

THE FOURTH SCHEDULE

[See section 140]

THEATRE-TAX

Type of entertainment	Maximum amount of tax
1. Class I Cinema theatre.	Rs. 10 per show.
2. Class II Cinema theatre.	Rs. 7 per show.
3. Drama, concert, circus, variety entertainment or tamasha	Rs. 7 per show.
4. Carnival or fete	Rs. 10 per day.
5. Any other entertainment	Rs. 7 per show or if there are no separate shows Rs. 7 per day.

Explanation.—For the purposes of this Schedule class I cinema theatres and class II cinema theatres mean theatres classified respectively as class I cinema theatres and class II cinema theatres by bye-laws made in this behalf.