

## **FREQUENTLY ASKED QUESTIONS**

### **1. What is Entertainment ?**

“entertainment’ with all its grammatical variations and cognate expressions means,-

(1) cinematograph show including video shows to which persons are admitted on payment or exhibition of films or moving pictures which are viewed and heard on the television receiving set, with the aid of any type of antennae with the cable network attached to it or cable television for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever ;

(2) A horse race either live or displayed for viewing through any electronic media connected with the help of the server application or otherwise to which persons are admitted on payment;

(3) Any amusement or exhibition or performance or pageant or a game or a sport, whether held indoor or outdoor, to which the persons are admitted on payment;

(4) River/boat cruise or boat rides or water sports or para sailing or boat skiing or motor cart rides or any other similar activities of entertainment;

(5) Casinos and Casino games on slot machines, cyber cafe and/or pool parlours, disco and any other entertainment provided by clubs/ /organisations/institutions/individuals for commercial purpose but will not include entertainment defined separately;

(6) Dance performances, musical performances, theatrical performances including cultural programmes, drama, ballets to which persons are admitted on payments;

(7) Circus to which persons are admitted on payment;

(8) DTH (Direct to Home) disc service for which persons are required to make payment by way of contribution or subscription or installation and any other charges collected in any manner whatsoever.”.

### **2. Who is liable to pay and what are the rates of Entertainment Tax ?**

Any person who conducts an activity of entertainment is liable to pay entertainment tax as per Schedule ‘A’, ‘B’, ‘C’ & ‘D’ appended to the Act.

# SCHEDULE A

(See Section 3)

Sr. No.	Class of Entertainment	Rate of Tax
(1)	(2)	(3)
	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. 75/-	Nil
	(b) On payment for admission exceeding Rs. 75/-	25 % 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	
	(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 not exceeding Rs. 100/-.	Nil
	(ii)	On payment for admission exceeding Rs. 100/- but not	10% of the

		exceeding Rs. 500/-.	amount paid for admission
	(iii)	On payment for admission exceeding Rs. 500/-	15% of the amount paid for admission
	(c)	Drama	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.-		
	(a)	On payment for admission not exceeding Rs. 500/-	Nil
	(b)	On Payment for admission exceeding Rs. 500/-	10% of the amount paid for admission.
6.	Any of the above class of Entertainment except at Serial numbers 3(a) , 4(b) (i) and 5(a) , where the number of persons admitted or likely to be admitted exceeds 2000		25% of the amount paid for admission.

## SCHEDULE B

(See Section 3)

Sr. No.	Class of Entertainment	Rate of Tax
(1)	(2)	(3)
1.	River/boat cruise	15% of the amount paid for admission.
2.	Water sports or jet skiing or boat rides, parasailing motor cart rides or any other similar activities of entertainment.	Rs. 2500/- per boat per annum.

3.	Motor cart rides, where the payment for admission per person, per ride, exceeds Rs. 100/-.	10 % of the amount paid for admission.
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## SCHEDULE C

*(See Section 3E)*

Sr. No.	Class of Entertainment	Rate of Tax
(1)	(2)	(3)
(i)	Providing entertainment through antennae and cable television or antennae.	Rs. 15 /- per month per connection.
(ii)	Providing entertainment through cable television exclusively.	Rs. 15/- per month per connection.
(iii)	Providing entertainment by way of cyber café and pool parlour.	Five paise in a rupee of the amount charged for admission.
(iv)	Providing entertainment by way of DTH Disc services	Rs. 30/- per connection

Note:.. In respect of entertainment provided with the aid of antennae or cable television where total number of connections are less than 25 and if the proprietor providing such entertainment is registered under this Act, no entertainment tax will be payable so long as his registration is in force.

## SCHEDULE D

*(See Section 3)*

Sr.	Class of Entertainment	Rate of Tax
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No.		
(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 700/- per person visiting the place of casino plus 15% 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 attached to off shore or floating vessels	Rs. 700/- per person visiting the place of casino plus 15% 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.

**Note:**

(1) The coupons for payment of entry fee as provided in column (3) above shall be printed by the Office of the Commissioner of Commercial Taxes and the casino operators shall purchase the said coupons on making necessary remittances into Treasury through the challan.

(2) Casino Operators shall sell the coupons to the persons visiting the casino and maintain a register showing daily visits and also indicate the serial number of the coupons purchased by each of such visitors. Every coupon so issued shall contain the date and time of its issue. The register shall be kept open for inspection to the officials of the Commercial Tax Department.

(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 10<sup>th</sup> 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 then the proprietor or the person running such casinos shall be penalized in terms of sub-section (4) of section 8A of the Act.

(5) For the purpose of levy of tax under this Schedule, the sale of chips/coins or the receipts received by the proprietor/operator towards casino games either on slot machine or table games or any other games provided in the casino, shall be assessed for each calendar day.

### **3. Who are liable for registration under the Entertainment Tax Act?**

Any person who is involved in entertainment activity and if liable to pay tax under Section 3 & 3E is required to be registered under the Entertainment Tax Act, 1964 within 30 days from the date of accruing the liability.

### **4. What are the fees for registration/renewal ?**

All persons required to register themselves under section 3G & 3H are required to pay registration/renewal fees as per Scheduled 'E' appended to the Act.

## **SCHEDULE E**

(See sub-sections (2) and (9) of section 3G and sub-section (1) of section 3H)

Registration/renewal charges under the Goa Entertainment Tax Act, 1964 (Act 2 of 1964).

Sr. No.	Category of proprietor/persons	Amount of registration charges/Renewal charges.
(1)	(2)	(3)
(i)	Multiplexes	Rs. 10,000/-
(ii)	Cinema halls or theatres other than multiplexes in municipal areas/ city of corporation of Panaji area	Rs. 5,000/-
(iii)	Cinema halls or theatre in other areas	Rs. 2,500/-
(iv)	Horse races whether live or otherwise	Rs. 2,500/-
(v)	Casinos/casino games on slot machines attached to hotels	Rs. 10,000/-

(vi)	Casinos/casino games on slot machines on floating off shore vessels	Rs. 20,000/-
(vii)	Cable television and/or antennae operators having connections not exceeding 100	Rs. 1,000/-
(viii)	Cable television and/or antennae operators having more than 100 connections but not exceeding 500 connections	Rs. 2,500/-
(ix)	Cable television and/or antennae operators having connections exceeding 500	Rs. 5,000/-
(x)	Headend Control Room/ Distributors	Rs. 5,000/-
(xi)	Cyber café and pool parlour	Rs. 2,000/-
(xii)	Boat/river cruises, para sailing, go carts, water sports, boat rides, boat sports and Jetskiing	Rs. 2,000/-
(xiii)	Any proprietor or person who applies for grant of provisional Registration under section 3H of the Act	Rs. 4000/-
(xiv)	Any other proprietor or person liable for registration under the Act and not covered under serial number (i) to (xiii) above	Rs. 2,000/-

#### **5. Who is eligible for composition of tax?**

All river cruise/boat cruise operators liable to pay tax under section 3 may opt to pay tax by way of composition under section 3D at 50% of the aggregate value of notional receipts receivable for admission worked out as under:

Aggregate notion receipts = total capacity of the boat or vessel by way of number of persons, on which entertainment is provided by way of river cruises/boat cruises X rate per ticket per adult person X number of trips.

#### **6. Who is liable for exemption under Entertainment Tax Act?**

Any person liable to pay tax under the Act may apply for exemption if he fulfills the conditions laid down under section 5(1), 5(2) & 5(3).