

**THE JAMMU AND KASHMIR ENTERTAINMENT TAX (CINEMATOGRAPH
SHOWS) (AMENDMENT) ACT, 1966**

Act No. XII of 1966

[Received the assent of the Governor on 24th May, 1966 and published in Government Gazette dated 24th May, 1966 Extraordinary, Part III, No.7-b.]

An Act to amend the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1966 (Act No. XXIII of 1962).

Be it enacted by the Jammu and Kashmir State Legislature in the Seventeenth Year of the Republic of India as follows:

1. Short title and commencement.-(1) This Act may be called the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) (Amendment) Act, 1966.

(2) It shall come into force at once.

2. Amendment of Act XXIII of 1962. -In the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 (Act No. XXIII of 1962) (hereinafter referred to as the Principal Act) for the words "Excise and Taxation Department" wherever occurring, the words "Entertainment Tax Department" shall be substituted.

3. Amendment of section 2, Act No. XXIII of 1962. -For clause (a) of section 2 of the Principal Act, the following shall be substituted, namely:

(a) "Commissioner" means any person appointed by the Government to exercise the functions of the Commissioner under this Act.