



No. 9902/RD3/2013/LSGD

Local Self Government Department  
Thiruvananthapuram, dated 14/05/2013

GOVERNMENT OF KERALA  
CIRCULAR

Sir,

Sub :- Local Self Government Department – collection of Cess on Cinema Tickets under section 3C(1) of the Kerala Local Authorities Entertainments Tax – Instructions issued – reg.

Section 3C of the Kerala Local Authorities Entertainment Tax Act, 1961 incorporated in the said Act vide the Kerala Local Authorities Entertainments Tax (Amendment) Act, 2013(Act 21 of 2013) provides that there shall be levied and collected a cess for the purpose of the Kerala Cultural Activists' Welfare Fund constituted under the Kerala Cultural Activists' Welfare Fund Act, 2010 (6 of 2010) at such rate not exceeding three rupees on each admission to cinema, the price of admission to which exceed twenty five rupees, as the Government may, by notification in the Gazette, from time to time, specify.

The notification, for the purpose of specifying the rate of cess, was issued under section 3C on 15/1/2013. The local bodies is bound to collect cess under section 3C(1) w.e.f 15/1/2013 at the rate of 3 rupees on each admission to cinema, the price of admission to which exceeds twenty five rupees, along with the tax and the proceeds of the cess, less collection charges at such rate specified by the Government shall be paid to the Kerala Cultural Activists' Welfare Fund Board.

Section 3C(5) provides that the Secretary and the President or Chairperson of the concerned local body shall be jointly responsible for all belated payments and any amount paid to the Kerala Cultural Activists' Welfare Fund Board by way of penalty shall be realised from such Secretary and President or Chairperson and the local body.

It has come to the notice of the Government that certain local bodies are not collecting cess and not paying to the KCWFB. Government are therefore to issue the following instructions for the immediate compliance.

1. Those local bodies which are collecting the cess, should immediately remit the amount in the account of the KCAWFB.
2. Those local bodies which are not collecting the cess should start collection with effect from 20/05/2013 and remit the amount in the account of the KCAWFB without fail.
3. The orders regarding the arrear of Cess for the period from 15/1/2013 to 19/05/2013 will be issued later.

V.S. Senthil

Principal Secretary to Government

To

The Secretary to Government, Cultural Affairs Department  
The Director of Panchayats, Thiruvananthapuram  
The Director of Urban Affairs, Thiruvananthapuram  
The Director of Public Relations  
The Secretary, Kerala State Cultural Activists' Welfare Fund Board, Thiruvananthapuram  
The Secretaries of all Grama Panchayats (Through the Director of Panchayats)  
The Secretaries of all Municipalities/Corporations (Through the Director of Urban Affairs)  
The Director of Local Fund Audit, Thiruvananthapuram  
The Principal Accountant General (Audit), Kerala, Thiruvananthapuram  
The Accountant General (A&E), Kerala, Thiruvananthapuram  
The Director, IKM (for publishing through Website)

*The State Performance Audit Officer  
Stock File, Office Copy*

*Copy to :- The Private Secretary to the Chief Minister  
The Private Secretary to the Minister (Panchayats & Social Justice)  
The Private Secretary to the Minister (Urban Affairs & Minority Welfare)  
The Personal Assistant to the Principal Secretary to Govt., LSGD  
The Personal Assistant to the Secretary to Govt. LSGD  
All Officers of and above the Rank of Deputy Secretary in the LSG Department  
All Sections in the LSG Department*

*Forwarded/By Oder*

  
*Section Officer*