The Goa Entertainment Tax
(Third Amendment)
Bill, 2001

(Bill No. 61 of 2001)

(As passed by the Legislative Assembly of the State of Goa)

GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM

(Bill No. 61 of 2001)

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BILL


BE it enacted by the Legislative Assembly of Goa in the Fifty-second Year of the Republic of India as follows:-

1. Short title and commencement.— (1) This Act may be called the Goa Entertainment Tax (Third Amendment) Act, 2001.

(2) It shall be deemed to have come into force with effect from the first day of April, 2001.

2. Amendment of section 3E. — In section 3E of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (herein after referred to as the "principal Act"), for sub-section (1), the following shall be substituted, namely:—

“(1) Notwithstanding anything contained in section 3 and subject to such rules as may be prescribed, there shall be levied and paid entertainment tax at the following rates in case of entertainment provided by way of cyber café and pool parlour and/or with the aid of antennae or cable television to a connection holder on payment of any contribution or subscription or installation and
connection charges or any other charges collected in any manner whatsoever, namely:—

(i) Providing entertain-
ment through antennae and

cable television or
antennae.

(ii) Providing entertain-
ment through cable

television exclusively.

(iii) Providing entertain-
ment by way of cyber

café and pool parlour.

Twenty rupees
per month
per connection.

Fifteen rupees
per month per
connection.

Five paise in a
rupee of the
amount charged
for admission.

N.B.: In respect of entertainment provided with the aid of antennae or cable television where total number of connections are less than twenty five and if the proprietor providing such entertainment is registered under this Act, no entertainment tax will be payable so long as his registration is in force.

3. Amendment of section 3E— For section 3F of the principal Act, the following section shall be substituted, namely:-

“3F. Composition of tax payable under section 3E.— In lieu of tax payable under section 3E, on entertainment provided through antennae and cable television or antennae or cable television exclusively, the cable operator or the proprietor may, at his option and subject to such conditions and in such manner as may be prescribed, pay a tax, by way of composition, with respect to entertainment provided calculated at 50% of the amount of tax payable as per rates provided under sub-section (1) of section 3E.

N.B. For the purpose of working out the composition amount, maximum number of connections provided at any time during the previous year shall be taken into account."