



LEGISLATIVE ASSEMBLY OF THE STATE  
OF GOA

The Goa Tax on Luxuries (Amendment)  
Bill, 2002

(Bill No. 10 of 2002)

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(As passed in the Legislative Assembly of the State of Goa)

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GOA LEGISLATURE SECRETARIAT  
ASSEMBLY HALL, PORVORIM, GOA  
AUGUST, 2002

The Goa Tax on Luxuries (Amendment)  
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BILL

*further to amend the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988).*

Be it enacted by the Legislative Assembly of Goa in the Fifty-third 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, 2002.

(2) It shall be deemed to have come into force with effect from the first day of July, 2002.

2. *Amendment of section 5.*— In section 5 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988), for sub-section (2), the following shall be substituted, namely:—

“(2) There shall be levied a tax on the turnover of receipts at the following rates, namely:—

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|---|------------|--|
| (a) Where the charge for luxury provided in a hotel exceeds | Rs. 1500/- | 8% of the charge per day of luxury provided. |
|---|------------|--|

- (b) where the hotel providing luxury is classified or recognized as three star and above by the Department of Tourism, Government of India. 8% of the charge per day of luxury provided.
- (c) In any other cases 5% of the charge per day of luxury provided.

*Note:-* Whereas the luxuries provided in a hotel are under Timeshare Agreement or under package deal agreement or under any such system, the rate of tax for the charge of the luxuries provided shall be in accordance with clause (c) above.

Provided that where the charges are levied otherwise than on daily basis, then the charges for determining the tax liability under this section shall be computed proportionately for a day and based on the total period of occupation of the accommodation for which the charges are made."

3. *Repeal and saving.*— (1) The Goa Tax on Luxuries (Amendment) Ordinance, 2002 (Ordinance No.4 of 2002), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.