Provided further that anything done or any action taken (including any appointment or delegation made, notification, instruction or direction made, certificate of registration granted under the Act or Regulation hereby repealed) shall be deemed to have been done or taken under the corresponding provision of the Act or Regulation and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under this Act.

**THE NAGALAND AMUSEMENT TAX RULES, 1965**  
( Notified on 24th Sept. 1965 )

1. (a) Title—These rules may be called the Nagaland Amusement Tax Rules, 1965 and shall come into force on the first day of October, 1965.

(b) The Commissioner of Taxes, Nagaland shall, subject the control of the Government of Nagaland, Superintendent the administration and collection of tax leviable under the Act.

**CHAPTER-I**

*Entertainment Tax Rules.*

2. (1) Except as is provided by these rules no person shall mark, or cause to be marked in any manner any stamp referred to in clause (a) of section 7 of the Nagaland Amusement Tax Act, 1965.

(2) The proprietor shall keep necessary stock of tickets.

(3) Each Book of Tickets admitting entrance to an entertainment shall contain one hundred tickets and bear a number which should be printed on its cover as well as on each foil of all the tickets in its.

*Register of Books of Tickets.*

(4) Every proprietor shall maintain a Register showing the Number of Tickets printed and brought into use in form No. V.

(5) (a) Different coloured paper shall be used for printing tickets for different classes, provided that where this is not possible the prescribed officer, if he thinks fit and is satisfied, may authorise any proprietor to print different series of books of Ticket marked 'A', 'B' 'C' etc. for different classes.

(b) Each ticket shall contain three foils and shall be printed in form II and all free or complimentary passes or tickets shall be printed in form VI annexed to these rules.



(c) The first foil which shall be smaller than the other two foils shall remain attached to the Book Cover and be preserved for three months for check and inspection.

(d) The ticket to be issued to the purchaser for admission to an entertainment shall be the second and third foil taken together and not torn at the line of perforation.

3. (1) No person shall purchase any such stamp except from a person duly appointed to sell and distribute stamps or duly licensed to deal in stamps provided.

(a) That nothing in this rule shall apply to a person purchasing such a stamp affixed to a ticket for the purpose of being admitted to an entertainment; and

(b) That when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor after giving due notice to the prescribed officer, to purchase from the former proprietor within fifteen days from the date of such notice, the stock of unused stamps in the latter's possession.

(2) Treasury and Sub-Treasury officers are hereby appointed as official vendors for the purpose of sub-rule 1 of this Rule.

4. (1) The proprietor shall not issue or have in his possession at the place of entertainment or at any place whereat ticket for the entertainment are sold, any ticket being a ticket authorising or intended to be issued for the purpose of authorising any person to be admitted to an entertainment, unless the price of admission, and the statement required by this rule are legibly printed stamped, or otherwise marked on the ticket.

For the purpose of this rule, price of admission means the price exclusive of the amusement tax.

(2) The proprietor shall affix the stamp on the ticket on the line of perforation and put the time and date seal on all the foils of the ticket in such a manner that the time and date seals on the second and third foils fall on the stamp itself.

(3) The time and date seals on the ticket shall be given at the time of actual sale of the ticket and not

before. If any stamp affixed on tickets contains more than one that seal such stamp shall not be accepted as valid and the proprietor shall have to affix fresh stamp of proper denomination on the second foil of the ticket and put the appropriate date and time seal on the same. Such stamp shall be destroyed by the prescribed Officer after inspection of the same. The time and date seal shall be of such design as approved by the prescribed officer.

5. The proprietor shall not issue to any person a stamp referred to in clause (a) of section 7 of the said Act otherwise than securely affixed to a ticket issued for the purpose of authorising admission to the entertainment.

6. The proprietor shall not, on any payment for admission to the entertainment being made, issue in respect of that payment any ticket authorising admission to the entertainment other than a ticket to which is affixed a stamp denoting the proper amount of amusement tax chargeable in respect of that payment ; provided that this rule shall not apply in any case where the proprietor of the entertainment has made arrangements for furnishing returns of the payments for admission and has given security to the satisfaction of the State Government for the payment of the amusement tax.

7. (1) Subject to the provisions of these rules, the proprietor shall not deface, cut, tear or diminish any stamp affixed to a ticket and denoting the proper amusement tax payable before the ticket to which it is affixed is issued, or admit any person to an entertainment with a ticket bearing a stamp which has been defaced, cut, torn or diminished.

(2) No person being a holder of a ticket to which a stamp is affixed issued for the purpose of authorising admission to an entertainment shall deface, cut, tear or diminish the stamp.

(3) The proprietor shall collect the tickets of all persons about to be admitted to the entertainment and every person about to be admitted by means of a stamped ticket shall immediately before admission the entertainment deliver the ticket with the stamp attached to the person who is collecting the tickets.

(4) When a ticket is so collected, the proprietor shall forthwith deface the stamp on the ticket by tearing the ticket on the line of perforation into two portions across the stamp. The second foil shall be retained by the proprietor and the third or outer foil returned to the purchaser who shall retain it until he has left the place of entertainment. The second foil thus retained shall be preserved for inspection and to be destroyed by the officer concerned after inspection.

(5) A daily report of sale of tickets shall be furnished by the proprietor to the prescribed officer on the day following entertainment before 12 noon and in form III annexed to these rules.

The prescribed officer will verify these reports by checking them with the first foils. He will check the 2nd foils to see that the ticket has been issued without the necessary stamp. He shall demand the second foils of all ticket entered as sold in the report. He shall also check the stamp Register and see that tallies with the stamps used in the ticket book.

8. (1) Where the proprietor issues any ticket purporting or intended to authorise the admission to the entertainment of more than one person, he shall cause the ticket to be clearly marked with the number of persons so authorised to be admitted and the total price charged for the ticket, and he shall not admit to the entertainment by virtue of that ticket a greater number of person than that marked on the ticket.

(2) For the purpose of calculating the amusement tax chargeable in such a case there shall be deemed to be as many payments for admission as there are persons authorised to be admitted under the ticket, and each of these payments shall be deemed to be equal in amount to the total price charged for the ticket divided by the total number of the persons so authorised.

(3) The proprietor may book seats in advance at any place where tickets for the entertainment are sold.

(4) For the purpose of sub-rule (3) the proprietor shall issue a voucher on pre-payment of value of tickets including amusement tax in Form VII for the purpose of authorising the purchaser to exchange the same for tickets for admission to the entertainment.



(5) The proprietor shall on the day of the entertainment issue tickets to the holder of a voucher in exchange for such voucher.

9. (1) Where the duty is calculated on a lump sum paid for a season ticket or for a ticket authorising admission to any entertainment, during a certain period of time, the proprietor shall before issuing the ticket mark it with the name of the person to whom it is to be issued.

(2) Unless the proprietor of the entertainment has made arrangements approved by the State Government for furnishing returns of payments for admission and has given security to their satisfaction for the payment of the amusement tax, he shall before issuing any such season ticket as aforesaid affix there to a stamp denoting the proper amount of amusement tax chargeable thereon and shall deface the stamp by writing in ink on the face thereof the date of issue of the ticket, and any such stamp shall not be required to be defaced at the time of admission to the entertainment in the manner prescribed in sub-Rule (4) of Rule-7

10. The proprietor shall not admit any person to the entertainment without any payment, unless that person is the holder of a ticket or document entitling him to be admitted without payment and clearly marked "complementary" or "free" or a badge recognised by the proprietor as entitling the holder thereof so to be admitted. No person shall enter or otherwise obtain admission to an entertainment without payment unless he is the holder of such a ticket document or badge as aforesaid.

11. Any reference in these Rules to a place of entertainment or to a person admitted to a place of entertainment shall be deemed to include a reference to the admission to another part of the place of entertainment for admission to which part a payment involving payment of amusement tax or more amusement tax is required of a person who has been admitted to one part of that place of entertainment and to such a person admitted to such another part of the place of entertainment, and these rules shall have effect accordingly.

12. Every proprietor is required to keep register of payments for admission and records of stamps denoting the amusement tax stamps purchased and used in Forms No. I and VIII and to issue tickets in Form II or VI annexed to these rules.

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13. The proprietor shall at all reasonable times on demand by any Magistrate or Police or Officer of the Deptt. of Taxes, not below the rank of Sub-Inspector produce before that officer all books and records kept by the proprietor in connection with any entertainment and all tickets and all portions of any tickets and all stamps for the time being in his possession and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or enquiry.

(2) A person who has been admitted to an entertainment in respect of which the proprietor has not made arrangements approved by the State Government for furnishing returns of payments for admission and given security to their satisfaction for the payment of the amusement tax, shall upon demand made during the course of or immediately before, or after the entertainment, produce before any officer mentioned in clause (1) of this rule the ticket badge, card of admission, voucher or document by means of which he was admitted or a portion or the ticket by means of which he was admitted, bearing a stamp defaced in accordance with sub-Rule (4) of Rule 7.

14. (1) The proprietor of an entertainment who has been allowed to make a consolidated payment of the amusement tax under the provisions of sub-section (2) of section 5 of the Nagaland Amusement Tax Act 1965, shall not issue, or have in his possession at the place of entertainment, any ticket, being a ticket authorising or intended to be used for the purpose of authorising any person to be admitted on payment to the entertainment, unless the price of admission is legibly printed stamped or otherwise marked on such ticket.

For the purpose of this rule the price of admission means the price inclusive of the amount of the tax, and there shall be printed on every such ticket, as aforesaid, a statement that the price printed thereon in accordance with the requirements of this rule, includes the tax.

(2) Any such proprietor as aforesaid shall within seven days from the date of an entertainment, furnish to the prescribed officer a return in respect thereof showing the gross sum received by him on account of payments for admission, and particulars of the gross sum so received shall be shown separately for each class of payments for admission.

(3) The proprietor shall also forward to the prescribed officer a return showing the number and classes of season tickets issued, the period for which such tickets are available and the gross sum realised thereby, at such times as the prescribed officer may determine.

(4) The proprietor shall pay to the credit of the Government of Nagaland, at such times and in such manner as may be fixed by the prescribed officer, the amounts of the tax due. Intimation of such payment shall be given to the prescribed officer together with a statement showing the particular entertainments in respect of which payment is made and the amount, due on account of each such entertainment.

(5) The proprietor of a Cinematograph exhibition shall furnish to the prescribed officer, a return in Form XII annexed to these Rules showing the number or shows held during the preceding month and shall lodge the said return with the prescribed Officer within 7 days of the close of the month to which it relates. Before any proprietor furnishes the return required under this rule, he shall pay into a Government Treasury the full amount of Tax due by him under sub-section (1) of Section 6 of the act according to such return and shall furnish, along with the return, a treasury challan showing the payment of such amount.

15. When a proprietor is permitted to avail himself of the provisions of sub-section (b) of section 7 of the Act he shall submit to the prescribed officer within ten days of entertainment a return in Form No. IX showing the number of persons admitted by the mechanical contrivance, the gross amount including tax paid for admission by such persons and the amount of tax collected from them.

16. (1) No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission inclusive of tax. Such price inclusive of tax shall be exhibited in a conspicuous position on or near the mechanical contrivance; the fact that the price is inclusive of tax shall also be exhibited clearly.

(2) Every Cinema proprietor shall display conspicuously a notice in Form IV annexed to these Rules in English and in the principal local vernacular or vernaculars at the

window or at the place where the ticket authorising admission to an entertainment is sold and shall also flash daily this notice on the screen at each show for sufficient length of time.

17. All payments made in accordance with the provisions of sub-section (b) of section 7 of the Act shall be made to the prescribed officer within ten days of the entertainment at such time and place and in such manner as he shall require.

18. Every proprietor of an entertainment shall, when more than ten per cent of the tickets for any class or seats for an entertainment are issued as complimentary tickets, submit to the prescribed officer, within 10 days from date of performance of the entertainment a return of such tickets in Form X giving reasons for issuing the same. Such return shall be exclusive of the number of complimentary tickets claimed under any lease for the time being in force in respect of the place where the entertainment is held.

19. Where exemption is given under section 11 (Eleven) of the Act the prescribed officer shall issue to the proprietor a certificate in Form No.XI and the proprietor shall comply with the conditions therein stated.

20. All applications for exemption under section 11 (Eleven) of the Act shall be made to the prescribed officer, not less than ten days before the date of the entertainment.

21. For the purpose of these rules, the prescribed officer means the Commissioner of Taxes or any other officer or officers authorised by him.

## CHAPTER II. Refunds and renewals.

22. When any stamp or stamps referred to in clause(a) of section 7 of the Nagaland Amusements Tax Act 1965 have been damaged or spoiled, and it is required to renew the same, the Commissioner of Taxes, or any other officer or officers authorised by him may, on the application of any person made within six months from the date of the purchase of the stamp, give in lieu thereof -

- (a) Other stamp or stamps of the same description and value or



- (b) If required and he thinks fit, stamps of any other description to the same amount in value; or
- (c) At his description, the same value in money deducting ten paise for each rupee or fraction of a rupee.

23. When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Commissioner of Taxes, or any other officer or officers authorised by him shall repay to such person the value of such stamp or stamps in money deducting ten paise for each rupee or portion of a rupee upon such person delivering up the same to be cancelled and proving to the Commissioner of Taxes satisfaction.

- (a) that such stamp or stamps were purchased by such person with a bonafide intention of using them, and
- (b) that he has paid the full price thereof, and
- (c) that they were so purchased within the period of one year next proceeding the date on which they were so delivered;

Provided that when more stamps than one are presented for refund of value under this rule, the deduction of ten paise in the rupee should be made on the aggregate value of the stamps and not on each stamp separately.

24. Application for renewal or refund of stamps shall invariably be made to the Commissioner of Taxes.

25. Any person claiming under section 12 of the Act a refund of the amusement tax shall present an application for such refund to the Commissioner of Taxes, or any other officer or officers authorised by him within fifteen days from the date of the entertainment. An application for refund not presented within such period shall be rejected.



FORM = I

Theatre  
Cinema.

REGISTER OF AMUSEMENT TAX STAMP  
DENOMINATION OF STAMP

Date	Number of stamps received	Number of stamps issued	Balance in hand	Remarks
1	2	3	4	5

FORM - NO.II

1st Foil	2nd Foil	3rd Foil
Form No. II Book No.....	Form No. II- Book No.....	Form No.II- Book No.....
Sl. No. of Ticket.....	Sl.No.of Ticket.....	Sl. No. of Ticket .....
Class.....	Class.....	Class.....
Name of Cinema or Other entertainment	Name of Cinema or Other entertainment	Name of Cinema or Other enter- tainment
Date and Time Seal	Date and Time Seal	Date and Time Seal
Admission Price..... (exclusive of Amuse- ment Tax)	Admission Price..... (exclusive of Amusement Tax)	Admission Price..... (exclusive of Amusement Tax)
Amusement Tax.....	Amusement Tax.....	Amusement Tax .....
Total.....	Total.. ..	Total.....
Proprietor/Manager	Proprietor/Manager	Proprietor/ Manager



## F O R M-III

Name of Cinema/or other entertainment.....

Date of Sale.....

Shows and time class                      Ticket.      Total      Remark

	<u>Commencing</u>	Closing	Tickets
--	-------------------	---------	---------

1st show.....	Book No. Sl.	Book. No.	sold.
---------------	--------------	-----------	-------

	Reserve No.		Sl. No.
--	-------------	--	---------

1st class

2nd class

3rd class

etc.

2nd show.....Ditto

3rd show.....Ditto

Daily total.

Class	Ticket Sold	Price	Tax
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Reserve.....

1st Class.....

2nd Class.....

3rd Class.....

etc.....

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Certified correct.	Total Rs.....	Total Rs.....
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Proprietor/Manager  
or any other Officer

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## F O R M- IV

## Notice

Cinema Goers.

Please :—

1. Accept only the whole ticket at the counter.
2. Check the Tax Stamp, date and time of the show.
3. Demand your half of the ticket at the entrance and retain it.

Proprietor.

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**F O R M- V**  
**Register of Books of Tickets.**

*See Rule 2 (4)*

Name of Cinema/or other entertainments.

Date	Opening Balance	Receipts	Total No. of Books in stock	Issued for Use	Closing Balance																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Class</th> <th style="width: 10%;">Serial No. of Books</th> <th style="width: 10%;">Serial No. of Tickets</th> <th style="width: 10%;">Class</th> <th style="width: 10%;">Serial No. of Tickets</th> <th style="width: 10%;">Class</th> <th style="width: 10%;">Serial No. of Books</th> <th style="width: 10%;">Serial No. of Tickets</th> </tr> </thead> <tbody> <tr> <td></td> <td>From</td> <td>From</td> <td></td> <td>From</td> <td></td> <td>From</td> <td>From</td> </tr> <tr> <td></td> <td>To.</td> <td>To.</td> <td></td> <td>To.</td> <td></td> <td>To.</td> <td>To.</td> </tr> </tbody> </table>	Class	Serial No. of Books	Serial No. of Tickets	Class	Serial No. of Tickets	Class	Serial No. of Books	Serial No. of Tickets		From	From		From		From	From		To.	To.		To.		To.	To.				
Class	Serial No. of Books	Serial No. of Tickets	Class	Serial No. of Tickets	Class	Serial No. of Books	Serial No. of Tickets																						
	From	From		From		From	From																						
	To.	To.		To.		To.	To.																						

Signature of Proprietor.

F O R M- VI  
(Sec Section 5 (3))

Form No. VI Book No.....	Form No. VI... ..Book No.....
Free/Complimentary passes/tickets	Free/Complimentary passes/tickets
1st Foil	2nd Foil
Serial No. of Pass/ticket.....	Class.....Serial No. of Pass/Tickets.....Class
Name of Cinema or Other entertainment.....	Name of Cinema or Other entertainment.....
Amusement Tax.....	Amusement Tax.....
Date and time seal.....	Date and time seal.....
Proprietor/Manager.	Proprietor/Manager.

Form No. VI Book No.  
Free/Complimentary Passes/tickets  
3rd Foil

Serial No. of  
Pass/Ticket.....Class.....  
Name of Cinema.....  
Other entertainment.....  
Amusement Tax.....  
Date and time seal.....  
Proprietor/Manager.

F O R M—VII.

Advance Booking Voucher  
See Rule, 8 (4)

Advance Booking Voucher	Advance Booking Voucher
1st Foil.	2nd Foil.

Book No.....Serial No.....Book No.....Serial No.....  
Name of Cinema or other Name of Cinema or other  
entertainment.....entertainment.....



Received from Shri.....  
 The sum of Rupees.....  
 for.....seats for .....  
 .....Class for show on...  
 N.B.....This voucher  
 must be exchanged for tic-  
 kets on the day of the en-  
 tertainment. No holder of  
 this voucher will be admi-  
 tted to the entertainment  
 unless it is exchanged for  
 tickets.

Received from Shri.....  
 The sum of Rupees.....  
 for.....seats.....  
 .....class for show on.....  
 N.B.....This voucher  
 must be exchanged for tickets  
 on the day of the entertain-  
 ment. No holder of this vou-  
 cher will be admitted to the  
 entertainment unless it is ex-  
 changed for tickets.

Proprietor/Manager  
 Seal and Date.

Proprietor/Manager  
 Seal and Date.

F O R M - V I I I

Theatre  
 Cinema

STATEMENT OF TICKETS SOLD

Performance				Date.....		
Price of admission.	Serial Number of tickets issued.	Number of tickets sold.	Number of complimentary or free tickets issued.	Amount received on account of tickets sold.	Amount of amusement tax.	Re-mark
1	2	3	4	5	6	7

Total :-

Signed.....  
 Proprietor/Manager.

F O R M - IX

Return of persons admitted by mechanical contrivance  
 Name and place of Entertainment.  
 Date of performance.

Price of Admi- ssion	Number of admi- tted.	Persons	Gross Receipt.	Amount of tax collected.	Re- marks

Dated.....19.....

Signature.....  
 Proprietor/Manager

F O R M - X

Return of Complimentary tickets.  
 Name and place of Entertainment.  
 Date of Performance :—

Rates of tickets each class	Number of tickets issued at each rate.		Remarks
	Ordinary	Season	

Signature.....  
 Proprietor/Manager.

F O R M - XI.

Form of certificate prescribed under rule 19 of the  
 Nagaland Amusements Tax Rules, 1965.

This is to certify that the prescribed officer authorises  
 the entertainment specified below to be given free of amuse-  
 ment tax provided that it is of the type referred to in any  
 of the clauses of section 11 of the Act.

Description—

Date—

Place—

This certificate is issued on the following conditions.

1. The conditions mentioned in any of the clauses of Section 11 are fully satisfied.

2. If the entertainment is of the type falling under clause (a) of sub-section 1 of Section 11, the whole of the takings of the entertainment after deducting the actual expenses of the entertainment subject to a maximum of twentyfive percent of the total receipt are paid over to \_\_\_\_\_ and if the prescribed officer so requires, a full, and true account of the whole of the takings, together with a written acknowledgement from the Society, Institution or fund specified above must be furnished to him by the persons responsible for the management of the entertainment, within one month after the date of entertainment, and those persons will be liable for the payment of the proper tax if the prescribed officer is not satisfied that the whole of the takings, after deducting the actual expenses subject to a maximum of twentyfive percentum of the total receipt have in fact been paid over to the Society, Institution or Fund referred to.

3. This certificate must not be used for any other entertainment than that specified above, and it must be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment no correction or erasure of any kind must be made in the certificate.

4. If the Entertainment is not given on the date or at the place specific above, the persons responsible for the management of the Entertainment must give notice in writing to that effect within one week after the date fixed for holding it.

Prescribed Officer

.....

The..... 19 .....

**NOTE :-** Failure to comply with any of the conditions set out in this certificate involves liability to penalty of Rs. 500/-

Paragraph 2 substituted vide the Nagaland Amusement Tax (Amendment) Rules 1968 From 2.12.68

FORM -- XII  
Return of Cinematograph Exhibition  
( See Rule 14 (5) )

Name of the Cinema House \_\_\_\_\_

Dated	Month _____				(Matines)					
	1st show	2nd show	3rd show	4th show	Total admission price of the tickets excluding Amusement Tax.	Tax payable under section 6 (1)	Total admission price of the tickets excluding Amusement Tax.	Tax payable under section 6 (1)	Total admission price of the tickets excluding Amusement Tax.	Tax payable under section 6 (1)
1	2	3	4	5	6	7	8	9		

- 1 st
- 2 nd
- 3 rd
- 4 th
- 5 th
- 6 th
- 7 th
- 8 th
- 9 th



1 2 3 4 5 6 7 8 9

10 th  
11 th  
12 th  
13 th  
14 th  
15 th  
16 th  
17 th  
18 th  
19 th  
20 th  
21 st  
22 nd  
23 rd  
24 th  
25 th  
26 th  
27 th  
28 th  
29 th  
30 th  
31 s t

Total tax payable

Total tax payable for the month (Total of columns 3,5, 7 and 9)

Tax paid vide challan No. \_\_\_\_\_ Date \_\_\_\_\_  
Signature of the Manager/Proprietor.