

Notification

No. 30/1/2006-Fin(R&C)(2)

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 in supersession of the Government Notification No.5/8/2003-Fin(R&C) (30) date 29.03.2004, published in the Official Gazette, Extraordinary No.4, Series II, No. 52, dated 30-3-2004, 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 and as specified in column (2) of the Schedule hereto from payment of tax payable on such luxuries under the said Act to the extent as specified in corresponding entry in column () of the said Schedule, on conditions as specified in corresponding entry in column (4) of the said Schedule.

SCHEDULE

Sr. No.	Class of Luxuries	Extent of exemption of tax	Conditions
1)	i) Limousine services; ii) Air mail services; iii) Secretarial services; iv) Photocopying and Xeroxing services; v) Courier services; vi) Telex services; vii) Sightseeing charges.	Wholly	i) the hotelier providing these services should hold registration/ /renewed registration certificate under the said Act; ii) no tax should be charged on any of these services.
2)	Luxury provided in a hotel, the rate of charges for which including charges for air conditioning, telephone, television, radio, music, entertainment, extra beds and the like is less than rupees 200/- per day.	Wholly	i) the hotelier providing these services should hold registration/ /renewed registration certificate under the said Act; ii) no tax should be charged on any of these services iii) the hotelier providing luxury in a hotel should not be in default for payment of tax due during the period for which the exemption is claimed.

This Notification shall come into force from the date of its publication in the Official Gazette

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