



**LEGISLATIVE ASSEMBLY**  
**OF**  
**GOA, DAMAN AND DIU**

**The Goa, Daman and Diu**  
**Entertainment Tax (Amendment)**  
**Bill, 1969**

(Bill No. 16 of 1969)

*(By Shri R. S. Fernandes, M. L. A.)*

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(To be introduced in the Legislative Assembly  
of Goa, Daman and Diu)

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**GOA, DAMAN AND DIU LEGISLATURE DEPARTMENT**  
**ASSEMBLY HALL, PANAJI**

**OCTOBER, 1969**

The Goa, Daman and Diu Entertainment Tax (Amendment)  
Bill, 1969

(Bill No. 16 of 1969)

A Bill to amend the Goa, Daman and Diu Entertainment Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twentieth Year of the Republic of India as follows: —

1. **Short title and commencement.** — (1) This Act may be called the Goa, Daman and Diu Entertainment Tax (Amendment) Act, 1969.

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

2. **Amendment of Section 3.** — In Section 3 of the Goa, Daman and Diu Entertainment Tax, 1964 —

(1) for sub-section (1) (b) the following sub-section shall be substituted, namely: —

“(1) (b) Where the entertainment is provided by a game or sport or a theatrical performance, tax shall be levied and paid as aforesaid at the following rates, namely: —

- |   |                                |
|---|--------------------------------|
| (i) on payments for admission not exceeding 200 paise | Nil                            |
| (ii) on payments for admission exceeding 200 paise    | 20% of the total amount paid.” |

**Statement of objects and reasons**

The Legislative Assembly of Goa, Daman and Diu had passed the Goa, Daman and Diu Entertainment Tax (Amendment) Act, 1968, recently. Certain amendments were suggested in respect of the entertainment tax to be recovered in respect of game or sport or theatrical performance. The rate of taxation being high, the common man is not in a position to take full advantage of the games which

are being organised by the various associations. Experience has shown that the Sports Association who are organising games and sports are unable to collect sufficient funds as the limit of entertainment tax being low. At present entertainment tax is collected on payments of more than 50 paise. If the limit is increased, more people are likely to take advantage and the associations will be able to collect sufficient funds to meet the expenditure in connection with sports activities. It is, therefore, proposed that there should be no entertainment tax collected on payments for admission not exceeding 200 paise. The loss that may likely to be incurred on account of this increase in the limit can be made up if the rate of entertainment tax is increased to 20% in respect of the admission exceeding 200 paise. The bill seeks to achieve this object.

#### Financial memorandum

No special financial commitments are involved in the proposed amendment to the bill. The officers and the staff of collection will be mostly those that are doing the work now.

Panaji,  
19th September, 1969

R. S. FERNANDES  
M. L. A.

Assembly Hall,  
Panaji,  
3rd October, 1969.

R. L. SEGEL  
Secretary to the Legislative  
Assembly of Goa, Daman and Diu

(Annexure to Bill No. 16 of 1969)

The Goa, Daman and Diu Entertainment Tax (Amendment) Bill 1969

The Goa, Daman and Diu Entertainment Tax Act, 1964

(Act No. 2 of 1964)

3. Levy of Tax. — (1) (a) There shall be levied and paid to the Government on all payments for admission to any entertainment not being a game or sport or a theatrical performance, a tax at the following rates, namely:—

- (i) on payment for admission Nil.  
not exceeding 50 paise
- (ii) on payments for admission 25 % of the total  
exceeding 50 paise but not amount paid.  
exceeding Rs. 1.50
- (iii) on payments for admission 30 % of the total  
exceeding Rs. 1.50 amount paid.

(b) Where the entertainment is provided by a game or sport or a theatrical performance, tax shall be levied and paid as aforesaid at the following rates, namely:—

- (i) one payments for admission Nil.  
not exceeding 50 paise
- (ii) on payments for admission 10 % of the total  
exceeding 50 paise but not amount paid.  
exceeding Rs. 1.50
- (iii) on payments for admission 15 % of the total  
exceeding Rs. 1.50 amount paid.

Provided that no tax shall be levied under this clause on a theatrical performance which is a drama.

(2) In computing the tax payable under sub-section (1), the tax leviable shall be computed with reference to each single person admitted and shall, wherever necessary, be rounded off to the nearest paise, fractions of half-a-paise and over being counted as one, and less than half-a-paise being disregarded.

(3) Where the payment for admission to any entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, the entertainment tax shall be paid on the amount of the lump sum; but where the Commissioner is of opinion that the payment of a lump sum or any payment for a ticket

represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such amount as appears to the Commissioner to represent the right of admission to entertainment in respect of which the entertainment tax is payable.

(4) There shall be levied and paid to the Government on every compliment any ticket issued by the proprietor the entertainment tax at the appropriate rate prescribed under sub-section (1), as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use and the holder of such ticket shall be deemed to have been admitted for payment for the purpose of this Act.

Assembly Hall

Panaji,

3rd October, 1969.

R. L. SEGEL

Secretary to the Legislative  
Assembly of Goa, Daman and Diu.