



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**THE GOA BARGE TAX (AMENDMENT)
BILL, 2004**

(Bill No. 19 of 2004)

^{AS}
~~AS~~ introduced in the Legislative Assembly of the State of Goa)

**GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM, GOA
JULY, 2004**

**THE GOA BARGE TAX (AMENDMENT)
BILL, 2004**

(Bill No 19 of 2004)

A

BILL

further to amend the Goa, Daman and Diu Barge Tax Act, 1973.

BE it enacted by the Legislative Assembly of Goa in the Fifty-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.* — (1) This Act may be called the Goa Barge Tax (Amendment) Act, 2004.

(2) It shall come into force at once.

2. *Amendment of Schedule.* — For the Schedule to the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973), the following Schedule shall be substituted, namely:-

"SCHEDULE

(See section 3)

Capacity of Barge	Maximum annual rate per ton Rs.
(a) less than 1000 tons	80.00
(b) 1000 tons and above	130.00

Note: When tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten percent of that amount".

Statement of Objects and Reasons

The Schedule to the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973), specifies the maximum annual rate of tax per ton, as per capacity of Barge, in four different slabs.

With the addition of barges of bigger size to the existing traffic, it has been decided to rationalize the tax structure and specify the rate of tax in two different slabs, for the purpose of simplification of tax structure, so also to meet the growing expenditure on maintenance of Inland Waterways.

This Bill seeks to achieve the above objects.

Financial Memorandum.

The Department was collecting total revenue of about Rs. 1.71 crore approximately per annum on barge tax. The tax was meant to meet the expenditure on maintenance of Inland Waterways of Goa. With the revision of barge tax as proposed, the Government will get an additional revenue of Rs. 23 lakh per annum approximately. The said tax would be collected within the existing manpower of the Department. The proposed revision of barge tax does not entail extra expenditure on the part of the exchequer.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim-Goa

MANOHAR PARRIKAR
Chief Minister

July, 2004

Assembly Hall,
Porvorim-Goa
July, 2004

S. A. NARVEKAR
Secretary (Legislature)

Governor's Recommendation under Articles 207 of the Constitution

Pursuant to Article 207 of the Constitution, I, Kidar Nath Sahani, Governor of Goa, hereby recommend the introduction and consideration by the Legislative Assembly of Goa, of the Goa Barge Tax (Amendment) Bill, 2004.

ANNEXURE

["SCHEDULE

(See Section 3)

Capacity of Barge	Maximum annual rate per ton
	Rs.
(a) Less than 650 tons	44.00
(b) 650 tons and less than 1000 tons	60.00
(c) 1000 tons and above	75.00
(d) 1600 tons and above	100.00

Note: When Tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten per cent of that amount."]