



LEGISLATIVE ASSEMBLY OF STATE OF GOA

**The Goa Tax on Luxuries
(Eleventh Amendment)
Bill, 2009**

(Bill No. 27 of 2009)

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

**GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM, GOA
AUGUST, 2009.**

The Goa Tax on Luxuries (Eleventh Amendment) Bill, 2009.

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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 Sixtieth Year of the Republic of India as follows:—

1. Short title and commencement.— (1) This Act may be called the Goa Tax on Luxuries (Eleventh Amendment) Act, 2009.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Amendment of section 2.— In section 2 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the “principal Act”),—

(i) the existing clause (aa) shall be re-numbered as clause (ac) and before clause (ac) as so re-numbered, the following clause shall be inserted, namely:—

“(aa) ‘accommodation with luxuries provided for other purposes’ means a building or part of a building or a part of any hotel, community hall, agrashala, marriage & cultural halls, lawns and open spaces, or any such enclosures or mandap let on hire by proprietor, for holding social or cultural functions like, marriages, get to-gethers, parties, receptions, cultural

programmes, etc. with services including like providing furniture, entertainment, sound system, decorations, illumination, pendal, etc but excluding services like supplying food and beverages, for monetary consideration;”

“(ab) ‘Additional Commissioner’ means a person appointed as Additional Commissioner of Luxury Tax under sub-section (2) of section 3 of this Act”;

(ii) in clause (b), existing sub-clauses (a) and (b) shall be re-numbered as sub-clauses (i) and (ii) and after sub-clauses (i) and (ii) so re-numbered, the following sub-clause shall be inserted, namely:—

“(iii) The activity of providing accommodation with luxuries for other purposes, such as, for holding marriage ceremonies, wedding receptions, get-togethers, parties, cultural or social functions, etc., for monetary consideration;”;

(iii) for clause (cc), the following clause shall be substituted, namely:—

“(cc) ‘Commissioner’ means a person appointed as Commissioner of Luxury Tax under sub-section (1) of section 3 of this Act;”;

(iv) for clause (g), the following clause shall be substituted, namely:—

“(g) ‘person’ includes any company or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm, a local authority, a club, a corporation, any social or religious institution, a trust, or society, a State Government or the Central Government or artificial juridical person not falling within any of the preceding descriptions;”;

(v) for clause (h), the following clause shall be substituted, namely:—

“(h) ‘place of business’ includes an office, or any other place which a hotelier or a proprietor uses for the purpose of business or where he keeps his books of accounts in any media;”;

(vi) for clause (ii), the following clause shall be substituted, namely:—

“(ii) ‘proprietor’, in relation to accommodation provided for commercial purposes or accommodation with luxuries provided for other purposes, includes person who for the time being is in-charge of the management of building or part of building or tent or enclosure or an open space provided to conduct the business, as the case may be;”;

(vii) for clause (j), the following clause shall be substituted, namely:—

“(j) ‘receipt’ means the amount of monetary consideration received or receivable by a hotelier or a proprietor or by his agent for the luxury provided in a hotel or for the accommodation provided for commercial purposes or for accommodation with luxuries provided for other purposes;”;

(viii) for clause (k), the following clause shall be substituted, namely:—

“(k) ‘registered’ means registered under section 9 of this Act;”;

(ix) for clause (p), the following clause shall be substituted, namely:—

“(p) ‘turnover of receipts’ means the aggregate of the amount of monetary consideration received or receivable by a hotelier or by a proprietor or by his agent in respect of luxuries provided in a hotel or for accommodation provided for commercial purpose or for accommodation with luxuries provided for other purposes, during a year;”;

(x) for clause (q), the following clause shall be substituted, namely:—

“(q) ‘year’ means a financial year;”.

3. *Amendment of section 3.*— In section 3 of the principal Act,—

(i) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) To assist the Commissioner in the execution of his functions under this Act, the State Government shall appoint Additional Commissioner of Luxury Tax and such number of —

(i) Assistant Commissioners of Luxury Tax; and

(ii) Luxury Tax Officers, as the State Government thinks necessary.”;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) The Commissioner may appoint such number of, —

(i) Assistant Luxury Tax Officers;

(ii) Luxury Tax Inspectors;

(iii) Other officers and ministerial staff, as found necessary, to assist him in the execution of his functions under this Act”;

(iii) sub-section (3) shall be omitted;

(iv) in sub-sections (4) and (5), for the expression “under sub-section (2)”, the expression “under sub-sections (2) and (2A)” shall be substituted.

4. *Amendment of section 5B.*— For section 5B of the principal Act, the following section shall be substituted, namely:—

“5B. LEVY OF TAX ON ACCOMMODATION PROVIDED FOR COMMERCIAL PURPOSES AND FOR PROVIDING ACCOMMODATION WITH LUXURIES FOR OTHER PURPOSES-

(1) Subject to the provisions of this Act, there shall be levied and collected a tax on the turnover of receipts of a proprietor, for accommodation provided for commercial purposes or for accommodation with luxuries provided for other purposes, at the rate specified in Schedule III hereto.

(2) The Government may, by notification in the Official Gazette, amend any entry in Schedule III and the provisions of sub-section (7) of section 5 of this Act shall mutatis mutandis apply for amending said Schedule.”

5. *Amendment of section 6.*- In section 6 of the principal Act,—

(i) in sub-section (1) and in any other section of the principal Act, for the word “hotelier”, the words “hotelier or proprietor, as the case may be” shall be substituted;

(ii) in sub-section (2), for the word “hotel”, the expression “hotel or accommodation provided for commercial purposes or of accommodation with luxuries provided for other purposes” shall be substituted.

6. *Amendment of section 7.*— In section 7 of the principal Act,—

(i) for the word “hotel”, the expression “hotel or of accommodation provided for commercial purposes or of accommodation with luxuries provided for other purposes” shall be substituted;

(ii) in the proviso, for the words “any penalty”, the word “penalty” shall be substituted.

7. *Amendment of section 9.*— In section 9 of the principal Act, in the proviso, the words “or the stockist” shall be omitted.

8. *Amendment of Section 9A.*—

(i) The existing provision of section 9A, shall be re-numbered as sub-section (1) thereof and in sub-section (1) as so re-numbered, for the word “charges” the word “fee” shall be substituted;

(ii) After sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

“(2)The Government may, by notification in the Official Gazette, amend any entry in Schedule II and the provisions of sub-section (7) of the section 5 of this Act shall, mutatis mutandis, apply for amending said Schedule.

9. *Amendment of section 13.*— In section 13 of the principal Act,—

(i) for the existing title, the following title shall be substituted, namely:— “PAYMENT OF TAX AND FILING OF RETURNS”;

(ii) in sub-section (6), in the proviso, for the expression “sub-section (2)”, the expression “sub-section (2) or (2A)” shall be substituted.

10. *Amendment of section 17.*— In section 17 of the principal Act in sub-section (1),— the following clause shall be inserted, namely:—

(i) in clause (c), the word “or” shall be added at the end;

(ii) after clause (c), the following clause shall be inserted, namely:—

“(d) failed to apply for renewal of registration as required by sub-section (1) of section 9A as so re-numbered, or has carried on business without renewing his registration in contravention of sub-section (1) of section 9 of this Act;”.

11. *Amendment of section 26.*— In section 26 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Every hotelier or proprietor liable to pay tax under this Act, and every hotelier or proprietor who is required so to do by the Commissioner by notice served on him in the **prescribed manner**, shall keep a true account of the luxury provided by him in a hotel or for accommodation provided for commercial purposes or for accommodation with luxuries provided for other purposes”.

12. *Amendment of Schedule II.*— For Schedule II appended to the principal Act, the following Schedule shall be substituted, namely:—

“SCHEDULE II

(See sections 9(2) and 9A)

Sr. No.	Category of business	Amount of registration fees/ /renewal fees
Hotelier		
(1)	For hotels having upto 25 rooms including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 1,000/-
(2)	For hotels having rooms in excess of 25 but upto 50 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 2,500/-
(3)	For hotels having rooms in excess of 50 but upto 100 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 5,000/-
(4)	For hotels having rooms in excess of 100 but upto 200 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 10,000/-
(5)	For hotels having rooms in excess of 200 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 15,000/-
Proprietor		
(1)	Accommodation provided for commercial purposes.	Rs. 2,000/-
(2)	Accommodation with luxuries provided for other purposes.	Rs. 2,000/-

13. After Schedule II appended to the principal Act, the following Schedule III shall be inserted, namely:—

“SCHEDULE III

[See section 5B]

Sr. No.	Turnover of receipts	Rate of tax
(1)	Where proprietor provides accommodation for commercial purposes.	10% of the receipt
(2)	Where proprietor provides accommodation with luxuries for other purpose:-	
	(i) Not exceeding Rs.8000/- per day per event.	NIL
	(ii) Exceeding Rs.8000/- per day per event	10% of the receipt