

**1. What is luxury Tax ?**

Ans. It is a tax levied on luxuries provided by a hotelier including accommodation and other services like air conditioners, telephone, television radio, music and the like

**2. What do you mean by accommodation provided for commercial purpose?**

Ans. Accommodation provided for commercial purpose means a building or part of a building where accommodation is provided for holding trade fairs, exhibitions, demonstration, sales promotions, conferences, etc, and includes open space with or without tents or any enclosure erected for giving on hire space for holding the activities here before mentioned.

**3. What is hotel?**

Ans. Hotel includes a residential accommodation, a lodging house, an inn, a public house or a building or part of building, a club, a boat or any place where a residential accommodation is provided by way of business.

**4. What is meant by luxuries?**

Ans. The term 'Luxuries' means or services specified in the schedule, ministering the enjoyment, comfort or pleasure extraordinary to necessities of life.

**5. What do you mean by luxury provided in hotel?**

Ans. luxury provided in hotel means accommodation and other services provided in a hotel, including air conditioning, telephone, television radio, music, entertainment, extra beds and the like and all services other than casinos, water sports, boat/river cruises and the supply of food and drinks.

**6. What is receipt?**

Ans. Receipt means the amount of monetary consideration received or receivable by a hotelier or proprietor or stockist or by his agent for any luxury provided in a hotel.

**7. How is tax levied under the Act?**

Ans. Tax is levied on the turnover of receipts of a hotelier.

**AS PER SCHEDULE I**

<b>Sr.No.</b>	<b>Turnover of Receipts</b>	<b>Rate of Tax</b>
1.	2.	3.
(a)	Where the charge for the luxury provided in a hotel is not exceeding Rs. 1,000/- per room per day	Nil
(b)	Where the charge for the luxury provided in a hotel is exceeding Rs. 1,000/- but does not exceed Rs. 3,000/- per room per day.	6%
(c)	Where the charge for the luxury provided in a hotel is exceeding Rs. 3,000/- but does not exceed Rs. 5,000/- per room per day.	9%
(d)	Where the charge for the luxury provided in a hotel is exceeding Rs. 5,000/- per room per day	12%
(e)	Where the hotel is a club or any other entity wherein luxury provided to its members/guests under time share agreement or any other similar system, and wherein the facility of availing residential accommodation by such members/guests during the given period in a year is allowed upon lumpsum payment against his/her membership.	Ten paise in a rupee, with a deemed room receipt of Rs. 2,000/- per room per day
(f)	Where any room in a hotel or guest house registered under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 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. 1,000/- per day	6%

**Schedule III**

(1) Where proprietor provides accommodation for commercial purposes and collects,—

<b>Sr no</b>	<b>Particulars</b>	<b>Rate of Tax</b>
(i)	charges not exceeding Rs. 500/- per day .	Nil.
(ii)	charges for accommodation provided on leave and license basis for a period not exceeding six months	5% of the receipt.
(iii)	charges for accommodation provided on leave and license basis for a period exceeding six months.	Nil
(iv)	charges, in cases not covered in (i) to (iii) above, and exceeding Rs. 500/- per day	5% of the receipt

Note : When accommodation is provided otherwise than on daily basis, then, the charges for the same shall be determined by dividing the total charges by number of days for which the accommodation is so provided”.

**8. What are the amount of Registration charges/renewal charges Hotelier has to pay?**

Ans. The amount of Registration charges/renewal charges Hotelier has to pay under the Act is as per schedule II . As under

**[ SCHEDULE II ]  
See section 9(2) and 9(A)**

<b>Category of hoteliers</b>	<b>Amount of registration charges /renewal charges</b>
(1)	(2)
(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. <b>(Act 10 OF 1982)</b>	Rs. 1000/
(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 <b>(Act 10 of 1982)</b>	Rs. 4000/-
(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. <b>(Act 10 of 1982)</b>	Rs. 7500/-
(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. <b>(Act 10 of 1982)</b>	Rs. 10,000/-

**9. What is the time limit to pay tax?**

Ans. Hoteliers are required to pay tax in the appropriate government treasury under challis in form 9 as follows

1. Monthly luxury tax exceeding Rs.1 lakh	Monthly within 15 days from the expiry of the month.
2. Monthly luxury tax exceeding Rs.10000 Upto Rs. 1.00 lakh.	Upto Rs. 1.00 lakh. Monthly within 30 days from the expiry of the month
3. Monthly within 30 days from the expiry of the month	upto Rs 10,000 (i) Quarterly for the quarters of June, September and December within 30 days from the end of the quarter ii) Monthly for January February and March within 30 days from the end of the months.

**10. When returns are to be filed?**

Ans. A registered hotelier is required to file quarterly return within 30 days from the end of the quarter. Monthly challans to the quarter are to be attached to the quarterly returns.

In case any error or omission is discovered in the return filed, the same can be revised within three months from the end of the quarter to which the return relates. It is to be noted that during the first year of registration, every hotelier is required to file monthly returns along with the tax paid challans on or before the last day of the following month.

**11. When is penalty imposed under the act?**

Ans. Penalty is imposed for following offences:

- 1) Fails to apply for registration under section 9.
- 2) Carries on business without registration.
- 3) Fails without reasonable cause to comply with any notices in respect of the proceeding under section 14, 16 or 27 or 33.
- 4) Fails to disclose any transaction of receipts or fails to furnish return by the prescribed dates.
- 5) Fails to show in the return the appropriate liability to pay tax.
- 6) Fails to disclose all material facts necessary to make correct quantification of tax.