

STATEMENT OF OBJECTS AND REASONS.

The Government decided to reduce the entertainment tax payable on amusement under section 4-F of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939). To give effect to the decision, it had been decided to amend the said Act suitably. Accordingly, the Tamil Nadu Entertainments Tax (Amendment) Ordinance, 2002 (Tamil Nadu Ordinance 14 of 2002) was promulgated by the Governor on the 31st December 2002 and the same was published in the *Tamil Nadu Government Gazette*, Extraordinary, dated the 31st December 2002.

2. The bill seeks to replace the said Ordinance.

SE. MA. VELUSAMY,
Minister for Commercial Taxes.

V. RAJARAMAN,
Secretary.