

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

TAXES - Municipalities - Advertisement Tax - Revision of Tax - Amendment -
Orders - Issued.

MUNICIPAL ADMINISTRATION AND URBAN DEVELOPMENT (TC.I) DEPARTMENT

G.O.Ms.No.487

Date: 29-09-2000.
Read the following:-

1. G.O.Ms.No.320. MA&UD(TC.I) Dept., dated 17.5.1993.
2. From the Commissioner and Director of Municipal Administration
Lr.Roc No.14114/2000/E.I. dated 13.8.2000.

ORDER:

The appended Notification will be published in an Extra-ordinary issue of the
Andhra Pradesh Gazette dated the 1st October, 2000.

2. The Commissioner of Printing, Stationery and Stores Purchase (Printing Wing)
Department, is requested to furnish 100 copies of the Gazette Notification to
Government.

3. A copy of this order is available on the Internet and can be accessed at the
address - <http://aps.gov.in/sgos>.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

A.K. GOYAL
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Commissioner, Printing, Stationery and Stores Purchase (Pig. Wing) Department,
Chenchaiguda, Hyderabad.
The Commissioner and Director of Municipal Administration, Hyderabad.
✓ All the Municipal Commissioners in the State through Commissioner and
Director of Municipal Administration, Hyderabad.
The Director, Local Fund Audit, Hyderabad.
SF/SCs.

// Forwarded :: by order //

SECTION OFFICER

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NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 326 of the Andhra Pradesh Municipalities Act, 1965, read with section 114 thereof, the Government of Andhra Pradesh hereby makes the following amendments to the Andhra Pradesh Municipalities (Advertisement Tax) Rules, 1967, appended to G.O.Ms.No.472, Municipal Administration and Urban Development (TC) Dept., dated the 24th July, 1967.

AMENDMENT

In the said rules for the existing schedule, the following shall be substituted, namely:-

SCHEDULE

(see rules 3 and 3A)

Maximum and Minimum rates of Tax on Advertisement other than advertisement published in the newspapers

| S.No | Particulars | Maximum amount of tax per annum | Minimum amount of tax per annum | |
|------|--|---------------------------------|---|---------------------------------------|
| | | | Selection, Special and First Grade Municipalities (Rs.) | II and III Grade Municipalities (Rs.) |
| (1) | (2) | (3) | (4) | (5) |
| 1. | Non-illuminated advertisement on land, building, wall, hoardings, frame, post, structure etc. | | | |
| | a. for a space upto 1.00 Sq.mtrs | 270.00 | 180.00 | 90.00 |
| | b. for a space over 1.00 Sq.mtr | 450.00 | 270.00 | 135.00 |
| | c. for every additional 2.50 Sq.mtrs or part thereof | 450.00 | 270.00 | 135.00 |
| 2. | Non-illuminated advertisements carried on vehicles drawn by bullocks, horses or other animals, human beings, Cycle or any vehicle or tramcar:- | | | |
| | a. for space upto 5.00 Sq.mts | 1800.00 | 900.00 | 540.00 |
| | b. for every additional 5.00 Sq.mts or less | 1800.00 | 900.00 | 540.00 |

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| Illuminated advertisement boards carried on vehicles | | | |
|---|---------|---------|---------|
| a. for space upto 5.00 Sq. mt. | 2500.00 | 1800.00 | 900.00 |
| b. for every additional 5.00 Sq. mt. or less | 3000.00 | 1800.00 | 900.00 |
| 4. Non-Illuminated advertisement boards carried by hand with boardman | | | |
| a. for each board not exceeding 1.00 Sq. mt. in area | 560.00 | 270.00 | 135.00 |
| b. for each board exceeding 1.00 Sq. mt. and upto 2.50 sq. mt. in area | 720.00 | 450.00 | 225.00 |
| c. for each additional 1.00 Sq. mt. or part thereof for each board | 560.00 | 280.00 | 90.00 |
| 5. Illuminated advertisement boards carried by hand with boardman | | | |
| a. for each board not exceeding 1.00 Sq. mt. in area | 720.00 | 360.00 | 180.00 |
| b. for each board exceeding 1.00 Sq. mt. and upto 2.50 sq. mt. in area | 1440.00 | 540.00 | 270.00 |
| c. for each additional 1.00 Sq. mt. or part thereof for each board | 720.00 | 360.00 | 180.00 |
| 6. Illuminated advertisement on tent, building wall or boarding, lamp, post, structures etc. | | | |
| a. for a space upto 0.25 Sq. mt. | 560.00 | 180.00 | 90.00 |
| b. for a space over 0.25 Sq. mt. and upto 0.50 sq. mt. | 720.00 | 450.00 | 225.00 |
| c. for a space over 0.50 Sq. mt. and upto 1.00 Sq. mt. | 800.00 | 540.00 | 270.00 |
| d. for every additional 1.00 Sq. mt. or part thereof | 800.00 | 540.00 | 270.00 |
| 7. Advertisement exhibited on screen in public place by means of lantern slides or similar devices in public view | | | |
| a. for a space over 0.50 Sq. mt. | 1440.00 | 720.00 | 360.00 |
| b. for a space over 0.50 Sq. mt. and upto 2.50 sq. mt. | 1800.00 | 900.00 | 450.00 |
| c. for every additional 1.00 Sq. mt. or part thereof | 1800.00 | 900.00 | 450.00 |
| 7A. Advertisement in Cinema Houses | | | |
| 1. Slides (print and coloured) per slide | 810.00 | 540.00 | 405.00 |
| 2. Slides (including trailer films) upto 150 metres | 2540.00 | 1440.00 | 1125.00 |
| 3. Slides (including trailer films) 150 metres to 300 metres | 4860.00 | 2880.00 | 2250.00 |
| 4. Slides (including trailer films) for every 150 metres or part thereof in excess of 300 metres | 3780.00 | 2880.00 | 1875.00 |

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 1. - NIL
 2. - NIL
 3. - NIL

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|-----|--|--------------------|-------------------|---|
| 7-B | Advertisement tax on electronic media including Cable T.V. on advertisement basis at 10% on the rates charged by the advertisers | | | 7-B has been inserted by G.O.Ms. No.2663/LA dt.5.5.2000 |
| 8. | Non-Illuminated advertisements suspended across streets. | | | |
| | a. for a space upto 1.00 Sq.mtr | 270.00 | 180.00 | 90.00 |
| | b. for a space over 1.00 Sq.mtr and upto 2.50 sq.mtr | 450.00 | 180.00 | 90.00 |
| | c. for every additional 2.50 Sq.mtr or part thereof | 450.00 | 270.00 | 135.00 |
| | NB: 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 advertiser or with the announcement "to be let" displayed thereon. | | | |
| | a. for a space upto 1.00 Sq.mtr | 135.00 | 90.00 | 45.00 |
| | b. for a space over 1.00 Sq.mtr and upto 2.50 sq.mtr | 225.00 | 150.00 | 75.00 |
| | c. for every additional 2.50 Sq.mtr or less | 225.00 | 150.00 | 75.00 |
| 10. | Permission to auctioneers in the up not more than two boards of reasonable size advertising each auction sale, other than those in the premises where the auction is held, one on a prominent site in the locality and one on Municipal lamp post * (Including the rent for exhibiting the board on a municipal lamp post) | 1000.00 3000.00 | 720.00 2210.00 | 360.00 1080.00 |
| 11. | Printed advertisement for display, etc. | | | |
| | a. 60.96 X 9.44 cm (first hundred) for next hundred | 1125.00 | 720.00 | 450.00 |
| | for every additional hundred | 720.00 | 360.00 | 225.00 |
| | b. for advertisements of bigger sizes proportionate increase in the rates will be charged | 540.00 | 270.00 | 180.00 |

B. Sankar Aravind
SECTION OFFICER
7/30