



Legislative Assembly of the State of Goa

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

(Bill No. 61 of 2001)

(As passed by 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)

A

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."