



**THE  
JAMMU & KASHMIR GOVERNMENT GAZETTE**

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Separate paging is given to this part in order that it may be filed as a separate compilation.

**PART III**

**Laws, Regulations and Rules passed thereunder.**

GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—DEPARTMENT OF LAW, JUSTICE  
AND PARLIAMENTARY AFFAIRS  
(Legislation Section)

Srinagar, the 8th July, 2016.

The following Act as passed by the Jammu and Kashmir State Legislature received the assent of the Governor on 8th July, 2016 and is hereby published for general information :—

**THE JAMMU AND KASHMIR ENTERTAINMENTS DUTY  
ACT, 2016.**

(Act No. IV of 2016)

[8th July, 2016.]

An Act to provide for the Levy of an Entertainment Duty in respect of Admission to Public Entertainments and matter connected therewith or incidental thereto.

Be it enacted by the State Legislature in the Sixty-seventh Year of the Republic of India as follows :—

## CHAPTER I

### Preliminary

1. *Short title, extent and commencement.*—(1) This Act may be called the Jammu and Kashmir Entertainments Duty Bill, 2016.

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

2. *Definitions.*—In this Act, unless the context otherwise requires,—

- (a) 'addressable system' means an electronic device or more than one electronic devices put in an integrated system through which television signals and value added services can be sent in encrypted or unencrypted form, which can be decoded by the device or devices at the premises of the subscriber within limits of the authorization made, on the choice and request of such subscriber, by the service provider to the subscriber ;
- (b) 'admission to an entertainment' includes admission of a person to any place in which the entertainment is held and in case of entertainment through cable service and Direct To Home (DTH) service with or without cable connection or through internet fixed line or mobile, each connection to a subscriber shall be deemed to be an admission for entertainment ;

