

(15) Notification No. 2/1/2001-HD(G) dated 22-07-2009, published in the Official Gazette, Extraordinary, Series I No. 17 dated 23-07-2009.

(16) Notification No. 2/1/2001-HD(G) dated 31-03-2011, published in the Official Gazette, Extraordinary, Series I No. 1 dated 07-04-2011.

(17) Notification No. 2/1/2001-HD(G) dated 04-11-2011, published in the Official Gazette, Series I No. 32 dated 10-11-2011.

(18) Notification No. 2/1/2001-HD(G) dated 25-05-2012, published in the Official Gazette, Series I No. 9 dated 31-05-2012.

In exercise of the powers conferred by section 13 A of the Goa, Daman and Diu Public Gambling Act, 1976 (Act 14 of 1976), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 2-20-92-HD(G) dated 09-11-1995, published in the Official Gazette, Series I No. 34 dated 23-11-1995 (hereinafter referred to as the "principal Notification"), as follows:—

In the principal Notification, in Condition 5, clause (xii) thereof, shall be omitted.

This Notification shall come into force with immediate effect.

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

*Neetal P. Amonkar*, Under Secretary (Home).

Porvorim, 11th September, 2012.



Department of Law & Judiciary

Legal Affairs Division

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**Notification**

7/12/2012-LA

The Goa Tax on Luxuries (Twelfth Amendment) Act, 2012 (Goa Act 17 of 2012),

which has been passed by the Legislative Assembly of Goa on 06-8-2012 and assented to by the Governor of Goa on 7-9-2012, is hereby published for general information of the public.

*Sharad G. Marathe*, Joint Secretary (Law).

Porvorim, 12th September, 2012.

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The Goa Tax on Luxuries  
(Twelfth Amendment) Act, 2012

(Goa Act 17 of 2012) [7-9-2012]

AN

ACT

*further to amend the Goa Tax on Luxuries Act, 1988 (Act No. 17 of 1988).*

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 Tax on Luxuries (Twelfth Amendment) Act, 2012.

(2) It shall be deemed to have come into force on the 25th day of May, 2012.

2. *Amendment of section 2.*— In section 2 of the Goa Tax on Luxuries Act, 1988 (Act No. 17 of 1988) (hereinafter referred to as the "principal Act"),—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) ‘accommodation provided for commercial purpose’ means a building or part of a building including open space with or without tents or any enclosure erected for giving on hire, or space where accommodation is provided for trade fair, exhibitions, demonstrations, promotions, conferences, sales, services, etc.;

*Explanation.*— An accommodation provided for regular sales or any other activities mentioned hereinbefore in a

mall, a bazaar or any such arrangements including accommodation on 'leave and licence' basis shall be deemed to be 'accommodation provided for commercial purpose';";

(ii) for clause (aa), the following clause shall be substituted, namely:—

"(aa) 'accommodation with luxuries provided for other purposes' means a building or part of a building or a part of any hotel, community hall, marriage and cultural halls, lawns and open spaces, or any such enclosures or mandap, but excluding Agarshala and halls attached to religious institutions, let on hire by proprietor, for holding social or cultural functions like, marriages, get togethers, parties, receptions, cultural programmes, etc., with services, including like providing furniture, entertainment, sound system, decorations, illumination, pandal, etc., but excluding services like supplying food and beverages, for monetary consideration;";

(iii) in clause (b), after sub-clause (iii), the following sub-clause shall be inserted, namely:—

"(iv) the activity of providing services in relation to health fitness and other related services and includes services provided in beauty parlours, spa or health spa, health club, etc.;";

(iv) for clause (ee), the following clause shall be substituted, namely:—

"(ee) 'luxuries' means services specified in the Schedules, ministering the enjoyment, comfort or pleasure to its users and includes the services provided in beauty parlours, spa or health spa, health club, etc.;";

(v) for clause (ii), the following clause shall be substituted, namely:—

"(ii) 'proprietor' in relation to accommodation provided for commercial

purposes or accommodation with luxuries provided for other purposes or in relation to services provided in beauty parlours, spa or health spa, health club, etc., includes person who for the time being is in-charge of the management of building or part of building or tent or enclosure or of a beauty parlour, spa or health spa, health club, etc., or of an open space provided to conduct the business, as the case may be;";

(vi) in clause (j), after the words "accommodation with luxuries provided for other purposes", the expression "or for services provided in beauty parlours, spa or health spa, health club, etc." shall be inserted;

(vii) in clause (p), before the words "during a year", the expression "or for services provided in beauty parlours, spa or health spa, health club, etc." shall be inserted.

3. *Amendment of section 5.*— In section 5 of the principal Act,—

(i) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) There shall be levied a tax on the turnover of receipts of a proprietor of a beauty parlour, spa or health spa, health club, etc., at the rates provided in Schedule IV hereto.";

(ii) in sub-section (7), in clause (i), in sub-clause (b), for the word "Schedule", wherever it occurs, the expression "Schedule I or Schedule IV" shall be substituted.

4. *Amendment of Schedule II.*— In Schedule II to the principal Act, under the word "Proprietor", after entry at serial number (2), the following entry shall be inserted, namely:—

"(3) Services provided in beauty parlours, spa or health spa, health club, etc. Rs. 2000/-."

5. *Insertion of new Schedule IV.*— After Schedule III to the principal Act, the following Schedule shall be inserted, namely:—

**“SCHEDULE IV**

[See sub-section (2A) of section 5]

| Sr. No. | Turnover of Receipts  | Rate of Tax |
|---------|---|-------------|
| (i)     | For providing services in beauty parlours, spa or health spa, health club, etc., having air-conditioning facility, whose turnover is above Rs. 5.00 lakhs per annum | 10%         |

6. *Repeal and Saving.*— (1) The Goa Tax on Luxuries (Amendment) Ordinance, 2012 (Ordinance No. 3 of 2012) is hereby repealed.

(2) Notwithstanding the repeal of the Goa Tax on Luxuries (Amendment) Ordinance, 2012 (Ordinance No. 3 of 2012), 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.

Secretariat, PRAMOD V. KAMAT  
Porvorim-Goa. Secretary to the Govt. of Goa,  
Dated: 12-9-2012. Law Department (Legal Affairs).

**Notification**

7/16/2012-LA

The Goa Public Gambling (Amendment) Act, 2012 (Goa Act 18 of 2012), which has been passed by the Legislative Assembly of Goa on 08-8-2012 and assented to by the Governor of Goa on 7-9-2012, is hereby published for general information of the public.

*Sharad G. Marathe*, Joint Secretary (Law).  
Porvorim, 12th September, 2012.

The Goa Public Gambling (Amendment)  
Act, 2012

(Goa Act 18 of 2012) [7-9-2012]

AN

ACT

further to amend the Goa Public Gambling Act, 1976 (Act No. 14 of 1976).

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 Public Gambling (Amendment) Act, 2012.

(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 Public Gambling Act, 1976 (Act No. 14 of 1976) (hereinafter referred to as the “principal Act”),—

(i) after clause (1), the following clause shall be inserted, namely:—

“(1A) “Five Star Hotel” means a Five Star Hotel categorized and certified as such by the Government of India”.

(ii) after clause (2), the following clause shall be inserted, namely:—

(2A) “Gaming Commissioner” means Gaming Commissioner appointed under section 13C;

(iii) after clause (5), the following clauses shall be inserted, namely:—

(6) “prescribed” means prescribed by rules made under this Act;

(7) “tourist” means a person or a group of persons, who have attained the age of 21 years, including pilgrims who are on a visit to the State of Goa, and not domiciled or permanently residing in the State of Goa, holding a valid tourist permit issued under this Act;

(8) “Tourist permit” means Tourist Permit issued to tourist by Gaming Commissioner, authorizing him to enter the place or area designated under section 13B where the game/games as authorized under section 13A are actually conducted;

(9) “Vessel” means and includes any ship, boat, duly registered with the Captain of