

FAQ On Goa Tax on Entry of Goods Act, 2000.

- 1) When was the Act introduced?
It was on 01/09/2000 the Act was introduced.
- 2) Who is liable to pay Entry Tax?
A dealer who in the course of business, whether on his own persons, brings or cause to be brought into a local area any goods or takes delivery or is entitled to take delivery of goods on its entry into a local area and includes a casual dealer, occasional dealer and a non-residential dealer. It also includes an industrial, commercial or trading undertaking Central as well as State Government Company, H.U.F., a firm, a society, a club which carries on business.
- 3) What do you mean by “Local Area”?
The area within the limit of a Municipal Council, Local Panchayat, a cantonment board, any specified area notified by the Government and any other local authority.
- 4) Who is an “occasional dealer”
Any person who in course of occasional transaction of business nature, whether on his own account or on account of a principal or any other person bring or causes to be brought into a local area any goods or takes delivery or is entitled to take delivery of goods on its entry into a local area.
- 5) How to determine the value of Goods under the Act.
The Purchase value of such goods means the price at which the dealer has purchased the good or if such goods have not been purchased by him, the prevailing market price of such goods in the local Area.
- 6) At which point is entry tax liable or collected?
There shall be levied and collected a tax on the entry of any goods specified in the given schedule entry of any goods specified in the given schedule into a local area upon use of any facilities/ infra structure or any other amenities belonging to or provided by the state for consumption, use or sale therein at such rates not for consumption, use or sale therein at such rates not exceeding the rates as provided for such goods under the Goa Sales Tax Act, 1964.
- 7) Who are exempted from payment of Entry Tax?
Defence unit or establishment which causes entry of such goods liable for tax under this Act into a local area for use by it in the manufacture repair or research and development of defence and defence related goods only when it is directly been brought by the establishment.

Similarly a manufacture who bring or cause to be brought any goods into the state, wherein the agreegate value is less than one lakh in a year, and for any other dealer the agreegate value value is less than two lakh in a year.
- 8) As a dealer, I am required to be registered under the Act?
Yes, provided you ore doing business in a local and is registered or liable for registration under section 11 of the Goa Sales Tax Act, 1964 or you bring or about to be brought goods into a local area or takes delivery of such goods into a local area or takes delivery of such goods on behalf of the principal and the agreegate value of which is more than two lakhs.