

Repealed by Act 36 of 1957

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THE TAX ON NEWSPAPERS (SALES AND ADVERTISEMENTS) REPEAL ACT, 1951

No. XXVIII OF 1951



An Act to provide for the repeal of certain State laws in so far as they sanction the levy of taxes on the sale or purchase of newspapers and on advertisements published therein.

[5th May, 1951]

Enacted by Parliament as follows:—

1. **Short title.**—This Act may be called the Tax on Newspapers (Sales and Advertisements) Repeal Act, 1951.

2. **Madras Act IX of 1939 not to authorise taxes on sale of newspapers.**—Clause (vi) of section 5 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), the words “and of newspapers, that is to say, periodical works containing public news or comments on public news” shall be omitted; and so much of that Act as authorises the levy of a tax on the sale of newspapers shall be deemed to have been repealed on the 1st day of January, 1951.

3. **Repeal of Part VII of Bombay Act II of 1932.**—Part VII of the Bombay Finance Act, 1932 (Bombay Act II of 1932), shall be deemed to have been repealed on the 1st day of April, 1951.

4. **Savings.**—For the removal of doubts it is hereby declared that section 6 of the General Clauses Act, 1897 (X of 1897), shall apply to the repeal by this Act of certain provisions of the Madras General Sales Tax Act, 1939, and the Bombay Finance Act, 1932, as it applies to the repeal enactments.

*Price anna 1 or 1½d.*