

ENTERTAINMENTS TAX

The Tamil Nadu Local Authorities Entertainments Tax Act, 2017 (Tamil Nadu Act 20 of 2017) has been enacted w.e.f. 01.07.2017.

Wherein, the Government has issued an Ordinance and Government Order to levy the Entertainments tax on the exhibition of cinematograph in theatres at revised rates based on the various representations with respect to the enactment of the Act. In accordance with the same, notice dated 29.09.2017 was issued for levy of Entertainments Tax for the theatres located within the limits of the Greater Chennai Corporation whether permanent or semi-permanent w.e.f. 27.09.2017 at the following rates ;

- (i) for new film at the rate of 10% for Tamil language film and 20% for other than Tamil language film,
- (ii) for old film at the rate of 7% for Tamil language film and 14% for other than Tamil language film.

The theatre owners ought to have collected the Entertainments tax and paid to Greater Chennai Corporation at the rate of 10% & 20% respectively as per the above clause from 27.09.2017 to 15.10.2017. Even in some stray cases, where Entertainments tax was not collected, it is the duty of the theatre owner to pay Entertainments tax at the above rates from 27.09.2017 to 15.10.2017 to Greater Chennai Corporation.

Whereas, the Government in Government Order dt.16.10.2017 has further revised the levy of Entertainments tax on exhibition of cinematograph in theatres whether permanent or semi-permanent by way of remission w.e.f. 16.10.2017 at the following rates ;

- (i) at the rate 8% for new Tamil films, 15% for new films made in other Indian languages, and 20% for new films made in English & other foreign languages,
- (ii) at the rate of 7% for old Tamil film, 10% for old films made in other Indian languages, and 14% for old films made in English & other foreign language.

Notice is hereby issued, that the Greater Chennai Corporation will levy and collect Entertainments Tax for cinematograph exhibition in the theatres within its jurisdiction w.e.f. 16.10.2017 at rates specified above.

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Category of Entertainments	Quantum of Tax
ET on Cinema photograph Exhibition in theatres	1. 27.09.2017 to 15.10.2017 at rate of for new film at the rate of 10% for Tamil language film and 20% for other than Tamil language film,
	2. for old film at the rate of 7% for Tamil language film and 14% for other than Tamil language film.
	3. at the rate 8% for new Tamil films, 15% for new films made in other Indian languages, and 20% for new films made in English & other foreign languages,
	4. at the rate of 7% for old Tamil film, 10% for old films made in other Indian languages, and 14% for old films made in English & other foreign language.
ET on Amusement	10% on each payment for admission
ET on Recreation Parlor	20% on each payment for admission
ET on Cricket and other tournaments	25% on each payment for admission