

**Notification**

30/1/2006-Fin(R&amp;C)(29)

In exercise of the powers conferred by sub-section (1) of section 21 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, and in supersession of the Government Notification No. 30/1/2006-Fin(R&C)(28) dated 31-03-2015, published in the Official Gazette, Extraordinary No. 2, Series II No. 52, dated 31-03-2015, the Government of Goa, having deemed it necessary so to do in the public interest, hereby exempts the class of luxuries provided in a hotel as specified in column (1) of the Schedule hereto from payment of tax payable on such luxuries under the said Act to the extent as specified in column (2) of the said Schedule, subject to the conditions as specified in column (3) of the said Schedule.

## SCHEDULE

Class of luxuries	Extent of exemption	Conditions
(1)	(2)	(3)
Luxuries provided in a hotel wherein the charge for the luxury provided is less than Rs. 20,000/- per room per day, during the period from 1st June upto 30th September of a calendar year.	In excess of 75 paise in a rupee of the rate specified in Schedule I appended to the said Act.	(i) the hotelier should hold valid registration under the said Act. (ii) the hotelier should file the returns within the time limit prescribed under the said Act. (iii) the hotelier should pay the tax within the time limit prescribed under the said Act. (iv) the hotelier should not be in arrears of tax or in arrears of any outstanding dues at the time of claiming such exemption.

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**

30/1/2006-Fin(R&amp;C)(30)

Read: Government Notification No. 30/1/2006-Fin(R&C)(27) dated 31-03-2015, published in the Official Gazette, Extraordinary No. 3, Series I No. 52, dated 31-03-2015.

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:—

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’.”.