

OFFICIAL GAZETTE

Panaji, 29th April, 2008 (Vaisakha 9, 1930)

SERIES I No. 4

EXTRAORDINARY No. 2

Notification

3/2/2006-Fin(R&C)(5)

In exercise of the powers conferred by clauses (i) and (ii) of sub-section (5) of section 3 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter called as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'A', 'B', 'C', 'D' and 'E' appended to the said Act, as follows, namely:-

(I) In Schedule 'A' appended to the said Act, for existing entries against Sr. Nos. 1, 2, 3 and 4 the following entries shall be substituted, namely:-

"1. *Exhibition of cinema films by cinema halls or theatres having valid licence for exhibition under the Cinematograph Act, 1952 (Central Act 37 of 1952) and under the Goa, Daman and Diu Cinematograph Rules, 1965:-*

(a)	On payment for admission not exceeding Rs. 50/-.	Nil.
(b)	On payment for admission exceeding Rs. 50/- but not exceeding Rs. 100/-.	20% of the amount paid for admission.
(c)	On payment for admission exceeding Rs. 100/-.	30% of the amount paid for admission

Note:- For tickets exceeding denomination of Rs. 50/-, the entertainment tax should be charged separately in the ticket.

2.	A horse race either live or displayed for viewing through any electronic media connected with the help of server application or otherwise, to which persons are admitted on payment.	30% of the amount paid for admission plus 10% of the amount charged for betting.
3.	Any amusement or exhibition or performance or pageant, whether held indoor or outdoor, to which	

	the persons are admitted on payment:-		
(a)	On payment for admission not exceeding Rs. 100/-.		Nil.
(b)	On payment for admission exceeding Rs. 100/- but not exceeding Rs. 500/-.		10% of the amount paid for admission.
(c)	On payment for admission exceeding Rs. 500/-.		15% of the amount paid for admission.

4.	Dance performances, musical performances, theatrical performances including cultural programmes ballet and drama. to which persons are admitted on payment:-		
(a)	Dance performances and musical performances:		Nil.
(i)	On payment for admission not exceeding Rs. 500/-.		10% of the amount paid for admission.
(ii)	On payment for admission exceeding Rs. 500/-.		15% of the amount paid for admission.
(b)	Theatrical performances including cultural programmes and ballets:		
(i)	On payment for admission exceeding Rs. 100/-.		Nil.
(ii)	On payment for admission exceeding Rs. 100/- but not exceeding Rs. 500/-.		10% of the amount paid for admission.

	(iii) (c)	On payment for admission exceeding Rs. 500/-. Drama:		15% of the amount paid for admission. Nil.
5.	Game or sports (other than those specified in any of the Schedules appended to this Act), whether held indoor or outdoor, to which persons are admitted on payment.			Nil.";
(II)	In Schedule 'B' appended to the said Act, for entries against Serial No. 1 and 2, the following entries shall be substituted, namely:-			
	"(1)	River/boat cruise		15% of the amount paid for admission.
	(2)	Water sports or jet skiing or boat rides, parasailing or motor cart rides or any other similar activities of entertainment.		10% of the amount paid for admission.";
(III)	In Schedule 'C' appended to the said Act, against Serial No. (V), for the expression "Rs. 20/- per connection", the expression "Rs. 25/- per connection" shall be substituted;			
(IV)	In Schedule 'D' appended to the said Act, for the existing entries, the following entries shall be substituted:-			
"Schedule 'D' (See Section 3)				

Sr No.	Class of Entertainment		Rate of Tax
1	2		3
1.	Providing entertainment through casino, casino games, disco pubs/clubs/institutions, organizations/proprietors.		
	(a)	By casino and casino games attached to hotels registered under the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988).	Rs. 200/- per person visiting the place of casino plus 10% of the sale of chips/coins or the receipts received by the proprietor/operators towards casino games either on slot machine or table games or any other games provided in the casino.
	(b)	By casino and casino games provided on the offshore or floating vessels.	Rs. 200/- per person visiting the place of casino plus 10% of the sale of chips/coins or the receipts received by the proprietor/operators towards casino games either on slot machine or table games or any other games provided in the casino.
	(c)	By disco pubs/clubs/ /institutions/organizations/proprietors/individuals.	10% of the

				amount paid for admission
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Note:- 1) The coupons for payment of entry fee of Rs. 200/- per person, as provided in column (3) above shall be printed by the Office of the Commissioner of Commercial Taxes and the casino operators shall be purchasing the said coupons on making necessary remittances into Treasury upon valid authorization by the Office of the Commissioner of Commercial Taxes.

2) Casino Operators shall sell the coupons to the persons visiting the casino and maintain a register of such visits thereby indicating the serial number of the coupons purchased by each of such visitors.

3) The counterfoils of the coupons sold shall be returned by the casino operator to the Office of the Commissioner of Commercial Taxes with the statement by 10th of every succeeding month or at the time of purchase of new coupons, whichever is earlier.

4) The Commissioner shall have powers to inspect the casinos and any person found entered in the casino without purchase of coupon as provided in column (3) above, then the proprietor or the person running such casinos shall be penalized in terms of sub-section (4) of section 8A of the Act.";

(V) In Schedule 'E' appended to the said Act, in column (2) for entries against Sr. Nos. (v) and (vi), the following entries shall be substituted, namely:-

"(v) Casino/casino games attached to Rs. 5,000/-

Hotels registered under the Goa

Tax on Luxuries Act, 1988 (Act 17 of 1988).

(vi) Casino/casino games on the Rs. 10,000/-

floating or offshore vessel.

This notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Vasanti H. Parvatkar, Under Secretary Fin.(R&C).

Porvorim, 28th April, 2008.