

**THE BALOCHISTAN ENTERTAINMENTS DUTY
ACT, 1958**

(West Pakistan Act X of 1958)

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Act X of 1958.

¹THE ²[BALOCHISTAN³] ENTERTAINMENTS DUTY ACT, 1958

(West Pakistan Act X of 1958)

[23rd April, 1958]

An Act to consolidate the law relating to the levy of a duty in respect of admission to entertainments in ²[Balochistan].

Preamble.

WHEREAS it is expedient to consolidate the law relating to the levy of a duty in respect of admission to entertainments in ²[Balochistan];

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the ²[Balochistan] Entertainments Duty Act, 1958.

⁴(2) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint in this behalf.]

⁵(3) It extends to the whole of ²[Balochistan] except ⁶[the Tribal Areas].

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(a) "admission to an entertainment" includes admission to any place in which the entertainment is held;

(aa) ⁷[* * * * *]

(aaa) ⁷[* * * * *]

(b) "Collector" means an officer appointed by the Government to discharge, throughout any

¹ For statement of objects and reasons, see Gazette of W.P. (Extraordinary), dated 6th August, 1956, pp. 788-89. This Act was passed by the W.P. Assembly on 26th March, 1958; assented to by the Governor of W.P. on 17th April, 1958; and, published in the W.P. Gazette (Extraordinary), dated 23rd April, 1958, pp. 591-598.

² Subs. by Baln. A.O. of 1975, for 'West Pakistan'.

³ Spelling of the word "Baluchistan", wherever it appears in this Act, is corrected by insertion of letter "o" instead of "u", as per Government of Balochistan, S&GAD's Notification No. SORI (4) 6/ S&GAD-89, dated 18th June, 1989.

⁴ Subs. by Baln. Ord. XVII of 1978, taken effect from 15th March; 1978.

⁵ Subs. by W.P. Ord. XLIX of 1962.

⁶ Subs. by W.P.A. Order, 1964, for "Special Areas".

⁷ Ins. by W.P. Ord. IX of 1969 and del. by Baln. Ord. XIII of 1978, taken effect from 1st July, 1978.

specified local area, the functions of a Collector under this Act;

- (c) "Commissioner" means an officer appointed by the Government to discharge the functions of Commissioner under this Act in any specified area;
- (d) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted on payment;
- (e) "Government" means the Government of ¹[Balochistan];
- (f) "payment for admission" includes—
 - (i) any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof for admission to which a payment involving duty or additional duty is required;
 - (ii) any payment for seats or other accommodation in a place of entertainment;
 - (iii) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment;
- (g) "prescribed" means prescribed by the rules made under this Act;
- (h) "proprietor" in relation to any entertainment includes any person responsible for the management thereof;
- ²[(hh) [* * * * * *]]
 - (i) "seats" include standing accommodation;
 - ¹[(ii) * * * * * *]]
- (j) "ticket" means a ticket indicating—

¹ Subs. by Baln. A.O. of 1975, for "West Pakistan".

² Ins. by W.P. Ord. IX of 1969 and del. by Baln. Ord. XIII of 1978, taken effect from 1st July, 1978.

- (i) the class to which the holder of the ticket is entitled to admission;
- (ii) the amount paid or payable for admission and in case of any holder of the ticket being admitted without making payment therefor the amount otherwise payable for admission; and
- (iii) the entertainments duty paid thereon.

¹[(k) * * * * *]]

Duty on payments for admission to entertainments.

3. (1) There shall be levied and paid to the Government on all payments for admission to any entertainment, a duty (hereinafter referred to as the "entertainments duty") at the rate of fifty percent of such payment, excluding the amount of the duty:

Provided that where the proprietor of an entertainment admits any person to any place of entertainment without any payment or on payment of an amount less than the amount normally charged for admission thereto, the entertainments duty shall nevertheless be levied and paid on the amount which would have been normally charged for admission to that place.

Explanation I— In case there be different classes in connection with an entertainment, the phrase "place of entertainment" means the class to which a person is admitted
¹[:]

²[Provided that only in case of Cinema houses where entertainment duty shall be levied and paid at the rate of twenty five percent of such payment excluding the amount of the duty.]

Explanation II— The fact that any such person as is mentioned in the proviso to this sub-section has been admitted to a class more advantageously placed for viewing the entertainment than the class to which others making larger payments are admitted may be taken into account for determining whether the payment made is not that normally charged.

(2) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society or for a season ticket or for the right of admission to a series of entertainments or to

¹ Subs. for full stop; and thereafter a proviso ins. by Baln. Ord. XXXV of 2001, published in Baln. Gazette (Extraordinary) No. 163, dated 20th October, 2001.

any entertainment during a certain period of time or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge the entertainments duty shall be paid on the amount of the lump sum; but where the Government is of the opinion that the payment of a lump sum or any payment for a ticket represents payments for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the duty has not been in operation, the duty shall be charged on such amount as appears to the Government to represent the right of admission to entertainments in respect of which the entertainments duty is payable.

Liability of complimentary tickets to entertainment duty.

4. Entertainments duty shall be levied and paid on all complimentary tickets issued by the proprietor of an entertainment for any performance:

Provided that, subject to such conditions as may be¹prescribed, no such duty shall be charged on complimentary tickets issued to representatives of the press.

Method of levy.

5. (1) Save as otherwise provided by this Act, no person shall be admitted on payment to any entertainment where the payment is subject to entertainments duty except—

- (i) with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the Government for the purposes of revenue and denoting that the proper entertainments duty has been paid; or
- (ii) with a ticket sealed or printed in the manner prescribed by rules framed by the Government.

²(2) The Government may, by an order in writing, require the proprietor of any entertainment in respect of which the entertainments duty is payable under section 3, or on the application of any such proprietor permit him, on such conditions as the Government may prescribe, to pay the amount

¹ See rule 25 of the W.P. Entertainment Duty Rules, 1958 made under S. 11. For rules see West Pakistan Gazette (Extraordinary) dated 29th November, 1958, PP. 1627-1639.

² Subs. by W.P. Ord. VII of 1969, taken effect from 1st July, 1969. Further adopted by Baln. A.O. 1975 with substitution of the word "Balochistan" for West Pakistan.

of the duty due—

- (a) by a consolidated payment; or
- (b) in accordance with returns of the payments for admission to the entertainment and on account of the duty; or
- (c) in accordance with the results recorded by any mechanical contrivance that automatically registers the number of persons admitted.]

(3) The provisions of sub-section (1) shall not apply to any entertainment in respect of which the duty is payable in accordance with the provisions of sub-section (2).

Penalty for non-compliance with sections 4 and 5.

6. ¹[If any person is admitted to any place of entertainment and the provisions of Section 4 or 5, as the case may be, are not complied with, or the payment of entertainments duty is otherwise evaded, the Collector shall, in addition to the recovery of the entertainments duty evaded or under paid, impose on the proprietor of the entertainment to which such person is admitted, a penalty not exceeding a sum of five hundred rupees, or a sum not greater than five times the entertainments duty the payment of which was evaded, whichever is greater:

Provided that no such penalty shall be imposed unless the person on whom it is to be imposed or his duly authorised agent is given an opportunity of being heard by the Collector, or by an officer authorised by him in this behalf.]

Mode of levying entertainments duty on cinemas.

²[6-A. ³(1) Notwithstanding anything contained in section 3 or in any other provision of this Act or in section 8 of the ⁴West Pakistan Finance Ordinance, 1969—

- (a) all cinemas, other than rural or touring cinemas, shall, for the purposes of payment of entertainments duty under this Act and the Welfare Cess under the ³West Pakistan Finance Ordinance, 1969, be

¹ Section 6 Subs. first by W.P. Ord. IX of 1969 and then, by Baln. Ord. XIII of 1978, taken effect from 1st July, 1978.

² Section 6-A inserted by W.P. Ord. IX of 1969. It was deleted by Baln. Ord. XIII of 1978, s.4, s.9, and made alive again by making certain amendments in Schedule to Section 6-A, by Baln. Ord. XIX of 1978 and Ord. XVI of 1980; giving retrospective effect from 1st July of 1969.

³ Sub-sections (1) subs. by W.P. Ord. XIX of 1969.

⁴ i.e. West Pakistan Ord. VII of 1969, taken effect from 1st July, 1969. Further adopted by Baln. A.O. 1975 with substitution of the word "Balochistan" for West Pakistan.

classified into the various classes specified in column 1 of Part A of the Schedule;.

- (b) all rural cinemas shall, for the purposes of payment of entertainments duty under this Act and the Welfare Cess under the ³West Pakistan Finance Ordinance, 1969, be classified in the prescribed manner into the various classes specified in column 1 of Part B of the Schedule;
- (c) with effect from 1st July, 1969 entertainments duty and the Welfare Cess under section 8 of the ¹West Pakistan Finance Ordinance, 1969, shall be levied on cinemas on the basis of their classification under the provisions of this sub-section, and shall be—
 - (i) in the case of a cinema, other than a rural or touring cinema, of a class specified in column 1 of Part A of the Schedule according to the scale specified in column (2) of that Part of the Schedule for such class of cinemas;
 - (ii) in the case of a rural cinema of a class specified in column 1 of Part B of the Schedule, according to the scale specified in column 2 of that Part of the Schedule for such class of cinemas; and
 - (iii) for touring cinemas, according to the scale specified in column 2 of Part C of the Schedule.]

²[(2) The entertainments duty and the Welfare Cess payable in respect of a cinema shall be paid by the proprietor of the cinema.]

(3) Where a cinema has been classified under the provisions of sub-section ³[(1)], the proprietor thereof, may

¹ i.e. West Pakistan Ord. VII of 1969, taken effect from 1st July, 1969. Further adopted by Baln. A.O. 1975 with substitution of the word "Balochistan" for West Pakistan.

² Sub-section (2) subs. by W.P Ord. XIX of 1969.

³ Figures (2) in sub-sections (3) of section 6-A, subs. *ibid.*

within thirty days of the classification being notified to him, apply to the prescribed authority for reviewing the classification, and the decision of the prescribed authority shall, subject to the provisions of sub-section (6), be final.

¹[(4) Till such time as cinemas have been classified under the provisions of sub-section (1), entertainments duty and the Welfare Cess under the ²West Pakistan Finance Ordinance, 1969, shall be payable in respect of—

- (i) a cinema, other than a rural or touring cinema, classified as a first class cinema for the purposes of the cinema tax under the ³West Pakistan Finance Ordinance, 1969, at 50% of the optimum tax, capacity of such cinema;
- (ii) a cinema, other than a rural or touring cinema, classified as a second class cinema for the purposes of the cinema tax under section 3 of the ³West Pakistan Finance Ordinance, 1969, at 50% of the optimum tax, capacity of such cinema;
- (iii) a cinema, other than a rural or touring cinema, classified as a third class cinema for the purposes of the cinema tax under section 3 of the ³West Pakistan Finance Ordinance, 1969, at 35% of the optimum tax capacity of such cinema; and
- (iv) a rural or touring cinema at 25% of the optimum tax capacity of such cinema.]

(5) When the classification of any cinema has been determined in accordance with the provisions of sub-section ³[(1)] and (3), any amount of ⁴[entertainments duty and Welfare Cess] paid in respect of such cinema under the provisions of sub-section (4), shall be set off against the ²[entertainments duty and Welfare Cess] to be paid in respect of such cinema on such classification, as if it had been made with effect from the 1st day of July, 1969.

(6) Notwithstanding anything contained in sub-

¹ Sub-section (4) of section 6-A, subs. by W.P. Ord. XIX of 1969.

² i.e. West Pakistan Ord. VII of 1969, taken effect from 1st July, 1969. Further adopted by Baln. A.O. 1975 with substitution of the word "Balochistan" for West Pakistan.

³ Figure (2) in sub-section (5) subs. *ibid.*

⁴ Subs. for "entertainment duty" by W.P. Ord. XIX of 1969.

section (1), Government may reduce the scale of ²[entertainments duty and Welfare Cess] payable in respect of any class of cinemas specified in the said sub-section from such date as may be specified by it

(7) Government, or any authority empowered by Government in this behalf, may at any time, after holding such enquiry as it deems fit, alter the classification of cinema:

Provided that the classification of a cinema shall not be upgraded without giving an opportunity to the proprietor of the cinema to show cause against the proposed upgrading.

(8) The ²[entertainments duty and Welfare Cess] under this section in respect of a cinema shall be payable in advance for all the cinematograph exhibitions (shows) which such cinema is authorised to hold during the following week:

Provided that if it is proved that in the case of any cinema, during any week, less than the authorised number of cinematograph exhibitions (shows) for such cinema have been held, the proprietor of the cinema shall be eligible, at his option for refund of the ²[entertainments duty and Welfare Cess] paid by him for shows not held, or to have the same set off against future payment of ²[entertainments duty and Welfare Cess].

¹[Explanation— For the purposes of this section and the Schedule, the expression "optimum tax capacity" with reference to an entertainment in a cinema means the sum of—

- (a) the amount of entertainments duty which would have been payable under the provisions of section 3 for admission to such entertainment, if payment for admission had been made for the whole of the seating capacity in the cinema; and
- (b) the amount of the Welfare Cess which would have been payable under the provisions of section 8 of the ²West Pakistan Finance Ordinance, 1969, if tickets had been issued for the whole of the seating capacity in the cinema for such entertainment.]

Liability for

7. When an employee of the proprietor of a place of

¹ Explanation added by W.P. Ord. XIX of 1969.

² i.e. W.P. Ord. VII of 1969, taken effect from 1st July, 1969. Further adopted by Baln. A.O. 1975 with substitution of the word "Balochistan" for West Pakistan.

punishment.

entertainment or a person acting on behalf of the proprietor has been found guilty of any offence punishable under this Act, the proprietor, as well as the actual offender, shall be punished for the offence committed:

Provided that the proprietor shall not be punished where he proves to the satisfaction of the Court, or of the Collector, that he had taken all reasonable precautions to prevent the commission of the offence.

Entertainments for charitable or educational purposes exempted; exemption by Government.

8. (1) The Collector may, on such conditions as he considers necessary, exempt from liability to entertainments duty any entertainment where he is satisfied that the whole of the net proceeds of the entertainment will be devoted to philanthropic, charitable, educational, athletics, sports, national or scientific purposes.

(2) The Government may by general or special order exempt any entertainment or class of entertainments from liability to entertainments duty.

Security for observance of condition of exemption.

9. The Collector, or the Government, when exempting any entertainment from liability to entertainments duty under sub-section (1) or sub-section (2) of section 8, as the case may be, may direct that the proprietor of the entertainment concerned shall furnish to the Collector such security as he may require for ensuring the observance of the conditions subject to which the exemption is granted.

Security for default in payment of duty.

10. Where it appears to the Collector, or to an officer authorised by him in this behalf, that the proprietor of an entertainment has willfully failed to make suitable arrangements for the payment of duty in accordance with the provisions of this Act, or it is apprehended that he will not pay the duty in full, the Collector or the said officer may, for reasons to be recorded in writing, call upon him to furnish such cash security as he considers appropriate, failing which the Collector or the said officer may direct that the entertainment shall not be proceeded with.

Power to make rules.

11. (1) The Government may, after previous publication, make rules¹ for securing the payment of the entertainments duty and generally for carrying into effect the provisions of this Act, which shall be laid before the Provincial Assembly at its earliest session.

¹ For rules see Gazette of West Pakistan (Extraordinary), dated 29th November, 1958, pp 1627 to 1639.

(2) Without prejudice to the generality of the power conferred by sub-section (1) such rules may provide for all or any of the following matters:—

- (a) supply and use of stamps or stamped tickets or sealing, printing or stamping of tickets and securing of the defacement of stamps when used;
- (b) use of tickets covering the admission of more than one person and the calculation of the duty thereon; and the payment of the duty on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;
- (c) controlling the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount), and securing proper records of admission by means of mechanical contrivances;
- (d) checking of admissions, including the requirement that the persons admitted to an entertainment should retain their tickets or portions thereof and produce them for examination by the checking staff;
- (e) the form, maintenance and production of accounts and the furnishing of returns by the proprietors of entertainments;
- (f) renewal of damaged or spoiled stamps and the procedure to be followed on applications for refund;
- (g) keeping of accounts of all stamps used under this Act,
- (h) presentation and disposal of applications for exemption from payment of the entertainments duty or the refund thereof;
- (i) exemption from entertainments duty of soldiers sailors and airmen ¹[* * *]

¹ The words "in uniform" del. by W.P. Ord. XVI of 1960.

belonging to the Defence Forces of
Pakistan or of any foreign country;
¹[and]

(i-a) ²[* * * * *]

(i-b) ³[* * * * *]

(i-c) ³[* * * * *]

(j) prescribing the rank of Excise, Taxation,
Revenue or Police Officers for the
purposes of section 12.

(3) If any person acts in contravention of, or fails to
comply with any of the provisions of such rules or any direction
given under section 10, he shall be liable in respect of each
contravention, or failure, to such penalty not exceeding five
hundred rupees as the Collector may determine.

Power to enter
place of
entertainment
for purpose of
the Act.

12. (1) The Collector or any Excise, Taxation, Revenue
or Police Officer not below such rank as the Government may
prescribe may enter any place of entertainment while the
entertainment is proceeding, and any place ordinarily used as a
place of entertainment, at any reasonable time, with a view to
seeing whether the provisions of this Act or the rules made
thereunder are being complied with.

(2) If any person prevents or obstructs an officer
empowered under sub-section (1) from entering a place of
entertainment he shall, in addition to any other punishment to
which he is liable under any law for the time being in force, be
liable, on conviction before a Magistrate, to a fine not
exceeding two hundred rupees.

Recoveries.

13. (1) The entertainments duty evaded or under-paid or
penalty imposed shall be payable within the time specified by
the Collector.

(2) If any sum payable under this Act is not paid
within the time allowed for its payment and the person from
whom it is due does not show cause to the satisfaction of the
Collector, or any officer authorised by him, why he should not
pay the same, such sum (including the cost of recovery) may be
recovered under a warrant in the prescribed form signed by the
Collector, by the distress and sale of movable property
belonging to such person. The warrant may be addressed to an

¹ Add. by Balochistan Ordinance XIII of 1978; taken effect from 1st July, 1978.

² Ins. by W.P. Ord. IX of 1969 and del. by Baln. Ord. XIII of 1978; taken effect from 1st July, 1978.

officer of the Excise and Taxation Department for execution, and in executing it he may obtain such assistance from other servants of the said Department as he may consider necessary.

(3) Notwithstanding anything contained in sub-section (2) any sum on account of entertainments duty or penalty under this Act remaining unpaid shall be recoverable as an arrear of land revenue.

Delegation of powers by the Government.

14. Any of the powers conferred and duties imposed upon the Government by this Act may be exercised or performed, subject to such conditions as the Government may prescribe, by any person whom the Government may, by general or special order, empower in this behalf.

Revision.

15. (1) The Commissioner may, on his own motion, at any time, or on an application made to him in this behalf within thirty days of the date of an order made by the Collector, under this Act, call for the record of any proceedings held or any order made by the Collector, for the purposes of satisfying himself as to the legality or propriety of such proceedings or order and may pass such order in reference thereto as he may think fit.

(2) The application referred to in sub-section (1) shall be written on standard water-marked plain judicial paper and stamped with a court-fee lable of the value of rupee one and shall be accompanied by a certified copy of the order sought to be revised and be presented by the applicant in person, or through a duly authorised agent, or be sent under registered post.

(3) The day on which the order complained of was passed and the time requisite for obtaining a copy of the order sought to be revised shall be excluded in computing the period of thirty days under sub-section (1).

Repeal.

16. (1) The following enactments are repealed:—

- (a) the ¹Punjab Entertainments Duty Act, 1936;
- (b) the ²North-West Frontier Province Entertainments Duty Act, 1937;

¹ i.e. Punjab Act III of 1936.

² i.e. N.W.F.P. Act XI of 1937.

(c) the ¹Sind Entertainments Duty Act, 1923;
²[(cc)] The Bombay Entertainments
Duty Act, 1923; as applicable to
Karachi District.]

(d) the Bahawalpur State Entertainments Duty
Act, 1948;

(e) the ³Balochistan Entertainments Duty
Regulation, 1942;

(f) the Khairpur Entertainments Duty Act,
1945;

(g) the ⁴West Pakistan Entertainments Duty
Ordinance, 1958.

(2) Any exemption granted under any of the
enactments enumerated in sub-section (1) shall continue to be
in force as if the same were granted under sub- section (2) of
section 8.

⁵[Payment of
Welfare Cess
and Penalty for
non-
compliance.

The Welfare Cess imposed under Section 8 of the West
Pakistan Finance Ordinance, 1969 shall be levied and collected
at the rate of paises twenty per ticket alongwith Entertainments
Duty and the provisions of Section 6 of the said Act shall apply
mutatis mutandis, in case payment thereof is evaded.

Recovery of
Government
dues.

Notwithstanding anything contained in this Ordinance,
any sum on account of Entertainments Duty or Welfare Cess or
penalty due prior to the enforcement of this Ordinance shall be
recoverable under Section 13 of the said Act.

Repeal of Rules,
Orders,
Notifications
issued under
Section 6-A of
Act X of 1958.

All Rules, Orders, Notifications issued under Section 6-
A of West Pakistan Act X of 1958 in so far as their application
to the Province of Balochistan except Tribal Areas is concerned
are hereby repealed.]

(See ⁶*Schedule* on next page]

¹ i.e. Sind Act I of 1923.

² Add. by W.P. Ord. XLIX of 1962.

³ i.e. Baln. Reg. I of 1942.

⁴ i.e. W.P. Ord. I of 1958.

⁵ See Baln. Ordinance XIII of 1978; taken effect from 1st July, 1978.

⁶ The Schedule was added by W.P. Ord. XIX of 1969 and del. by Baln. Ord. XIII of 1978. s. 4. s. 9. However, it was made alive again by Baln. Ord. XIX of 1978 and. Ord. XVI of 1980; which were given retrospective effect from 1st July, 1969.

¹SCHEDULE

(See SECTION 6-A)

PART A

(Cinemas other than rural or touring cinemas)

Class of Cinema	Entertainment duty and Welfare Cess payable per cinematograph exhibition (show)
Class I Cinema.	60% of the optimum tax capacity of the cinema.
Class II Cinema.	55% of the optimum tax capacity of the cinema.
Class III Cinema.	50% of the optimum tax capacity of the cinema.
Class IV Cinema.	45% of the optimum tax capacity of the cinema.

¹ Schedule added by West Pakistan Ord, XIX of 1969. The Sec. 6-A and its all sub-sections and Schedule was repealed by Baln. Ord. XIII of 1978, s. 4, s. 9; but made alive again by making certain amendments in Schedule by Baln. Ord. XIX of 1978 and Ord. XVI of 1980; giving retrospective effect from 1st July, 1969.

Class V Cinema.	40% of the optimum tax capacity of the cinema.
Class VI Cinema.	35% of the optimum tax capacity of the cinema.
² [Class VII Cinema.	32% of the optimum tax capacity of the cinema.
Class VIII Cinema.	30% of the optimum tax capacity of the cinema.
Class IX Cinema.	28% of the optimum tax capacity of the cinema.
Class X Cinema.	25% of the optimum tax capacity of the cinema.
Class XI Cinema.	15% of the optimum tax capacity of the cinema.]

PART B
(Rural Cinemas)

Class of Cinema	Entertainments duty and Welfare Cess payable per cinematograph exhibition (show)
Class I Cinema.	60% of the optimum tax capacity of the cinema.
Class II Cinema.	55% of the optimum tax capacity of the cinema.
Class III Cinema.	50% of the optimum tax capacity of the cinema.
Class IV Cinema.	45% of the optimum tax capacity of the cinema.
Class V Cinema.	40% of the optimum tax capacity of the cinema.
Class VI Cinema.	35% of the optimum tax capacity of the cinema.
Class VII Cinema.	30% of the optimum tax capacity of the cinema.
¹ [Class VIII Cinema.	28% of the optimum tax capacity of the cinema.
Class IX Cinema.	25% of the optimum tax capacity of the cinema.

² Subs. by Baln. Ord. XIX of 1978; taken effect from 1st July, 1969.

¹ Subs. by Baln. Ord. XIX of 1978; taken effect from 1st July, 1969.

Class X Cinema.	23% of the optimum tax capacity of the cinema.
¹ [Class X-A Cinema.	20% of the optimum tax capacity of the cinema.]
Class XI Cinema.	20% of the optimum tax capacity of the cinema.
Class XII Cinema.	18% of the optimum tax capacity of the cinema.
Class XIII Cinema.	15% of the optimum tax capacity of the cinema.

PART C

(Touring Cinemas)

Touring Cinemas	Such amount for every day that an exhibition by such Cinema is given as may be determined by the District Magistrate.]
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¹ Class X-A ins. by Baln. Ord. XVI of 1980; taken effect from 1st July, 1969.