

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:—

Sr. No.	Turnover of Receipts	Rate of Tax
(1)	(2)	(3)
(a)	Where the charge for the luxury provided in a hotel does not exceed Rs. 750/- per room per day.	NIL
(b)	Where the charge for the luxury provided in a hotel exceeds Rs. 750/- but does not exceed Rs. 3,000/- per room per day.	6%
(c)	Where the charge for the luxury provided in a hotel exceeds 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 exceeds 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) is 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. 750/- per day.	6%

This Notification shall come into force with effect from the 1st day of April, 2016.

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

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

Porvorim, 30th March, 2016.

### Notification

4/5/2005-Fin(R&C)(134)

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’ and ‘D’ appended to the said Act, as follows, namely:—

(1) In Schedule ‘B’ appended to the said Act, for the existing entry at serial number (157), the following entry shall be substituted, namely:—

“(157) Country liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964) other than that covered by entry (72) of Schedule ‘D’.”.

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

(i) against entry at serial number (1), in column (3), for the figures "12.5%", the figures "18%" shall be substituted;

(ii) for the existing entry at serial number (8), the following entry shall be substituted, namely:—

"(8) Motor spirit which is commonly known as petrol including ethanol blended petrol,—

(a) sold by public sector as well as private sector oil marketing companies to their authorized retail outlets within the State. 22%

(b) sold in the circumstances other than mentioned in clause (a) above. 22%.";

(iii) after entry at serial number (11), the following entry shall be inserted, namely:—

"(11A) Regasified Liquefied Natural Gas 30%.";

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

"(26) Motor car sold by a registered dealer to the defence personnel, subject to the fulfillment of conditions as may be notified by the Government,—

(a) whose cost is below Rs. 15 lakh 6.25%

(b) whose cost is Rs. 15 lakh or above 7.5%.";

(v) after entry at serial number (26), the following entries shall be inserted, namely:—

"(27) Light motor vehicle costing Rs. 15.00 lakh or above. 15%

(28) Two wheeler i.e. motor cycle or scooter, costing Rs. 2.00 lakh or above. 15%."

(III) In Schedule 'D' appended to the said Act, after entry at serial number (71), the following entry shall be inserted, namely:—

"(72) Country liquor in the form of cashew or palm feni, produced as a part of seasonal activity by local individuals commonly known as bhaticars, other than distillery and bottling units."

This Notification shall come into force with effect from the 1st day of April, 2016.

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

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

Porvorim, 30th March, 2016.