

The Goa Tax on Luxuries (Amendment)
Act, 2006.

(Goa Act 19 of 2006) [29-8-2006]

AN

ACT

further to amend the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988).

Be it enacted by the Legislative Assembly of Goa in the Fifty -seventh Year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Goa Tax on Luxuries (Amendment) Act, 2006.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Amendment of section 2.- In section 2 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the “principal Act”):-

(i) in clause (a), for the words “open space where tents” the words “open space with or without tents” shall be substituted;

(ii) in clause (b), sub-clause (b) shall be omitted and sub-clause (c) shall be re-numbered as sub-clause (b) thereof;

(iii) in clause (ee), the words “commodities or” shall be omitted;

(iv) in clause (f), for the expression “ but does not include the supply of food and drinks”, the expression “and all services other than casinos, water sports, boat/river cruises and supply of food and drinks” shall be substituted;

(v) in clause (h) and in any other provisions of the principal Act, except in section 5, for the words “hotelier or proprietor or stockist”, wherever they occur, the word “ hotelier” shall be substituted;

(vi) in clause (j), the words “as the case may be” and “and value of stock of other luxuries provided”, wherever they occur, shall be omitted;

(vii) clauses (mm) and (mmm) shall be omitted;

(viii) in clause (n), the expression “and includes surcharge if any, leviable” shall be omitted;

(ix) clauses (pp) and (ppp) shall be omitted.

3. Amendment of section 5.- In section 5 of the principal Act,-

(i) for sub-section (2), the following sub-section shall be substituted, namely:-

“(2) There shall be levied a tax on the turnover of receipts at the rates provided in Schedule I hereto.”;

(ii) in sub-section (5), for the expression “sales tax under the Goa Sales Tax Act, 1964 (Act 4 of 1964)”, the expression “tax under the Goa Value Added Tax Act, 2005 (Act 9 of 2005)” shall be substituted;

(iii) after sub-section (6), the following sub-section shall be inserted, namely:-

“(7) (i) The Government may, by notification in the Official Gazette,-

(a) reduce any rate of tax;

(b) enhance any rate of tax; and may by like notification, add to, or omit from, or otherwise amend any entry, of the Schedule and thereupon the Schedule shall be deemed to have been amended accordingly.

(ii) Any notification issued under clause (i) shall take effect prospectively, either from the date of publication thereof in the Official Gazette or from such later date as may be mentioned therein.

(iii) Every notification made under clause(i) shall be laid as soon as may be after it is made on the table of Legislative Assembly while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees in making any modification in the notification or the Legislative Assembly agrees that the notification should not be made and notify such decision in the Official Gazette, the notification shall from the date of publication of such decision have effect only in such modified form or be of no effect, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that notification.”.

4. Omission of section 5A.--Section 5A of the principal Act shall be omitted.

5. Amendment of section 5B.-- In section 5B of the principal Act, for the expression “12 percent on the turnover of receipts of the proprietor or rupees two hundred and fifty per day, whichever is higher”, the expression “10 percent on the turnover of receipts of the proprietor” shall be substituted.

6. Omission of section 5C.-- Section 5C of the principal Act shall be omitted.

7. Amendment of section 7.-- In section 7 of the principal Act, the words “or business” shall be omitted.

8. Amendment of section 9.-- In section 9 of the principal Act, in sub-section (1), the expression “or under section 5A” shall be omitted.

9. Amendment of section 9A.-- In section 9A of the principal Act, after the words “every year” and before the words “on payment of charges”, the expression “in the month of September/October” shall be inserted.

10. Amendment of section 22.— In section 22 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:-

“(1) The Commissioner shall, in the prescribed manner, refund to a person the amount of tax, penalty and interest paid by such person in excess of the amount due from him under the Act or unduly paid by him. The refund may be either by cash payment or at the option of the person, by deduction of such excess from the amount of tax, penalty and interest due in respect of any other period:

Provided that the Commissioner shall first apply such excess towards the recovery of any amount due in respect of which a notice under sub-section (6) of section 13 has been issued, and shall then refund the balance, if any.”.

11. Substitution of Schedule.-- For Schedule appended to the principal Act, the following Schedule shall be substituted, namely:-

“SCHEDULE I
(See sub-section (2) of section 5)

Serial Number	Turnover of Receipts	Rate of Tax
(1)	(2)	(3)
(a)	Where the charge for Luxury provided in a hotel is not exceeding Rs. 200/- per day.	Nil
(b)	Where the charge for Luxury provided in a hotel is exceeding 200 rupees but does not exceed Rs. 1,500/- per day.	5%
(c)	Where the charge for Luxury provided in a hotel is exceeding Rs. 1,500/- but does not exceed Rs. 3,000/- per day.	8%
(d)	Where the charge for Luxury provided in a hotel is exceeding Rs. 3,000/- per day.	10%

Note: Where the luxuries provided in a hotel are under Time Share Agreement or under Package Deal Agreement or under any such system and wherein the facility of availing residential accommodation during the given period in a year is allowed upon a lump sum payment, then tax shall be paid at the rate provided for at clause (b) above i.e. @ 5%, with a deemed room receipt of Rs. 1,000/- per day per room.”.

12. Substitution of Schedule II.—For Schedule II appended to the principal Act, the following Schedule shall be substituted, namely:-

“SCHEDULE II
(See sections 9(2) and 9A)

Serial numbers	Category of hoteliers	Amount of registration charges/renewal charges.
(1)	For hotels having upto 10 rooms including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982(Act 10 of 1982).	Rs. 1,000/-
(2)	For hotels having rooms in excess of 10 but upto 50 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982(Act 10 of 1982).	Rs. 4,000/-
(3)	For hotels having rooms in excess of 50 but upto 100 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982(Act 10 of 1982).	Rs. 7,500/-
(4)	For hotels having rooms in excess of 100 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982(Act 10 of 1982).	Rs. 10,000/-.

