



**Legislative Assembly of Goa**

**The Goa Entertainment Tax  
(Amendment) Bill, 2001**

**(Bill No. 15 of 2001)**

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

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**GOA LEGISLATURE SECRETARIAT  
ASSEMBLY HALL, PORVORIM  
JANUARY, 2001.**

THE GOA ENTERTAINMENT TAX (AMENDMENT)  
BILL, 2001

(BILL No.15 OF 2001)

A

BILL

*further to amend the Goa, Daman and Diu  
Entertainment Tax Act, 1964.*

Be it enacted by the Legislative Assembly of Goa  
in the Fifty-first Year of the Republic of India as  
follows:—

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

(2) It shall come into force on such date as the  
Government may, by notification in the Official  
Gazette, appoint.

2. *Amendment of section 1.*— In section 1 and  
in any other section of the Goa, Daman and Diu  
Entertainment Tax Act, 1964 (Act 2 of 1964)  
(hereinafter referred to as the "principal Act"),—

(i) in the long and short title, the figure and  
words "Daman and Diu", wherever they occur,  
shall be omitted;

(ii) for the words "Union Territory of Goa,  
Daman and Diu", wherever they occur, the  
words "State of Goa" shall be substituted.

3. *Amendment of section 2.*— In section 2 of the principal Act, —

(i) in clause (b), after the expression "under sub-section (1) of section 2A", the expression "and includes an Additional Commissioner of Entertainment Tax" shall be inserted;

(ii) in clause (d), after the expression "amusement", and before the word "game", the expression "river cruise/boat cruise, casinos of all kinds," shall be inserted;

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

"Provided that any payment not exceeding Rs.2/- per ticket or 10% of the payment for admission, whichever is less, if charged by the proprietor towards service charges separately and the proprietor shows to the satisfaction of the prescribed officer or such other officer notified by the Government, that the amount of such service charges shall be spent by him or by the owner/lessor of the theatre, as the case may be, within such period as may be notified, towards maintenance and providing facilities and safety measures in permanent cinema theatres, such service charges shall not be included in the payment for admission:

Provided further that the total amount of service charges collected by the proprietor should not exceed the amount spent upto the notified period in maintaining and providing facilities and safety measures in permanent cinema theatres or for a period of three years from the notified date, whichever is earlier:

Provided also that if the amount collected by way of service charges is not spent within the notified period or extended period, the proprietor shall be liable for penalty not exceeding one and half times the amount of such service charges in addition to the entertainment tax at prevailing rate.

The proprietor shall furnish an undertaking jointly signed with the owner/lessor of the theatre stating that the amount of service charges collected shall be spent towards maintenance and providing facilities and safety measures and in the event of default thereof they shall be jointly liable to pay the amount with penalty."

4. *Amendment of section 2A.*— In sub-section (1) of section 2A of the principal Act, "for the word "Commissioner", the expression "Commissioner and/or Additional Commissioner" shall be substituted.

5. *Amendment of section 3.*— In sub-section (1) of section 3 of the principal Act, in clause (b),—

(i) after the expression "tax in respect of" and before the expression "theatrical performance", the expression "river cruise/boat cruise/casinos of all kinds," shall be inserted;

(ii) in item (ii), for the figure "20", the figure "15%" shall be substituted.

6. *Insertion of new section 3D.*— After section 3C of the principal Act, the following section shall be inserted, namely:—

"3D. Composition of tax payable on entertainment provided by way of river

cruises/boat cruises under section 3.— In lieu of tax payable under section 3 for entertainment provided by way of river cruises/boat cruises, the proprietor may, at his option and in such manner as may be prescribed, pay the tax by way of composition at 30% of the aggregate value of notional receipts receivable for admission worked out as under:—

Aggregate notional receipts = total capacity of the boat or vessel by way of number of persons, on which entertainment is provided by way of river cruises/boat cruises X rate per ticket per adult person X number of trips".

7. *Amendment of section 5.*— In section 5 of the principal Act, after sub-section (3), the following shall be inserted, namely:-

(4) Notwithstanding anything contained in clause (b) of sub-section (1) of section 3 of this Act, the entertainment provided by way of river cruises/boat cruises prior to the date of enforcement of the Goa Entertainment Tax (Amendment) Act, 2001, shall be exempt from entertainment tax if aforesaid tax has not been collected on such entertainment on the ground that no such tax could have been levied or collected at that time:

Provided that the burden of proving that the entertainment tax was not collected on entertainment provided by way of river cruises/boat cruises referred to in clause (b) of sub-section (1) of section 3, shall be on the person claiming exemption under this sub-section.

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