

**OPERATIONAL GUIDELINES  
REIMBURSEMENT OF ENTERTAINMENT TAX UNDER IPR-2015  
(To be suitably replaced after implementation of GST)**

1. Short Title: - Operational guidelines for reimbursement of Entertainment Tax under provisions of Para 5.4.6 of Industrial Policy Resolution –2015.
2. Extent: - It shall extend to the whole of the State of Odisha.
3. Commencement: - It shall come into force from the "Effective Date" of Industrial Policy Resolution-2015 i.e.24.08.2015.
4. Terms and Expressions: -Terms and expressions used in this operational guideline, but not specifically defined / explained here, shall have the same meaning as in Industrial Policy Resolution –2015.
5. Definitions / Explanations
  1. "Entertainment Tax" means the Tax payable under Odisha Entertainment Tax Act-2005.
  2. A **multiplex** is a **cinema, movie house, film house, Film Theater** or **picture house** complex with multiple screens, typically more than one screen within a single complex.
6. **Policy Provisions:-**

Para- 5.4.6 of Industrial Policy Resolution, 2015.

  - (a) New Multiplex Cinema hall of at least 3 screens with minimum capital investment of Rs.3.00 crores and above with modern projection system, sound system, air conditioning, shall be eligible for reimbursement of 100% of ET for a period of 5 years starting from the date of commencement of its operation.
  - (b) If the existing cinema hall is upgraded to a multiplex and modernized with minimum investment of rupees one crore, then 100% ET reimbursement to be allowed for five years from the date of commencement of operation after such up gradation.
7. **Eligibility:-**
  - 7.1 New Multiplex Cinema hall of at least 03 Screens with minimum capital investment of Rs.3.00 crore & above with modern Projection system, Sound system, Air conditioner, where first fixed capital investment commences after the effective date of this IPR.

- 7.2 The existing cinema hall that has commenced operation before the effective date of this IPR is upgraded to a multiplex and modernized with minimum investment of rupees one crore, where first fixed capital investment commences after the effective date of this IPR for such up gradation and modernization.
- 7.3 Eligible units which has availed Entertainment Tax reimbursement under any scheme of the State Govt (GoO) or the Govt. of India (GoI) or Govt. Agencies or any Financial Institutions, it shall be eligible for the differential benefit only.
- 7.4 Eligible units can choose to avail a particular incentive under either this policy or the sectoral policy.
- 7.5 The eligibility for this incentive shall be certified by OFDC and 100% reimbursement of Entertainment Tax to be allowed for five years from the date of commencement of operation / from the date of commencement of operation after up gradation and modernization.

**8 Time frame for filing application: -**

- 8.1 Application in the prescribed form received after the due date / incomplete in any respect shall be liable to be summarily rejected.
- 8.2 Eligible units shall file its claim complete in all respect, **within One year** from the date of commencement of operation / from the date of commencement of operation after up gradation and modernization.

**9 Procedure:-**

9.1 **Eligible units** shall file application in the prescribed form appended to this operational guideline at Annexure -'A' along with copies of all relevant documents as mentioned in the Checklist at Annexure -'B' within the prescribed time limit as per the following category-

1. **Micro, Small & Medium Enterprises** shall file application in duplicate with General Manager, RIC / DIC
2. **Large Industries** shall file application **in triplicate** with **Managing Director, IPICOL**

**Copies of the documents as indicated in the checklist shall be self - attested by Proprietor / Managing Partner / Managing Director / Authorized Signatory.**