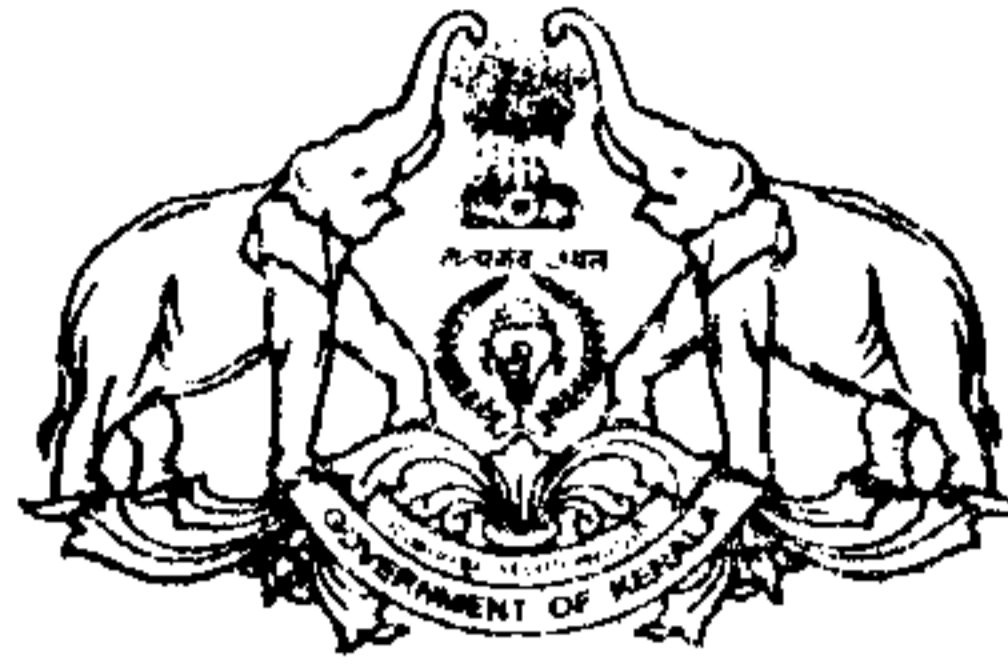


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Government of Kerala  
2016



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI

Reg. No. KL/TV(N) 634/2015-17

കേരള ഗസറ്റ്  
KERALA GAZETTE

അസാധാരണം  
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

Local Self Government (RD) Department

NOTIFICATION

G. O. (P) No. 15/2016/LSGD.

Dated, Thiruvananthapuram, 4th March, 2016  
20th Kumbham, 1191.

**S. R. O. No. 245/2016.**—In exercise of the powers conferred by section 11 of the Kerala Local Authorities Entertainments Tax Act, 1961 (20 of 1961), the Government of Kerala hereby make the following rules, further to amend the Kerala Local Authorities Entertainments Tax Rules, 1962 issued by notification under G. O. (Ms.) No. 281/62/DD dated 22nd March, 1962 and published in the Kerala Gazette Extraordinary No. 72 dated 23rd March, 1962, namely:—

## RULES

1. *Short title and commencement.*—(1) These Rules may be called the Kerala Local Authorities Entertainments Tax (Amendment) Rules, 2016.

(2) They shall come into force at once.

2. *Amendment of the Rule.*—(1) In the Kerala Local Authorities Entertainments Tax Rules, 1962,—

(i) after Part V the following part shall be inserted:—

## “PART V A

Payment of Tax, cess and service charge on admission to cinema through e-Tickets:

40 A. For the purposes of e-ticketing under clause (aa) of subsection (1) of section 5 of the Act the proprietor of every cinema theatre shall make arrangement with the Local Authority concerned for the payment of tax, cess and service charge in advance and shall install an electronic device with an application software approved by the Government in cinema theatres, having the facility for access and verification of any data or information in respect of the tax, cess and service charge due to the local authority as and when required by any officer authorized by the local authority and generating a ticket in electronic form (e-Ticket) indicating the proper tax, cess and service charge for such ticket. The proprietor shall be given a permit in Form No. VII A. He shall be permitted by the local authority to generate required number of e-Tickets in advance payment of sufficient tax, cess and service charge.

- 40 B. The cess levied under section 3 C shall be collected along with the tax on each price for admission and the proceeds of the cess collected for each calendar month, less the collection charge shall be remitted by the secretary of the local authority to the account of the Kerala Cultural Activist's Welfare Fund Board on or before the last working day of the succeeding month.
- 40 C. For the purpose of installing the electronic device with hardware and application software required for generating e-Tickets and for the maintenance of such device an amount of 50 paise per ticket shall be levied towards service charge and collected along with the price for admission and tax.
- 40 D. No person shall, unless he is, the holder of a pass clearly marked "Free", be admitted to a cinema except through an e-Ticket indicating the payment of price for admission, tax, cess and service charge.
- 40 E. The proprietor shall keep true and correct account regarding the number of e-Tickets generated, amount of tax, cess and service charge collected and their remittance and submit the returns along with Daily Collection Report in the end of each month to the local authority concerned in Form No. VIII A.
- 40 F. The proprietor shall pay the balance tax, cess or service charge, if any due to the local authority and any other amount found deficit as per the data maintained by the local authority.
- 40 G. Every electronic device installed in the cinema theatre shall at all reasonable times be open to inspection by any officer authorised by the local authority concerned in this behalf.
- 40 H. The service charge collected shall be apportioned among the service providing agencies as per the terms of agreement entered into with the Government".

(ii) after Form VII, the following Form shall be inserted, namely:—

**"FORM No. VII A**

Permit for the payment of the Tax, cess and service charge on admission to cinema through e-Ticket

**[Kerala Local Authorities Entertainments Tax (Amendment) Rules]**

(See Rule 40 A)

Proprietor is permitted to pay the entertainment tax, cess and service charge in advance for the required number of e-Tickets

- (1) This permission may be revoked at any time without reason being assigned and no compensation shall be payable by..... on account of any loss caused to the proprietor by reason of such revocation.
- (2) It is subject to the observance of the provisions of the Kerala Local Authorities Entertainments Tax Act, 1961 the rules and bye-laws framed thereunder, the conditions of this permit and such other conditions as may from time to time be specified.
- (3) A correct and complete account shall be maintained in Form No. VIII A appended to the Kerala Local Authorities Entertainments Tax Rules, 1962 and shall show the under of e-Tickets generated, amount of Tax, cess and service charge collected and remitted and the balance if any. This account shall be shown to the inspecting officers with other connected records when demanded for verification. Full facilities shall be given to the inspecting officers to check the correctness of the records by counting the number of spectators or the audience during any performance covered by this permit.
- (4) A return in Form No. VIII A appended to the Kerala Local Authorities Entertainments Tax Rules, 1962 showing the number of e-Tickets generated, amount of tax, cess and service charge collected and remitted in respect of all performances in a calender month along with DCR of each show shall be send so as to reach the office the undersigned on the immediately following working day.
- (5) The balance amount of tax, cess and service charge due shall be remitted along with the return. The number of persons admitted on free passes or at concession rates shall invariably be noted returns separately for each performance.

(Signature of the Officer)

Designation."

FORM No. VIII A

Register of Number of Persons Admitted by e-Ticket

KERALA LOCAL AUTHORITIES ENTERTAINMENTS TAX RULES, 1962

(See Rule 40E)

Place of Entertainment.....  
(Name of Theatre)

Date.....

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Price of Admission	Number of Person admitted on Payment (e-Ticket)	Number of person admitted on free passes	Total Amount (in ₹)	Amount of Tax collected	Amount of Tax remitted	Balance if any	Amount of service charge collected	Amount of service charge remitted	Balance if any	Amount of cess collected	Amount of cess remitted	Balance if any
Total												

(Signature of Proprietor)  
Designation

By order of the Governor,

A. P. M. MOHAMMED HANISH, IAS,

Secretary to Government.

## Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per clause (aa) of sub-section (1) of section 5 of the Kerala Local Authorities Entertainment Tax Act, 1961, no person shall be admitted of payment to any entertainment, except with a ticket in the electronic form, indicating the proper tax for such ticket, generated out of an electronic device with an application software approved by the Government, having the facility for access and verification of any data or information in respect of the tax due to the local authority as and when required by any officer authorised by the local authority. Proviso to sub-section (1) of section 5 of the Kerala Local Authorities Entertainment Tax Act, 1961 provides that the Government may by notification in the Gazette, specify that the admission to any class or classes of entertainments or to any place or places, where an entertainment is held, shall be made only with a ticket in the electronic form under clause (aa) of sub-section (1) of section 5 of the Act, Government have decided to notify that the admission to cinema in any place in the State shall be made only with a ticket in electronic form.

This notification is intended to achieve the above object.