

**THE KARNATAKA TAXATION LAWS (AMENDMENT) Act, 2005****ARRANGEMENT OF SECTIONS**

Sections:

1. Short title
2. Amendment of Mysore Act IX of 1932  
X X X

**STATEMENT OF OBJECTS AND REASONS**

To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Mysore Betting Tax Act, 1932 (Mysore Act IX of 1932), the Karnataka Sales Tax Act, 1957(Karnataka Act 25 of 1957), the Karnataka Entertainments Tax Act, 1958(Karnataka Act 30 of 1958), the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976(Karnataka Act 35 of 1976), the Karnataka Tax on Entry of Goods Act, 1979(Karnataka Act 27 of 1979), the Karnataka Tax on Lotteries Act, 2004 (Karnataka Act 3 of 2004), the Karnataka Special Tax on Entry of Certain Goods Act, 2004 (Karnataka Act 29 of 2004) and the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004).

Opportunity is also taken to rationalize certain provisions of the said Acts.

Hence the Bill.

L.A. Bill No. 12 of 2005.

**Karnataka Act No. 11 of 2005**

(First published in the Karnataka Gazette Extra-ordinary on the thirty first day of March, 2005)

**THE KARNATAKA TAXATION LAWS (AMENDMENT) Act, 2005**

(Received the assent of the Governor on the thirty first day of March, 2005)

An Act further to amend certain taxation laws in force in the State of Karnataka.

Whereas it is expedient to amend certain taxation laws for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the fifty-sixth year of the Republic of India, as follows.-

**1. Short title and commencement.-** (1) This Act may be called the Karnataka Taxation Laws (Amendment) Act, 2005.

(2) It shall come into force with effect from the first day of April, 2005.

**2. Amendment of Mysore Act IX of 1932.-** In the Mysore Betting Tax Act, 1932 (Mysore Act IX of 1932), in section 3-A, before the explanation, the following proviso shall be and shall be deemed to have been inserted from the first day of April, 2004, namely,-

“Provided that the licensees shall be liable to pay the composition amounts notified for the period commencing from the first day of April, 2004 only till the commencement of the Karnataka Taxation Laws (Second Amendment) Act, 2004 (Karnataka Act No.26 of 2004).”