

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)

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

- Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—
- 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.
- 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:—
- "(ia) other building" means a building or structure other that 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 sclae industrial activity within or sutside 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 (i) 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 20 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/ /small enterprise. 25

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25% of the rate applicable to industrial building.

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 Residental, 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

ANNEXURE

(Bill No. 30 of 2013)

Extract of the Goa Tax on Infrastructure (First Amendment) Act, 2013

(Goa Act 6 of 2013) (16.5.2013)

The Schedule appended to the Act

			"S	CHEDULE			The state of the s	THE THE PERSON NAMED IN COLUMN	m residente de la composition della composition	
	Rate	of infrastruc	ture tax pays	able, per so	quare meter	of built up	area			
	(1)		(2) (3)				(4)		PALIF AND MAN BECOME	
	Residential building		Commercial building	Industrial building		Other Buildings		5gs		
1 4 . E. S. S. S. S. S.	(A)	(B)			· (A)	(B)	(C)	(D)	(E)	
Type of area/land	admeasures 100 sq. mts. or below	Residential building or structure having a built up area which admeasures 101 sq. mts. or above			Agriculture and allied structures	based industrial buildings/ /struc- tures including agro- tourism	Recre- ational	such as towers and the like whose	/struc- tures not covered under (A) to (D)	
(1) Category A Coastal Panchayat areas and five major towns, namely, Panaji, Mapusa, Ponda, Mormugao and Margao	NIL	Rs. 200/-	Rs. 800/-	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 applica- ble to commer- cial building	per struc-	Rs. 200/	
(2) Category B' Other Municipal towns, Census towns and Village Panchayats adjoining or conti- guous to the major towns of Panaji, Mapusa, Ponda, Mormugao and		Rs. 200/-	Rs. 600/-]		the rate appli- cable to residen- tial	50% of the rate appli- cable to indus- trial building	the rate appli- cable to commer- cial	15,000/- per struc-	Rs. 200/	

	Rate of infrastructure tax payable, per square meter of built up area										
	. (1)	(2) (3)			(4)					
	Residenti	al building	Commercial Industrial building		Other Buildings						
	(A)	(B)			(A)	(B)	(C)	(D)	(E)		
(3) Category C Other Village Panchayat areas	NIL	Rs. 200/-	Rs. 400/-	Rs. 250/-	the rate appli- cable to residen- tial	50% of the rate appli- cable to indus- trial building	appli- cable to commer- cial	10,000/- per struc-	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	NIL	in respec- tive category above	the rate specified	in respec- tive	the rate specified in	the rate specified in respec- tive category	specified in respec- tive category above	speci- fied in respec- tive	of the rate applicable to residential building in respective category above.		

Assembly Hall Porvorim-Goa N.B. Subhedar, Secretary, Legislature

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)	(4)							
	Residenti	al building	Commercial building	Industrial building		Other Buildings				
	(A)	(B)			(A)	(B)	(C)	(D)	(E)	
(3) Category C Other Village Panchayat areas	NIL.	Rs. 200/-	Rs. 400/-		the rate appli-cable to residential building	cable to industrial building	appli- cable to commer- cial building	10,000/- per struc- ture		
(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 aboye	NIL	75% of the rate specified in respec- tive category above	the rate specified	the rate specified in respec- tive	in	the rate specified in respec- tive	specified in respective category	speci- fied in respec- tive	75% of the rate applicable to residential building in respective category above.	

Assembly Hall Porvorim-Goa N.B. Subhedar, Secretary, Legislature