



## **Legislative Assembly of Goa**

# **The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Bill, 2001**

(Bill No. 16 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 TAX ON LUXURIES (HOTELS AND  
LODGING HOUSES) (AMENDMENT) BILL 2001

( Bill No. 16 of 2001)

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BILL

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

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 Tax on Luxuries (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 the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Goa Act No. 17 of 1988) (hereinafter referred to as the "principal Act"),—

(i) in the long title, the expression "(Hotels and Lodging Houses)" shall be omitted;

(ii) in the preamble, the words "on Luxuries provided in hotels and lodging houses" shall be omitted;

(iii) in sub-section (1) of section 1, the expression "(Hotels and Lodging Houses)" shall be omitted.

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

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

"(b) 'business' includes,—

(i) the activity of providing residential accommodation and any other services in connection with, or incidental or ancillary to such activity of providing residential accommodation by a hotelier for monetary consideration;

(ii) the activity of providing, stocking, wending, distributing or supplying of luxuries;"

(ii) in clause (cc), after the words "purposes of this Act", the words "and includes Additional Commissioner of Luxury Tax" shall be inserted;

(iii) after clause (e), the following clause shall be inserted, namely:—

"(ee) 'luxuries' means commodities or services specified in the Schedule, ministering the enjoyment, comfort or pleasure extraordinary to necessities of life;"

(iv) in clause (j), after the words "provided in a hotel", the words "and value of stock of other luxuries provided" shall be inserted;

(v) after clause (l), the following clause shall be inserted, namely:—

"(ll) 'Schedule' means the Schedule appended to this Act;"

(vi) after clause (m), the following clauses shall be inserted, namely:—

"(mm) 'stock of luxuries' means the quantity of luxuries being the own stock of the stockist or stock entered in the records or account of the stockist or the quantity of luxuries the stockist receives or procures during any year for stocking, wending or distributing or supplying to a wholeseller, intermediary, retailer, or any person but shall not include any quantity of luxuries held in stock on the day or the date of commencement of the Goa Tax on Luxuries (Amendment) Act, 2001;

(mmm) 'stockist' means a person who has in his possession or custody or in his control the stock of luxuries procured in any manner, or manufacture made or processed by him in the course of business in the State or produced or caused to be produced by him into the State, either in his own account or of any others, from any place outside the State, for stocking, wending or supplying such luxuries;"

(vii) in clause (n), after the words "luxuries provided in a hotel" and before the words "payable under this Act", the words "and on other luxuries" shall be inserted.

(viii) in clause (p), after the words "luxuries provided in a hotel during a given period", the words "and value of stock of luxuries in case of other luxuries provided" shall be inserted;

(ix) after clause (p), the following clauses shall be inserted, namely:-

"(pp) 'turnover of stocks of luxuries' in relation of stockist in respect of any year means the aggregate of the value of stock of luxuries;"

"(ppp) 'value of stock of luxuries' means,—

(i) in respect of stockist being a manufacturer of any of the luxuries, the value of luxuries calculated at the ex-factory price;

(ii) in respect of any other stockist, the value of such luxuries calculated at the price thereto as per the bill, invoice or consignment note or other document of like nature of any person within the State or outside the State from whom such luxuries are received;

*Explanation:—* In respect of any stockist mentioned in sub-clause

(i) and (ii), the value of stock of luxuries shall include,—

(a) excise duty, countervailing duty paid or payable on such luxuries by a manufacturer or importer thereof as the case may be; and

(b) transport charges, insurance charges, packing charges, forwarding and handling charges, if any, for carrying such luxuries to any premises, godown, warehouse or any other place of the stockist;"

4. *Amendment of section 5.*— In sub-section (2) of section 5 of the principal Act, for clause (a), the following clause shall be substituted, namely:—

"(a) Where the charge for	12% of the
luxury provided ....	charge
a in hotel exceeds	per day of
Rs.1500/-;	luxury
	provided."

5. *Insertion of new section 5A.*— After section 5 of the principal Act, the following section shall be inserted, namely:—

"5A. *levy of tax on luxuries.*— (1) Subject to the provisions of this Act, there shall be levied and collected a tax on the turnover of stock of luxuries, in respect of luxuries mentioned in column (2) of the Schedule, at the rate specified in the corresponding entry in column (3) of the Schedule.

(2) The tax levied under sub-section (1) shall be paid by every registered stockist or a stockist liable to get himself registered under this Act.

(3) Notwithstanding anything contained in sub-section (1), but subject to the production of proof as may be prescribed, no tax shall be leviable on the value of stock of luxuries, -

(i) despatched to places outside the State;

(ii) on which tax under this Act has been paid or has become payable."

6. *Amendment of section 7.*— In section 7 of the principal Act, after the words "Where a hotel" and before the words "is owned", the words "or business" shall be inserted.

7. *Amendment of section 9.*— In section 9 of the principal Act, in sub-section (1),

(i) after the word and figure "section 5" and before the words and figures "or under sub-section (6)", the words and figures "or under section 5A" shall be inserted;

(ii) after the word 'accommodation' and before the words "by way of business", the words 'or other luxuries' shall be inserted.

8. *Substitution of word 'hotelier'.*— In the principal Act, for the word "hotelier", wherever it occurs, except in section 5, the expression "hotelier or stockist, as the case may be", shall be substituted.

9. *Insertion of Schedule.*— After section 46 of the principal Act, the following Schedule shall be inserted, namely:—

"SCHEDULE

(See sections 5(A) and 2(ee))

Sr. No.	Description of luxuries	Rate of tax.
(1)	(2)	(3)
(1)	Chewing tobacco including gutka.	25%
(2)	Tobacco products excluding those covered under (1) above but other	5%."