



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

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

(Bill No.21 of 2004)

(As passed by 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 1st 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."