




Legislative Assembly of the State of Goa

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

(Bill No. 61 of 2001)


~~To~~ be introduced in the Legislative Assembly of the State
of Goa

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

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

(Bill No. 61 of 2001)

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BILL

*further to amend the Goa Entertainment Tax
Act, 1964 (Act 2 of 1964).*

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:—

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| (i) Providing entertainment through antennae and cable television or antennae. | Twenty rupees per month per connection. |
| (ii) Providing entertainment through cable television exclusively. | Fifteen rupees per month per connection. |
| (iii) Providing entertainment by way of cyber café and pool parlour. | 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 3F.*— 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."

Statement of Objects and Reasons

The Goa Entertainment Tax Act, 1964 (Act 2 of 1964), was last amended vide the Goa Entertainment Tax (Second Amendment) Act, 2001 (Goa Act 21 of 2001), thereby making provision for registration of proprietors providing entertainment by way of cyber café and pool parlour and/or with the aid of antennae or cable television to a connection holder on payment. The said amendment Act also provided for composition of tax payable.

On enforcement of the provisions of the said Amendment Act, small cable operators represented to the Government the hardships faced by them. Similarly, the other cable operators also represented that the levy of tax is harsh. To give relief to such operators, it is proposed as under:

i) The cable operators registered under the said Act, 1964, and having less than 25 connections to be exempted from payment of entertainment tax, so long as their registration is in force.

ii) The cable operators be allowed to avail the benefit of composition on payment of 50% of tax payable instead of 75%, earlier provided for.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill since no additional expenditure will be incurred on account of the proposed amendments.

Memorandum Regarding Delegated Legislation

Proposed sub-section (1) of section 3E of the Goa Entertainment Tax Act, 1964, empowers the Government to frame rules, subject to which the entertainment tax specified therein shall be levied and paid.

Proposed section 3F of the said Act, 1964, empowers the Government to frame rules to specify the conditions and manner of payment of tax by way of composition.

The above delegations are of normal character.

Porvorim-Goa
9 July, 2001.

MANOHAR PARRIKAR
Chief Minister

Assembly Hall,
Porvorim-Goa
9 July, 2001.

R. KOTHANDARAMAN
Secretary (Legislature)

Governor's Recommendation under Article 207 of the Constitution

In pursuance of Article 207 of the Constitution of India, I, Mohammed Fazal, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa the introduction and consideration of the Goa Entertainment Tax (Third Amendment) Bill, 2001.

Annexure

**Extract of the Goa Entertainment Tax Act, 1964
(Act 2 of 1964)**

"3E. Special provisions in respect of certain entertainments.—

(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:—

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|---|--|
| (i) Providing entertainment through antennae and cable television or Antennae | Twenty rupees per month per connection. |
| (ii) Providing entertainment through cable television exclusively | Fifteen rupees per month per connection. |
| (iii) Providing entertainment by way of cyber café and pool parlour | Five paise in a rupee of the amount charged for admission. |

"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 75% 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."