



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**The Goa Tax on Luxuries
(Amendment) Bill, 2004**

(Bill No. 15 of 2004)

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

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

The Goa Tax on Luxuries (Amendment) Bill, 2004

(Bill No. 15 of 2004)

A

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-fifth 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, 2004.

(2) It shall come into force with effect from the 1st day of April, 2004.

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 sub-section shall be substituted, namely:—

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

<i>Category of Hotels</i>	<i>Rate of tax</i>
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(I) Category 'A'

(a) Where the hotel is classified or recognized as three star and above by the Directorate of Tourism, Government of India. 10% of the charge per day of luxury provided.

<i>Category of Hotels</i>	<i>Rate of tax</i>	
(b) Where the hotel is located in 'A' grade municipal area or in Coastal Village as defined in the Goa Sales Tax Act, 1964 (Act 4 of 1964), including Time Sharing/Rent Back Accommodation, having swimming pool.	10% of the charge per day of luxury provided.	5
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(c) Where the hotel is classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act No.10 of 1982), and having swimming pool.	10% of the charge per day of luxury provided.	15
(II) <u>Category 'B'</u>		
All other hotels not covered by Category 'A' above.	3% of the charge per day of luxury provided.	20

Note:— Where the luxuries provided in a hotel are under Timeshare Agreement or under Package Deal Agreement or under any such system, other than those covered by Category 'A' above, the rate of tax for the charge of the luxuries provided shall be in accordance with Category 'B' 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."