

### **Note: Entertainment Tax**

The Tamil Nadu Local Authorities Entertainments Tax Act, 2017 came into force w.e.f. 01.07.2017.

The Senior Revenue Officers working in the zones have been designated as “Entertainment Tax Officers”.

Proprietor – Licensee under Cinematograph, persons conducting amusement, recreation parlor, body of persons conducting tournaments and includes the Govt., any local Authority.

Any proprietor, who pays the tax on the basis of returns, shall, after getting registration, apply to the Entertainments Tax Officer atleast **three days** before the entertainment, furnishing details as to the date, time and nature of the entertainment and also the rates of payment for admission to it.

The proprietor of every amusement shall, within **seven days** before the commencement of the amusement, shall submit an application for registration.

The proprietor of every recreation parlour shall, within **thirty days** before the commencement of the recreation parlour, shall submit an application.

The Indian Premier League conducting any cricket tournament or the Board of Control for Cricket in India conducting the Champions League Twenty 20 Cricket Tournament shall, atleast **thirty days** before the commencement of the Cricket Tournament, shall submit an application for registration.

#### Entertainment Tax for Cinematograph

Category	New Film	Old Film	New Film	Old Film	New Film	Old Film
	w.e.f. 27.09.2017		w.e.f 16.10.2017		w.e.f. 07.05.2025	
Tamil Language	10%	7%	8%	7%	4%	3.5%
Other Indian Language	20%	14%	15%	10%	15%	10%
Foreign Language			20%	14%	20%	14%
Category of Entertainments			Quantum of Tax			
Horse Race			40% (add Rs.1/- per head)			
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			