



Legislative Assembly of the State of Goa

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

(Bill No. 49 of 2001)

~~to be~~ introduced in the Legislative Assembly of the State
of Goa)

**GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM
MARCH, 2001**

The Goa Entertainment Tax (Second Amendment)
Bill, 2001

(Bill No. 49 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 (Second
Amendment) Act, 2001.

(2) It shall come into force with effect from
1.4.2001.

2. *Amendment of section 2.*— In section 2 of the
Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (
hereinafter referred to as the “principal Act”),—

(i) after clause (a), the following clauses shall
be inserted, namely:—

“(aa) ‘antennae’ means an apparatus
which receives television signals that enables
viewers to tune into transmission including
national or international satellite transmission
or moving pictures or series of pictures, by
means of transmission of television signals by
wire where subscriber’s television sets at the
residential or non-residential places are linked
by metallic co-axial or optic fibre cable to a
central system, called headend;

(aaa) 'cable television' means a system organized for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber's television set is linked by metallic co-axial cable or optic fibre cable to a central system called the 'headend' and, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or disc or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on television receiving set at a residential or a non-residential place of a connection holder;"

(ii) for clause (d), the following shall be substituted, namely:-

"(d) 'entertainment' with all its grammatical variations and cognate expressions means,-

(1) cinematograph show including video shows to which persons are admitted on payment or exhibition of films or moving pictures which are viewed and heard on the television receiving set, with the aid of any type of antennae with the cable network attached to it or cable television for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever;

(2) any amusement, river/boat cruise/casinos of all kinds, cyber café, pool parlour, exhibition or performance or pageant or game, sport, whether

outdoor or indoor, to which persons are admitted on payment; "

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

"(ff) 'place of entertainment' means a place where the entertainment is held and includes the operating office and the place from where the entertainment is provided by means of cable connections from any type of antennae with the cable network attached to it or cable television and such other place where account and other documents connected with the entertainment are kept;"

(iv) for clause (h), the following shall be substituted, namely:-

"(h) 'proprietor' in relation to any entertainment includes any person responsible for, or for the time being in charge of, the management thereof and any person conducting, organizing, sponsoring or patronizing any such entertainments;"

(v) after clause (j), the following shall be inserted, namely:-

"(k) 'Schedule' means the Schedule appended to this Act."

3. Insertion of new sections 3E and 3F- After section 3D of the principal Act, the following sections shall be inserted, namely:-

"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:-

- | | |
|---|--|
| (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. |

(2) (a) No person shall operate a cable television network and or operate cyber cafe and pool parlour unless he is registered under this Act:

PROVIDED that a person operating a cable television network, cyber café and pool parlour, immediately before the commencement of this Act, may continue to do so for a period of sixty days from such commencement; and if he has made an application for registration as a proprietor within the said period of sixty days,

he may continue such operation till he is registered under this Act or till the registering authority refuses to grant registration to him.

(b) Every person required by clause (a) of sub-section (2) to be registered under this Act shall make an application in this behalf to the prescribed authority in the prescribed manner on payment of fees specified in the Schedule.

(c) If the prescribed authority is satisfied that the application for registration is in order, he shall, in accordance with such rules as may be prescribed, register the applicant and grant him a certificate of registration in the prescribed form and such certificate shall specify his place of business and the area of his operation.

(d) The prescribed authority may, from time to time, amend any certificate of registration in accordance with information furnished by the cable operator or proprietor.

(e) The Commissioner may, for good and sufficient reasons, demand from the cable operator or proprietor who has applied for registration under this Act, reasonable security for proper payment of tax payable by him under this Act.

(f) The Commissioner may, for good and sufficient cause, forfeit the whole or any part of the security obtained under clause (e).

(g) Every application for renewal of registration shall be made in the prescribed form and in the prescribed manner on payment of charges specified in the Schedule within thirty

days from the commencement of the financial year. Provisions of this Act relating to registration shall, mutatis mutandis, apply for renewal of registration also:

Provided that no order shall be passed under clause (f) without giving the concerned cable operator or proprietor an opportunity of being heard.

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.”.

4. Amendment of section 14.- In section 14 of the principal Act, for sub-section (1), the following shall be substituted, namely:-

“(1) The Government may, by notification in the Official Gazette, make rules generally to carry out the purposes of this Act.”.

5. Insertion of Schedule.- After section 16 of the principal Act, the following Schedule shall be inserted, namely:—

“SCHEDULE
(See section 3E)

**REGISTRATION/RENEWAL CHARGES
UNDER THE GOA ENTERTAINMENT TAX ACT,
1964(Act 2 of 1964)**

<u>Category of dealers/ Proprietor/Person</u>	<u>Amount of Registration charges/ Renewal charges</u>
(1) Cable television and/or Antennae operators having 100 or less than 100 connections.	Rs.1000/-
(2) Cable television and/or Antennae operators having more than 100 but less than 500 connections.	Rs.2000/-
(3) Cable television and/or Antennae operators having 500 or more than 500 connections.	Rs.5000/-
(4) Cyber café and pool parlour in municipal areas.	Rs.5000/-
(5) Cyber café and pool parlour in any other area.	Rs.2000/-
(6) Any other dealer/proprietor/ /person liable for registration under the Act and not covered under Sr. Nos. (1) to (5) above.	Rs.1000/-”.-

Statement of Objects and Reasons

The Finance Minister in his Budget Speech has proposed levy of tax on 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.

The present Bill seeks to define the terms 'antennae', 'cable television', 'place of entertainment', 'schedule' and amend the definition of 'entertainment' and 'proprietor' in the Goa Entertainment Tax Act, 1964(Act 2 of 1964).

The Bill further proposes to specify the rate of entertainment tax in respect of entertainment provided through antennae, cable television, cyber café and pool parlour and provide for registration and renewal of registration under the said Act.

The Bill also proposes to insert a new section 3F in the said Act so as to provide for composition of tax payable on entertainment provided by way of antennae and cable television in the manner as specified therein.

The Schedule proposed for incorporation in the Act seeks to lay down the registration and renewal fees charges for entertainment specified therein.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved towards implementation of the provisions of the Act since no additional expenditure will be incurred on account of the proposed amendments.

Memorandum Regarding Delegated Legislation

Sub-section (1) of proposed section 3E empowers the Government to frame rules subject to which the entertainment tax specified therein shall be levied and paid.

Clause (b) of sub-section (2) of proposed section 3E empowers the Government to frame rules to specify the authority to whom an application for registration shall be made and the manner of making such application.

Clause (c) of sub-section (2) of proposed section 3E empowers the Government to frame rules in accordance with which the prescribed authority shall register the applicant and also the form of the certificate of registration.

Clause(g) of sub-section (2) of proposed section 3E empowers the Government to frame rules to specify the form of application for renewal of registration and the manner of making the renewal application.

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

These delegations are of normal character.

Porvorim- Goa
28th March, 2001

MANOHAR PARRIKAR
Chief Minister

Assembly Hall,
Porvorim-Goa
28th March, 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 (Second Amendment) Bill, 2001.

ANNEXURE

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

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

(2).....

(3) It shall come into force on the 1st day of April, 1964.

Section 2. Definitions.— In this Act, unless there is anything repugnant in the subject or context –

(a) "admission to any entertainment" includes admission to any place in which the entertainment is held;

(b)

(c)

(d) "entertainment" includes any exhibition, performance, amusement, game, or sport to which persons are admitted for payment;

(e)

(f) " payment for admission" means the amount paid for admission and includes –

(i) any payment for seats or other accommodation in a place or entertainment.

(ii) Any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing or the entertainment which, without the aid of such instrument or contrivance such person would not get; and

(iii) Any payment for any purpose whatsoever connected with an entertainment or for a programme of

synopsis thereof which a person is required to make as a condition of attending or continuing to attend entertainment in addition to the payment, if any, for admission to the entertainment,

(iv) Any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required.

NOTE: "payment for admission" does not include any amount collected by way of tax under this Act provided such amount is separately shown on the ticket issued for admission.

(g).....

(h) "proprietor" in relation to any entertainment includes any person responsible for, or for the time being in charge of, the management thereof.

Section 3 Levy of tax.—

1(a)

(b).....

(c)....,

(2).....

(3).....

(4)....

Section 3A.

(1)....

(2)....

Section 3B.—

(1)

(2)

Section 3C.—

Section 3D.— *Composition of tax payable on entertainment by way of river cruises/boat cruises.*— 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.

Section 4.— (1).....

(2)....

(a)....

(b)....

(c)....

Section 5. (1).....

(a).....

(b).....

(c).....

(2).....

(3).....

Explanation

Section 6. (1)

(2).....

(3).....

Section 7.....

Section 8(1).....

(2).....

Section 9.....

(a).....

(b).....

Section 10(1).....

(2).....

Section 11(1).....

(2).....

Section 12.....

(1).....

(2).....

Section 12A.....

Section 13 (1).....

(2).....

Section 14. Power to make rules.— (1) The Government may by notification in the Official Gazette (and subject to the condition of previous publication) make rules generally to carry out the purposes of this Act.

(2).....

(a).....

(b).....

I.....

(d).....

(e).....

(f).....

(g).....

(h).....

(i).....

(j).....

(k).....

(l).....

(3).....

(4).....

Section 15(1).....

(2).....

Section 16.- Power to remove difficulties.— If any difficulty arises in giving effect to the provisions of this Act the Government may, by order, as occasion requires do anything (not inconsistent with this Act) which appears to it to be necessary for removing the difficulty.