



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**The Goa Entertainment Tax  
(Amendment) Bill, 2004**

(Bill No.21 of 2004)

<sup>AS</sup>  
(~~To be~~ introduced in the Legislative Assembly of the State of Goa)

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

# The Goa Entertainment Tax (Amendment) Bill, 2004

(Bill No.21 of 2004)

A

BILL

*further to amend the Goa Entertainment Tax Act, 1964.*

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 Entertainment Tax (Amendment) Act, 2004.

(2) It shall be deemed to have come into force from the 1<sup>st</sup> day of April, 2001.

2. *Amendment of section 2.*- In section 2 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964), in clause (f), after sub-clause (iv) for the second and third provisos, the following provisos shall be substituted, namely.-

“Provided further that the total amount of service charges collected by the proprietor should not exceed the amount spent for maintenance and providing facilities and safety measures in permanent cinema theatres for a total period of three years and six months from the date of commencement of the Goa Entertainment Tax (Amendment) Act, 2001 (Goa Act 15 of 2001):

Provided also that if the amount collected by way of service charges is not spent within the period specified above, the proprietor shall be liable for penalty not exceeding one and half times the amount of such service charges in addition to the entertainment tax at prevailing rate." 5

### Statement of Objects and Reasons

By virtue of first proviso to clause (f) of section 2 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964), the permanent cinema theatres are entitled to collect service charges not exceeding Rs.2/- per ticket or 10% of the payment for admission, whichever is less, for being spent towards maintenance and providing facilities and safety measures in such cinema theatres. In terms of second proviso to clause (f) of section 2 of the said Act, 1964, the total amount of service charges collected by the proprietor should not exceed the amount spent upto the notified period in maintaining and providing facilities and safety measures in permanent cinema theatres or for a period of three years from the notified date, whichever is earlier.

As the cinema industry in the State of Goa is facing financial constraints, and to help and support it to continue in business, it is proposed to suitably amend second and third provisos of clause (f) of section 2 of the said Act, 1964 and extend the said period to three years and six months in total.

This Bill seeks to achieve the above object.

### 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

No delegated legislation is envisaged in this Bill.

Porvorim Goa.  
Date: 6<sup>th</sup> July, 2004.

Manohar Parrikar  
Chief Minister

Assembly Hall  
Porvorim Goa  
Date: 7<sup>th</sup> July, 2004.

(S. A. Narvekar)  
Secretary (Legislature)

Governor's Recommendation under Article 207  
of the Constitution

In pursuance to Article 207 of the Constitution of India, I, Mohd. Fazal, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa the introduction and consideration of the Goa Entertainment Tax (Amendment) Bill, 2004.

Annexure

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

"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;

(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 control 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;

(b) "Commissioner" means the Commissioner of Entertainment Tax appointed under sub-section (1) of section 2A and includes an Additional Commissioner of Entertainment Tax;

(c) "complimentary ticket" means a ticket or pass for admission to any entertainment free of any payment or at a reduced rate of payment for such admission;

(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;

(e) "Government" means the Government of the State of Goa;

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

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

Provided that any payment not exceeding Rs.2/- per ticket or 10% of the payment for admission, whichever is less, if charged by the proprietor towards service charges separately and the proprietor shows to the satisfaction of the prescribed officer or such other officer notified by the Government, that the amount of such service charges shall be spent by him or by the owner/lessor of the theatre, as the case may be, within such period as may be notified, towards maintenance and providing facilities and safety measures in permanent cinema theatres, such service charges shall not be included in the payment for admission:

Provided further that the total amount of service charges collected by the proprietor should not exceed the amount spent upto the notified period in maintaining and providing facilities and safety measures in permanent cinema theatres or for a period of three years from the notified date, whichever is earlier:

Provided also that if the amount collected by way of service charges is not spent within the notified period or extended period, the proprietor shall be liable for penalty not exceeding one and half times the amount of such service charges in addition to the entertainment tax at prevailing rate.

The proprietor shall furnish an undertaking jointly signed with the owner/lessor of the theatre

stating that the amount of service charges collected shall be spent towards maintenance and providing facilities and safety measures and in the event of default thereof they shall be jointly liable to pay the amount with penalty.

[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;]

(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;

(g) "prescribed" means prescribed by rules made under this Act;

(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;

(i) "tax" or "entertainment tax" means the tax leviable under section 3;

(j) "surcharge or surcharge on entertainment tax" means the surcharge leviable under section 3A;

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