

No.30/1/2006-Fin(R&C)(8)  
Government of Goa,  
Department of Finance,  
Revenue & Control Division,  
Secretariat,  
Porvorim.  
Dated: 01/4/2008

### **NOTIFICATION**

In exercise of the powers conferred by clause (i) of sub-section (7) of section 5 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends the entries of the Schedule I appended to the said Act, as follows, namely:-

In the Schedule I appended to the said Act, -  
(i) for items (a) to (d) and entries against them, the following items shall be substituted, namely: -

(a)	Where the charge for the luxury provided in a hotel is not exceeding Rs.250/- per room per day.	Nil
(b)	Where the charge for the luxury provided in a hotel is exceeding Rs.250/- but does not exceed Rs.750/- per room per day.	3%
(c)	Where the charge for the luxury provided in a hotel is exceeding Rs.750/- but does not exceed Rs.1500/- per room per day.	5%
(d)	Where the charge for the luxury provided in a hotel is exceeding Rs.1500/- but does not exceed Rs.3000/- per room per day.	8%
(e)	Where the charge for the luxury provided in a hotel is exceeding Rs.3000/- per room per day.	10%
(f)	Where the hotel is a club or any other entity wherein the luxury is provided to its members/guests under time share agreement or any other similar system, and wherein the facility of availing the residential accommodation by such members/guests during the given period in a year is allowed upon lumpsum payment against his/her membership.	Five paise in a rupee, with a deemed room receipt of Rs.1500/- per room per day.
(g)	When any room in a hotel or guest house registered under the Goa Daman and Diu Registration of Tourist Trade Act, 1982 (Act	5%";

	10 of 1982) are leased by the hotelier to any company or a person on monthly basis to provide accommodation either as rest house or guest house and the charges for such room exceeds Rs.250/- per day.	
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(ii) the existing "Note" shall be omitted.

This Notification shall come into force with effect from 1st day of April, 2008.

By \_\_\_\_\_ order \_\_\_\_\_ and \_\_\_\_\_ in \_\_\_\_\_ the \_\_\_\_\_ name \_\_\_\_\_ of  
the Governor of Goa

(Vasanti Parvatkar)  
Under Secretary (R&C)