



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**THE GOA TAX ON INFRASTRUCTURE
(SECOND AMENDMENT)
BILL, 2013**

(Bill No. 30 of 2013)

(To be introduced in the Legislative Assembly of the State of Goa)

**GOA LEGISLATURE SECRETARIAT,
ASSEMBLY HALL, PORVORIM, GOA
OCTOBER, 2013**

The Goa Tax on Infrastructure (Second Amendment) Bill, 2013

(Bill No. 30 of 2013)

A

BILL

further to amend the Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009).

5 Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

10 **1. Short title and commencement.**— (1) This Act may be called the Goa Tax on Infrastructure (Second Amendment) Act, 2013.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

15 **2. Amendment of Section 2.**— In section 2 of the Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009) (hereinafter referred to as the “principal Act”),

(i) for clause (ia), the following clause shall be substituted, namely:—

20 “(ia) other building” means a building or structure other than residential building, commercial building, industrial building and other industrial building”;

(ii) after clause (ia), the following clause shall be inserted namely:—

“(Ib) “other industrial building” means any building or structure constructed for the purpose of carrying out small scale industrial activity within or outside the areas earmarked and notified as industrial estates/areas and includes building or structure constructed for carrying out the activity by ‘small scale industrial undertaking’ as defined in clause (j) of section 3 of the Industries (Development and Regulation) Act, 1951 (Central Act 65 of 1951) and/or the notification/order issued thereunder or by ‘micro enterprise’ or ‘small enterprise’ as defined in clauses (h) and (m) respectively, of section 2 of the Micro, Small and Medium Enterprises Development Act, 2006 (Central Act 27 of 2006);”.

3. Amendment of the Schedule.— In the Schedule to the principal Act, after column (4), the following column shall be inserted, namely:—

“(5) other Industrial Building	
Buildings/structures for small scale industrial activities including for the activity by the Small Scale industrial undertaking/micro enterprise/	25
/small enterprise.	30

25% of the rate applicable to industrial building.

5 25% of the rate applicable to industrial building.

25% of the rate applicable to industrial building.

10 75% of the rate specified in respective category above.

Statement of objects and reasons

Infrastructure Tax is levied in the State of Goa w.e.f. 2009 for various developments under Residential, Commercial & Industrial Zones. An amendment was carried out to the Goa Tax on Infrastructure (First Amendment) Act published in the Official Gazette Series I No. 7 Extraordinary No. 2 dated 20-5-2013 which enhanced rate of tax across the Board as well as amended the definitions of the floor area and included the concept of built up area also included a number of other construction activities within the ambit of Goa Tax on Infrastructure Tax Act, 2013.

It is observed that the small scale industrial units (small scale industries) are not defined separately and are currently treated as "Industrial buildings". Since, the industrial units are facing initial hardships to establish, the cost of Infrastructure Tax is being seen as a major burden, and the Government desires to review the provisions concerning the industrial buildings, so as to encourage the **small scale industries** growth. Under sub-section (1) of Section 6, the Act provides defining the structures as (1) residential buildings, (2) commercial buildings, (3) industrial buildings and (4) other buildings. Whereas, all other structures/buildings which are not classified under the above three categories are defined under "other buildings". Whereas in the correspondings schedule **small scale industries** are not indicated under "other buildings" and hence are now proposed to be introduced in the Act as an amendment.

Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim-Goa
Dated: 11/10/2013

MANOHAR PARRIKAR
Hon. Chief Minister

Assembly Hall
Porvorim-Goa
Dated: 11/10/2013

N. B. SUBHEDAR,
Secretary to the
Legislature Assembly of Goa

OFFICIAL GAZETTE — GOVT. OF GOA.
(EXTRAORDINARY No. 2)

SERIES I No. 7

20TH MAY, 2013

Rate of infrastructure tax payable, per square meter of built up area									
	(1)	(2)	(3)	(4)					
	Residential building	Commercial building	Industrial building	Other Buildings					
	(A)	(B)	(A)	(B)	(C)	(D)	(E)	(A)	(E)
(3) Category C Other Village Panchayat areas	NIL	Rs. 200/-	Rs. 400/-	Rs. 250/-	25% of the rate appli- cable to residen- tial building	50% of the rate appli- cable to indus- trial building	50% of the rate appli- cable to commer- cial building	Rs. 10,000/-	Rs. 200/-
(4) Service charge for buildings con- structed by any corporation or under- taking constituted under the Central or State enactment, or any State Govern- ment, or local bodies, in land/area specified above	NIL	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate appli- cable to resi- dential build- ing in respec- tive cat- egory above.

Assembly Hall
Porvorim-Goa

N.B. Subhedar,
Secretary, Legislature

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OFFICIAL GAZETTE — GOVT. OF GOA.
(EXTRAORDINARY No. 2)

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20TH MAY, 2013

Rate of infrastructure tax payable, per square meter of built up area									
	(1)	(2)	(3)	(4)					
	Residential building	Commercial building	Industrial building	Other Buildings					
	(A)	(B)	(A)	(B)	(C)	(D)	(E)	(A)	(B)
(3) Category C Other Village Panchayat areas	NIL	Rs. 200/-	Rs. 400/-	Rs. 250/-	25% of the rate appli- cable to residen- tial building	50% of the rate appli- cable to indus- trial building	50% of the rate appli- cable to commer- cial building	Rs. 10,000/-	Rs. 200/-
(4) Service charge for buildings con- structed by any corporation or under- taking constituted under the Central or State enactment, or any State Govern- ment, or local bodies, in land/area specified above	NIL	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate appli- cable to resi- dential build- ing in respec- tive cat- egory above.

Assembly Hall
Porvorim-Goa

N.B. Subhedar,
Secretary, Legislature