

**GOVERNMENT OF INDIA
MINISTRY OF INFORMATION & BROADCASTING**

**LOK SABHA
UNSTARRED QUESTION NO. 3211
TO BE ANSWERED ON 06.08.2021**

GST RATE ON CINEMA EXHIBITION

3211: SHRI MARGANI BHARAT:

Will the Minister of INFORMATION AND BROADCASTING be pleased to state:

- (a) the pre-GST rate of taxation on cinema exhibition in the country, State/UT-wise;
- (b) whether Multiplex Association of India, Producers GUILD of India and others have been representing to bring down GST rate on cinema exhibition to 18 percent;
- (c) if so, the details thereof and action taken by the Ministry thereon;
- (d) whether it is true that 28 percent GST is a punitive rate of tax which discourages cinema-goers; and
- (e) if so, whether any discussions have been held with Finance Ministry and GST Council in this regard and if so, the details and outcome thereof?

ANSWER

**THE MINISTER OF INFORMATION AND BROADCASTING; AND MINISTER
OF YOUTH AFFAIRS AND SPORTS
[SHRI ANURAG SINGH THAKUR]**

(a) to (e) : In the pre GST era, the entertainment tax levied on Cinema Exhibition varied from State to State. The weighted average of entertainment tax on admission to cinema, based on Gross State Domestic Product (GSDP) data, was more than 30%.

Representations have been received from the Producers Guild of India and others *inter alia* requesting for reduction in the GST rate on cinema exhibition. On the recommendations of the GST Council, the GST rate on service by way of admission to cinema exhibition has been reduced w.e.f. 01.01.2019 to 12%, if the price of admission ticket is upto Rs. 100 and to 18%, if the price of admission ticket is above Rs. 100. The rationalisation of GST rates has been widely welcomed by the film industry.
