THE GOA TAX ON INFRASTRUCTURE
(AMENDMENT) BILL, 2008

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

GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM, GOA
MARCH, 2008.
THE GOA TAX ON INFRASTRUCTURE
(AMENDMENT) BILL, 2008

( BILL No. 3 of 2008 )

A BILL

further to amend the Goa Tax on Infrastructure

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

1. Short title and commencement.-- (1) This Act
may be called the Goa Tax on Infrastructure
(Amendment) Act, 2008.

(2) It shall be deemed to have come into force
on the 19th day of March, 2007.

2. Amendment of section 2.-- In section 2 of the
Goa Tax on Infrastructure Act, 1997 (Goa Act 12 of
1997) (hereinafter referred to as the "principal
Act"),--

(i) after clause (4), the following clause shall
be inserted, namely:--

" (4A) "industrial building" means any
building constructed for the purpose of
carrying out medium and large scale
industrial activities within or outside the
earmarked as industrial estates/areas but
does not include buildings constructed for
carrying out small scale industrial activity;"

(ii) in clause (6), the words “industrial enterprises” shall be omitted.

3. Substitution of section 3. – For section 3 of the principal Act, the following section shall be substituted, namely:–

"3. Tax on Infrastructure. – Any person who has constructed a multi-dwelling building or an industrial building, in respect of which the construction licence has been issued on or after 1-4-2006, shall, before grant of permission for occupation or use of such building, or part thereof, be liable to pay a tax at the rate of rupees forty per square meter of the floor area of such building as infrastructure tax.”.

4. Amendment of section 5. – In section 5 of the principal Act, in sub-section (1), for the expression "multi-dwelling building", the expression "multi-dwelling building or industrial building, as the case may be," shall be substituted.

5. Amendment of section 7. – In section 7 of the principal Act, for the expression "multi-dwelling building", the expression "multi-dwelling building or industrial building, as the case may be," shall be substituted.

6. Repeal and Saving. – (1) The Goa Tax on Infrastructure (Amendment) Third Ordinance,