



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**The Goa Barge (Taxation on
Goods) (Amendment) Bill, 2012**

(Bill No. 4 of 2012)

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

**GOA LEGISLATURE SECRETARIAT,
ASSEMBLY HALL, PORVORIM, GOA
29th JULY, 2012**

**The Goa Barge (Taxation on Goods)
(Amendment) Bill, 2012**

(Bill No. 4 of 2012)

A

Bill

*further to amend the Goa, Daman and Diu Barge
(Taxation on Goods) Act, 1985 (Act 22 of 1985).*

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

1. *Short title and commencement.*— (1) This
Act may be called the Goa Barge (Taxation on
10 Goods) (Amendment) Act, 2012.

(2) It shall be deemed to have come into force
on the 7th day of June, 2012.

2. *Amendment of section 3.*— In section 3 of
the Goa, Daman and Diu Barge (Taxation on Goods)
15 Act, 1985 (Act 22 of 1985) (hereinafter referred to
as the "Principal Act"), for the words "forty paise
per ton", the words "one rupee per ton" shall be
substituted.

3. *Repeal and saving.*— (1) The Goa Barge
20 (Taxation on Goods) (Amendment) Ordinance,
2012 (Ordinance No. 5 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repealed.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. 5

Statement of Objects and Reasons

The Bill seeks to amend section 3 of the Goa, Daman and Diu Barge (Taxation on Goods) Act, 1985 (Act 22 of 1985) so as to further enhance the rate of tax to be levied and paid to the Government on the goods transported by barges through inland waterways or canals, as specified in the said section 3, from forty paise per ton to one rupee per ton, in order to meet the growing expenditure for the development of port infrastructure, dredging of rivers, maintenance of jetties and ramps, procurement and maintenance of navigational aids and for maintenance of coastal security.

The Bill also seeks to repeal the Goa Barge (Taxation on Goods) (Amendment) Ordinance, 2012 (Ordinance No. 5 of 2012) promulgated by the Governor of Goa on 07-06-2012.

This Bill seeks to achieve the above objects.

Financial Memorandum

The Department was collecting total revenue of about 241.13 Lakhs approximately per annum by way of Goods tax. The tax was meant to meet the growing expenditure on maintenance of Inland Waterways of Goa. With the revision of Goods tax as proposed, the Government will get an additional revenue of Rs. 345.87 Lakhs approximately per annum. The said tax would be collected by utilizing the existing manpower of the Department. The proposed enhancement of rate of tax does not entail extra expenditure on the part of the exchequer.

Memorandum Regarding Delegated
Legislation

No delegated legislation is involved in this Bill.

Porvorim-Goa
29th July, 2012.

Manohar Parrikar
Chief Minister/Minister for Ports.

Assembly Hall,
Porvorim-Goa.
29th 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
(Taxation on Goods) (Amendment) Bill, 2012, by
the Legislative Assembly of Goa.

ANNEXURE

Extract of section 3 of the Goa, Daman and Diu Barge (Taxation
on Goods) Act, 1985 (Act 22 of 1985)

Section 3

3. *Levy of tax on goods.* — On and from the date of
commencement of this Act, there shall be levied
and paid to the Government on the goods
transported by barges through such inland
waterways or canals as may be notified by the
Government, a tax at the rate of forty paise per
ton or part thereof of the goods:

Provided that no tax shall be payable under
this Act on goods belonging to the Government
or Central Government.

Assembly Hall,
Porvorim-Goa.
29th July, 2012.

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