



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**The Goa Tax on Luxuries  
(Twelfth Amendment)  
Bill, 2012**

(Bill No. 20 of 2012)

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

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**GOA LEGISLATURE SECRETARIAT,  
ASSEMBLY HALL, PORVORIM, GOA  
AUGUST, 2012**

**The Goa Tax on Luxuries  
(Twelfth Amendment) Bill, 2012**

(Bill No. 20 of 2012)

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BILL

*further to amend the Goa Tax on Luxuries Act, 1988  
(Act No. 17 of 1988).*

BE it enacted by the Legislative Assembly of Goa in the Sixty-third Year of the Republic of India, as follows:-

**1. Short title and commencement.**— (1) This Act may be called the Goa Tax on Luxuries (Twelfth Amendment) Act, 2012.

(2) It shall be deemed to have come into force on the 25<sup>th</sup> day of May, 2012.

**2. Amendment of section 2.**— In section 2 of the Goa Tax on Luxuries Act, 1988 (Act No. 17 of 1988) (hereinafter referred to as the "principal Act"),—

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) 'accommodation provided for commercial purpose' means a building or part of a building including open space with or without tents or any enclosure erected for giving on hire, or space where

accommodation is provided for trade fair, exhibitions, demonstrations, promotions, conferences, sales, services, etc.;

**Explanation.**— An accommodation provided for regular sales or any other activities mentioned hereinbefore in a mall, a bazaar or any such arrangements including accommodation on 'leave and licence' basis shall be deemed to be 'accommodation provided for commercial purpose';";

(ii) for clause (aa), the following clause shall be substituted, namely:—

"(aa) 'accommodation with luxuries provided for other purposes' means a building or part of a building or a part of any hotel, community hall, marriage and cultural halls, lawns and open spaces, or any such enclosures or mandap, but excluding Agarshala and halls attached to religious institutions, let on hire by proprietor, for holding social or cultural functions like, marriages, get togethers, parties, receptions, cultural programmes, etc., with services, including like providing furniture, entertainment, sound system, decorations, illumination, pandal, etc., but excluding services like supplying food and beverages, for monetary consideration;";

(iii) in clause (b), after sub-clause (iii), the following sub-clause shall be inserted, namely:—

"(iv) the activity of providing services in relation to health fitness and other related

services and includes services provided in beauty parlours, spa or health spa, health club, etc.;"

(iv) for clause (ee), the following clause shall be substituted, namely:—

"(ee) 'luxuries' means services specified in the Schedules, ministering the enjoyment, comfort or pleasure to its users and includes the services provided in beauty parlours, spa or health spa, health club, etc.;"

(v) for clause (ii), the following clause shall be substituted, namely:—

"(ii) 'proprietor' in relation to accommodation provided for commercial purposes or accommodation with luxuries provided for other purposes or in relation to services provided in beauty parlours, spa or health spa, health club, etc., includes person who for the time being is in-charge of the management of building or part of building or tent or enclosure or of a beauty parlour, spa or health spa, health club, etc., or of an open space provided to conduct the business, as the case may be;";

(vi) in clause (j), after the words "accommodation with luxuries provided for other purposes", the expression "or for services provided in beauty parlours, spa or health spa, health club, etc." shall be inserted;

(vii) in clause (p), before the words "during a year", the expression "or for services provided in beauty parlours, spa or health spa, health club, etc." shall be inserted.

**3. Amendment of section 5.**— In section 5 of the principal Act,—

(i) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) There shall be levied a tax on the turnover of receipts of a proprietor of a beauty parlour, spa or health spa, health club, etc., at the rates provided in Schedule IV hereto.";

(ii) in sub-section (7), in clause (i), in sub-clause (b), for the word "Schedule", wherever it occurs, the expression "Schedule I or Schedule IV" shall be substituted.

**4. Amendment of Schedule II.**— In Schedule II to the principal Act, under the word "Proprietor", after entry at serial number (2), the following entry shall be inserted, namely:—

"(3) Services provided in beauty parlours, spa or health spa, health club, etc. Rs. 2000/-."

**5. Insertion of new Schedule IV.**— After Schedule III to the principal Act, the following Schedule shall be inserted, namely:—

**"SCHEDULE IV**

[See sub-section (2A) of section 5]

Sr. No.	Turnover of Receipts	Rate of Tax
(i)	For providing services in beauty parlours, spa or health spa, health club, etc. having air-conditioning facility, whose turnover is above Rs. 5.00 lakhs per annum	10%

**6. Repeal and Saving.**— (1) The Goa Tax on Luxuries (Amendment) Ordinance, 2012 (Ordinance No. 3 of 2012) is hereby repealed.

(2) Notwithstanding the repeal of the Goa Tax on Luxuries (Amendment) Ordinance, 2012 (Ordinance No. 3 of 2012), anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.