

2(B) For retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption,—

Period	Licence fees for retail sale of liquor from 9.00 a.m. to 11.00 p.m.	Additional fees for sale of liquor from 11.00 p.m. to 1.00 a.m.
(1)	(2)	(3)
(a) for period exceeding 7 days but not exceeding 30 days	Rs. 15,000/-	Rs. 15,000/-
(b) for a period exceeding 30 days but not exceeding 60 days	Rs. 30,000/-	Rs. 30,000/-
(c) for shacks in Government property for a period not exceeding 180 days	Rs. 12,000/-	Rs. 12,000/-
(d) for seasonal licence for temporary structure in private property for a period not exceeding 180 days	Rs. 15,000/-	Rs.15,000/-

Explanation.— “Seasonal licence” for the abovesaid purpose means the licence issued for sale of liquor during the season from October to May of a calendar year.”;

(ii) after items (6) (g), the following item shall be inserted, namely:—

“(6) (gg) fees for processing the application for issuing licence for possession of rectified spirit/extra neutral alcohol/denatured spirit by industrial units. Rs. 25,000/-.”;

(iii) for item (7)(a)(iii), the following item shall be substituted, namely:—

“(7)(a)(iii) for possession of rectified spirit/extra neutral alcohol by industrial units other than liquor manufacturing units. fee of Rs. 30,000/- per annum.”.

This Notification shall come into force with effect from the 1st day of April, 2015.

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

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2015.

Notification

30/1/2006-Fin(R&C)(27)

In exercise of the powers conferred by clauses (i) and (ii) of sub-section (7) of section 5 of the Goa Tax on Luxuries Act, 1988 (Goa 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 Schedule ‘I’ appended to the said Act, as follows, namely:—

In Schedule ‘I’ appended to the said Act, for items (a) to (f) and entries against them, the following items and entries shall be substituted, namely:—

Serial No.	Turnover of Receipts	Rate of Tax
(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

(1)	(2)	(3)
(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%

This Notification shall come into force with effect from the 1st day of April, 2015.

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

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2015.

Notification

4/5/2005-Fin(R&C)(119)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'B', 'C', 'D' and 'E', appended to the said Act, as follows, namely:—

(I) In Schedule 'B' appended to the said Act,—

(i) for the existing entry at serial number (26), the following entry shall be substituted, namely:—

"(26) Biscuits, toast, cake and pastries/puffs manufactured and sold within the State.";

(ii) for the existing entry at serial number (128), the following entry shall be substituted, namely:—

"(128) Tea powder and Coffee powder.";

(iii) after entry at serial number (161), the following entry shall be inserted, namely:—

"(162) Polyurethane Foam (PUF)."

(II) In Schedule 'C' appended to the said Act,—

(i) against entry at serial number (8) (a), in column (3), for the figures "10%", the figures "15%" shall be substituted;