

APPROVED BY THE GOVERNMENT OF MANIPUR UNDER LETTER NO. 2/13/79-LSG(MM)  
DT. 3-7-79.

ANNEXURE

TAX ON ADVERTISEMENT BYE-LAWS, 1979 (Under Section 70(1)(i) of the Manipur Municipalities Act, 1976 read with Section 204(xxvi) of the said Act.)

1. Short title extent and commencement.
  - (1) These Bye-laws may be called "The Tax on Advertisement Bye-laws, 1979".
  - (2) They shall extend to the whole of the Imphal Municipal area.
  - (3) They shall come into force with immediate effect.
  
2. Definitions :- In these Bye-laws unless the context other-wise requires :-
  - (1) "Act" means the Manipur Municipalities Act, 1976.
  - (2) "Advertisement" means any poster, slide, placard, sign-board displaying or proparating any firm, company, cinema-show, person in any form and manner, and any other sort of advertisements other than non-commercial undertaking advertisements published in newspapers ;
  - (3) "Authorised Officer" means officer authorised for the purpose of these Bye-laws from time to time by the President.
  - (4) "Means of Advertisement" means signboard, slide, poster and such other means by which the advertisement is made ;
  - (5) "President" means the President of the Imphal Municipal Board.
  - (6) "Schedule" means the schedule appended to these Bye-laws ;
  
3. Rate of advertisement :- A tax shall be imposed on all advertisements according to rates and manner prescribed in the schedule of these Bye-laws.
  
4. Permit for advertisement :- No one shall be allowed to make any advertisement described in the schedule of these Bye-laws unless he gets a permit first from the President or any officer authorised in this behalf. Before anking the advertisement he shall take permission by submitting an application to the President stating :-
  - (a) The size of the means of advertisement.
  - (b) The Period of advertisement.
  - (c) The objection, if any, of advertisement and
  - (d) other details of advertisement.

~~FINANCE~~  
SCHEDULE

TAX ON ADVERTISEMENT BYE-LAWS, 1979.

1. In respect of non-illuminated advertisement on cloth hung across the street :-
- (a) In a street of 3 m to 6 m. to breadth -- Rs.10/- per calendar month or less than a calendar month.
- (b) In street of above 6m :- Rs.20/- per calendar month or less than calendar month.

II. In respect of advertisement on ~~hoarding~~ hoarding, walls posts, stands, traffic island in the form of non-illumination sky sign :-

	upto a week	per month	per year
(a) For a space not exceeding 0.1 sq.m.	Rs.1.50	Rs.5/-	Rs. 50/-
(b) For a space over 0.10 sq.m. upto 1 sq.m.	Rs.3/-	10/-	Rs.100/-
(c) For a space over 1 sq.m. upto 2 sq.m.	Rs.5/-	15/-	Rs.150/-
(d) For every additional 0.10 sq.m. or less to the size of (c) above.	Rs.1.00	Rs.3/-	Rs.30/-

III. In respect of non-illuminated Advertisement on vehicles or conveyance.

(a) For every vehicle other than motor car or lorry or any other means of conveyance propelled by electrical power.

10/-      Rs.40/-      Rs.400/-

(b) For each motor car or lorry or any other conveyance propelled by mechanical power.

Rs.5/-      Rs.18/-      Rs.180/-

(c) For other conveyance, such as rickshaw, tanga etc.

Rs.2/-      Rs.7/-      Rs.70/-

Note :- More exhibition of the name of the owner of the vehicle, lorry or car or any conveyance is not an advertisement liable to tax.

IV. Advertisement on Board carried by stand-which Boardment

Rs.1/-      Rs.3/-      Rs.30/-

V. Illuminated Advertisement and Sky sign.

(a) for a space upto 50 sq.m.

Rs.5/-      Rs.15/-      Rs.150/-

(b) for a space above 0.50 sq.m. upto 1 sq.m.

Rs.7/-      Rs.20/-      Rs.200/-

(c) For every additional 0.10 s.m. or less to the size of (b) above.

Rs.1/-      Rs.3/-      Rs.30/-

Note :- For the purpose of calculation the size of an illuminated advertisement or sky sign the greatest length and greatest breadth will be taken into consideration.

VI. Advertisement exhibited on screens by means of lantern slides or other devices in cinema houses or other public places.

Rs.6/-      Rs.20/-      Rs.200/-

Note :- Fraction of amount or a year shall be calculated at the basis of calculation of a week or a month it is necessary.