

**THE ASSAM AMUSEMENTS AND BETTING TAX (MANIPUR
THIRD AMENDMENT) BILL, 1991**

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further to amend the Assam Amusements and Betting Tax Act, 1939 as extended to the State of Manipur.

Be it enacted by the Legislature of Manipur in the Forty-second Year of the Republic of India as follows:

1. Short title and commencement:—(1) This Act may be called the Assam Amusements and Betting Tax (Manipur Third Amendment) Act, 1991.

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

2. Amendment of section 3:—In section 3 of the Assam Amusements and Betting Tax Act, 1939,—

(1) in sub-section (1), for the words and figures

- “(i) less than one rupee, 50% of such payment;
- (ii) rupee one or less than rupees two, 80% of such payment;
- (iii) rupees two or more, 120% of such payment”.

the following words and figures shall be substituted, namely,—

- “(i) rupees two or less—50 per centum of such payment;
- (ii) more than rupees two—90 per centum of such payment.”.