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 otherwise requires:

   (1) "Act" means the Manipur Municipalities Act, 1976.
   (2) "Advertisement" means any poster, slide, placard, sign-board displaying or preparing 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 authorized 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 authorized in this behalf. Before making 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.

K.T.G.
1. In respect of non-illuminated advertisement on cloth hung across the street:
   (a) In a street of 3 m to 6 m. 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 a calendar month.

II. In respect of advertisement on hoarding, walls, posts, stands, traffic islands in the form of non-illumination sky sign:
   (a) For a space not exceeding 0.1 sq.m. up to a week - Rs.1.50
      per month - Rs.5/-
      per annum - Rs.30/-
   (b) For a space over 0.10 sq.m. up to 1 sq.m.
      per month - Rs.3/-
      per annum - Rs.100/-
   (c) For a space over 1 sq.m. up to 2 sq.m.
      per month - Rs.5/-
      per annum - Rs.150/-
   (d) For every additional 0.10 sq.m. or less to the size of (c) above.
      per month - Rs.1.00
      per annum - 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.
      per month - Rs.10/-
      per annum - Rs.40/-
      Note: More exhibition of the name of the owner of the vehicle, lorry or car or conveyance is not an advertisement liable to tax.
   (b) For each motor car or lorry or any other conveyance propelled by mechanical power.
      per week - Rs.5/-
      per month - Rs.18/-
      per annum - Rs.180/-
   (c) For other conveyance, such as rickshaw, tanga etc.
      per month - Rs.2/-
      per annum - Rs.20/-

IV. Advertisement on board carried by stand or which incorporates:
   (a) For a space not exceeding 0.1 sq.m.
      per month - Rs.1/-
      per annum - Rs.6/-
   (b) For a space over 0.10 sq.m. up to 1 sq.m.
      per month - Rs.3/-
      per annum - Rs.150/-
   (c) For every additional 0.10 sq.m. or less to the size of (b) above.
      per month - Rs.2/-
      per annum - Rs.30/-

V. Illuminated advertisement and Sky sign:
   (a) For a space up to 0.50 sq.m.
      per month - Rs.5/-
      per annum - Rs.150/-
   (b) For a space above 0.50 sq.m. up to 1 sq.m.
      per month - Rs.7/-
      per annum - Rs.25/-
   (c) For every additional 0.10 sq.m. or less to the size of (b) above.
      per month - Rs.2/-
      per annum - 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.
   per month - Rs.6/-
   per annum - Rs.200/-

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