

Registered No. HSE/49.

[Price: 10-30 Paise.



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RULES SUPPLEMENT TO PART-I
EXTRAORDINARY

OF

THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

No. 39] HYDERABAD, FRIDAY, OCTOBER 10, 1997

NOTIFICATION BY GOVERNMENT

PANCHAYAT RAJ & RURAL DEVELOPMENT DEPARTMENT

(Pts.-III)

RULES RELATING TO LEVY OF TAX ON ADVERTISEMENT

[G.O.Ms.No. 326, Panchayat Raj & Rural Development
(Pts.-III), dated 3rd September, 1997.]

In exercise of the powers conferred by section 63 of the A.P.P.R. Act, 1994 (Act 13 of 1994) the Governor of Andhra Pradesh hereby makes the following rules relating to Levy of Tax on Advertisement as required by sub-section (1) of section 268 of the said Act.

[1]

G. 447.

RULES**Rules relating to Levy of Tax on advertisement:**

The Tax on advertisement shall be levied at rates not exceeding the maximum rates specified in the Schedule below; namely:-

SCHEDULE**Maximum Rates of Tax on advertisement other than advertisement published in the Newspapers:**

Sl. No.	Particulars.	Maximum amount of tax or annum.
(1)	(2)	(3)
		Rs. Ps.
1.	Non-Illuminated advertisement on land, Building, Wall, hoardings frame, post structure etc.,	
	(a) For a space upto 1.00 Sq.Mts.	4.50
	(b) For a space over 1.00 Sq.Mts.	9.25
	(c) For every additional 2.50 Sq.Mts. or part thereof.	6.75

(1)	(2)	(3)
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2.	Non-Illuminated advertisements carried on vehicles drawn by Bullocks, Horses or other Animals, Human beings, cycles or any vehicles or tramcar.	
(a)	For a space upto 5.00 Sq.Mtrs.	25.00
(b)	For every additional 5.00 Sq.Mtrs. or ss.	27.00
3.	Illuminated advertisement boards carried on vehicles.	
(a)	For a space upto 5.00 Sq.Mtrs.	32.50
(b)	For every additional 5.00 Sq.Mtrs. or less.	32.50
4.	Non-Illuminated advertisement boards carried by hand with boardmen.	
(a)	For each board <u>not exceeding</u> 1.00 Sq.Mtrs. in area.	6.75
(b)	For each board exceeding 1.00 sq.Mtrs. and upto 2.00 Sq.Mtrs. in area	11.25
(c)	For each additional 1.00 Sq.Mtrs. or part there of for each board.	4.50

(1)	(2)	(3)
5. Illuminated Advertisement boards carried by hand with boardmen.		
(a) For each board not exceeding 1.00 Sq.Mtrs.		9.00
(b) For each board exceeding 1.00 Sq.Mtrs. and upto 2.50 Sq.Mtrs.		13.50
(c) For each additional 1.00 Sq.Mtrs. area or part thereof.		7.50
6. Illuminated advertisements on land, building, wall or boarding, frame, post structures etc.		
(a) For a space upto 0.20 Sq.Mtrs.		4.50
(b) For a space over 0.20 Sq.Mtrs. and upto 0.50 Sq.Mtrs.		11.25
(c) For a space over 0.50 Sq.Mtrs. to 2.50 Sq.Mtrs.		13.50
(d) For every additional 2.50 Sq.Mtrs. or part thereof.		13.50
7. Advertisement exhibited on screen in public places by means of Lantern slides of similar devices to public view:		
(a) For space upto 0.50 Sq.Mtrs.		2.00
(b) for a space over 0.50 Sq.Mtrs. and upto 2.50 Sq.Mtrs.		2.00
(c) For every additional 2.50 Sq.Mtrs. or part thereof.		2.00

(1)	(2)	(3)
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7A. Advertisements in Cinema Houses.

(a)	Slides (plain and coloured per slide.	20.25
(b)	Shorts (including trailor films) up to 150 metres	56.25
(c)	Shorts (including Trailor films) 150 metres to 300 metres	112.56
(d)	Shorts (including Trailor Films) for every 150 metres or part thereof in excess of 300 metres	93.75

8. Non-Illuminated advertisements suspended across streets.

(a)	for a space upto 1.00 Sq.Mtrs.	4.50
(b)	for a space over 1.00 Sq.Metres and upto 2.50 Sq.Mtrs.	6.75
(c)	for every additional 2.50 Sq.Mtrs. of part thereof.	6.75

N.B.: The tax for item 8 will be in addition to space which will be chargeable according to the scale to be determined by the Commissioner.

9. Non-Illuminated advertisement hoarding standing blank, but bearing the name of the advertisement with the announcement "to be let" displayed thereon.

(a)	for a space upto 1.00 Sq.Mtrs.	2.00
(b)	for a space over 1.00 Sq.Metres and upto 2.50 Sq.Metres	2.50

(c) for every additional 2.50 Sq. Metres or less	4.50
10. Permission to auctioners to put up not more than two boards of reasonable size advertising such auction sale, other than those in the premises where the auction is held	54.00
11. Printed advertisement for display etc.,	
(a) 60.96 cm x 91.44 cm. first hundred for next hundred	25.00
	11.25
For every additional hundred	9.00
(b) for advertisements of bigger sizes proportionate increase in the rates will be charged	--

A. CHENGAPPA,
Secretary to Government (PR).