

ENTERTAINMENT TAX ACT:

1. Entertainment tax levied on cinema, video shows, cable T.V. operators, amusement, recreation parlors, exhibition, performance, pageant and game/sports and horse races.

2. Entertainment tax rates:

Sl.No	Nature of entertainment	
1	i. Non regional language films	30% of admission price
	ii. Additional tax	Rs.1 per admission for air conditioned and air cooled theatre
		Rs. 0.50 for other theatres
2	Horse Race	70% of admission price

3. Show Tax:

i. Non-regional language films

Sl.No	Payment for admission (excluding entertainment tax) of a person to the highest class of seat or accommodation	Rate of tax per show
a	does not exceed five rupees	Forty three rupees
b	exceeds five rupees but does not exceed fifteen rupees	Fifty five rupees
c	exceeds fifteen rupees but does not exceed twenty rupees	Sixty eight rupees
d	exceeds twenty rupees	One hundred and eighteen rupees

ii) In respect of cinema theatres paying tax under composition in the manner specified in Section 4-A, the show tax payable are as under.

Sl. No.	Total payment for admission of a person to the highest class of seat or accommodation	Rate of tax per show
(a)	does not exceed eight rupees	Forty rupees
(b)	exceeds eight rupees but does not exceed fifteen rupees	Forty five rupees
(c)	exceeds fifteen rupees	Fifty rupees.

4. Cable T.V. –

i)

i) Providing entertainment through antennae and Cable Television or antennae	Twenty Rupees per month per connection
ii) Providing entertainment through Cable Television exclusively	Fifteen Rupees per month per connection:

ii. Composition amount in respect of cable TV:-

Sl.No		
1	Bangalore City Municipal Corporation area.	Rs.6500 per month
2	City Municipal Corporations other than Bangalore City Municipal Corporation and Cantonment Board	Rs.3000 per month.
3	Places other than those at Sl.No. (1) & (2); City, Town or village; a) population of which is more than 25,000 b) population is less than 25,000.	Rupees one thousand five hundred per month. Rupees six hundred per month.

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5. Multi System Operators and DTH Operators	6% on the amount received or receivable.
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6. Amusement-	5% on admission charges exceeding Rs.50 per head.
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7. Recreation parlours-	20% on admission charges exceeding Rs.50 per head.
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8.on Other entertainments excluding sports and games, magic shows and drama	10% on admission charges exceeding Rs.50 per head.
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