

## LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

# The Goa Barge Tax (Amendment) Bill, 2012

(Bill No. 3 of 2012)

(To be introduced in the Legislative Assembly of the State of Goa)

GOA LEGISLATURE SECRETARIAT, ASSEMBLY HALL, PORVORIM, GOA 29<sup>th</sup> JULY, 2012

## The Goa Barge Tax (Amendment) Bill, 2012

(Bill No. 3 of 2012)

### A

### BILL

further to amend the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973).

Be it enacted by the Legislative Assembly of Goa in the Sixty-third Year of the Republic of India, as follows:—

 Short title and commencement.— (1) This Act may be called the Goa Barge Tax
(Amendment) Act, 2012.

(2) It shall be deemed to have come into force on the  $22^{nd}$  day of May, 2012.

2. Amendment of Schedule.— For the Schedule to the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973) (hereinafter referred to as the "principal Act"), the following Schedule shall be substituted, namely:—

#### "SCHEDULE

#### (See section 3)

Capacity of Barge		Maximum annual rate per ton	
(a)	Less than 1000 tons		Rs. 100.00
(b)	1000 tons and above		Rs.200.00

*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

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payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten percent of that amount.".

3. Repeal and saving.— (1) The Goa Barge Tax (Amendment) Ordinance, 2012 (Ordinance No. 2 of 2012) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

## Statement of Objects and Reasons

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

The Bill seeks to amend said Schedule appended to the said Act so as to further revise the rates of tax as the last revision of rates was effected two years ago. This will earn additional revenue to the Government which will help to meet the growing expenditure on maintenance of the inland waterways of Goa and also to develop infrastructural facilities in the port.

The Bill also seeks to repeal the Goa Barge Tax (Amendment) Ordinance, 2012 (Ordinance No. 2 of 2012) promulgated by the Governor of Goa on 22-05-2012.

This Bill seeks to achieve the above objects.

## **Financial Memorandum**

The Department was collecting total revenue of about 657.78 Lakhs approximately per annum by way of barge tax. The tax was meant to meet the growing 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. 185.78 Lakhs approximately per annum. The said tax would be collected by utilizing 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.

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Extract of Schedule appended to the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973)

#### "SCHEDULE

(See section 3)

Capacity of Barge		Maximum annual rate per ton	
(a)	Less than 1000 tons	Rs. 90.00	
(b)	1000 tons and above	Rs. 145.00	

*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".

Assembly Hall, Porvorim-Goa. 29<sup>th</sup> July, 2012.

### (Nilkhant Subhedar) Secretary to the Legislative Assembly of Goa.

Porvorim–Goa. 29<sup>th</sup> July, 2012. Manohar Parrikar Chief Minister/Minister for Ports.

Assembly Hall, Porvorim-Goa. 29<sup>th</sup> July, 2012.

## (Nilkhant Subhedar) Secretary to the

Legislative Assembly of Goa.

# Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, Shri Bharat Vir Wanchoo, Governor of Goa, hereby recommend the introduction and consideration of the Goa Barge Tax (Amendment) Bill, 2012, by the Legislative Assembly of Goa.