



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**THE GOA TAX ON INFRASTRUCTURE  
(THIRD AMENDMENT) BILL, 2016**

( Bill No. 15 of 2016 )

By Shri Francis D'Souza, Dy. Chief Minister

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

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**GOA LEGISLATURE SECRETARIAT  
ASSEMBLY HALL, PORVORIM, GOA  
MARCH, 2016**

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## The Goa Tax on Infrastructure (Third Amendment) Bill, 2016

(Bill No. 15 of 2016)

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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-~~sixth~~<sup>seventh</sup> 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 (Third Amendment) Act, 2016.

(2) It shall come into force at once.

15 **2. Amendment of the Schedule.**— In the Schedule to the Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009), after column (5), the following column shall be inserted, namely:—

“

(6)
Infrastructural Projects/facilities
Infrastructural Projects such as Garbage Treatment facilities, Crematorium, Cemeteries, Public Toilets, Development of Garden.
Nil
Nil
Nil
Nil

25

”

### Statement of Objects and Reasons

The Town and Country Planning Department receives various proposals from local bodies, Government Departments/undertakings, private bodies regarding construction of various infrastructure related projects such as construction of Garbage Treatment facilities, Crematorium, Cemeteries, Public Toilets, Development of Garden and the like across the State of Goa. Since, these projects are for public purpose, there are no tangible economic returns to the concerned project proponent. There are also some Government schemes, such as, Deendayal Panchayat Raj Infrastructure Development (Golden Jubilee) Scheme, 2013, under which these projects are executed by Panchayats.

The Bill seeks to exempt infrastructural projects such as construction of Garbage Treatment facilities, Crematorium, Cemeteries, Public Toilets, Development of Garden and the like across the State of Goa, from the payment of infrastructure tax so as to promote the development of infrastructure related facilities, which are in public interest and which generally does not yield economic returns to the project proponent.

### Financial Memorandum

The projects are basically for social benefit, wherein the project proponent shall not be required to pay infrastructure tax to the Government, as, such projects does not involve any tangible economic returns. Such projects being very few in nature, there may not be major revenue loss to the Government.

### Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim-Goa.

Date: 17/03/2016

(Francis D'Souza)  
Deputy Chief Minister/  
Minister for Town and  
Country Planning.

Assembly Hall,  
Porvorim-Goa.

Date: 17/03/2016

(Shri Nilkanth Subhedar)  
Secretary to the Legislative  
Assembly of Goa

### Governor's Recommendation under Article 207 of the Constitution of India

In pursuance to Article 207 of the Constitution of India, I, Dr. Mridula Sinha, Governor of Goa, hereby recommend the introduction of The Goa Tax on Infrastructure (Third Amendment) Bill 2016, in the Legislative Assembly of Goa.

RAJ BHAVAN  
Date: 17/03/2016

Dr. Mridula Sinha  
Governor of Goa

"SCHEDULE" under Section 3 of the principal Act, as notified under Official Gazette, Series I No. 22 dated 2nd September, 2009.

3. Tax on Infrastructure.— (1) On any construction to be undertaken by any person on any land specified in the Schedule hereto there shall be levied and paid a tax on infrastructure at the rates specified in the said Schedule.

### SCHEDULE

(See section 3)

Classification of land use in outline development plan (odp)/ zoning plans	Category of building or structure build on the land mentioned in outline development plan (odp)/zoning plans and as specified in column (i)	Rate of tax on infrastructure payable per square meter of floor area
(1)	(2)	(3)
Residential	(1) Residential building or structure which admeasures 100 square metre or below	Nil
	(2) Residential building or structure which admeasures 101 square metre or above	Rs. 150/-
Commercial	(3) Commercial building or structure	Rs. 350/-
Industrial	(4) Industrial building or structure	Rs. 150/-

Classification of land use in regional plan	Category of building or structure built on the said land use in regional plan	Rate of tax on infrastructure payable per square meter of floor area
Settlement	(1) Residential building or structure which admeasures 100 square metre or less	NIL
Residential	Residential building or structure which admeasures 101 square metre or above	Rs. 150/-
Commercial	(3) Commercial building or structure	Rs. 350/-
Industrial	(4) Industrial building or structure	Rs. 150/-

Assembly Hall,  
Porvorim-Goa.  
23<sup>rd</sup> April, 2013.

(V. P. Shetye)  
Secretary to the  
Legislative Assembly of Goa

1st Amendment to "SCHEDULE" under Section 3 notified under O. G. Sl. I, No. 7 dated 20-05-2013

Type of area/land	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)
	Residential building or structure having a built up area which 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.	Agro based industrial buildings/ Structures including agro-tourism structures.	Recreational and entertainment structures, structures associated with dance floors, amusement parks, gokarting tracks.	Communication structures such as towers and the like whose built up area cannot be quantified.	Buildings/ structures not covered under (A) to (D)
(1) <b>Category A</b> Coastal Panchayat areas and five major	NIL	Rs. 200/-	Rs. 800/-	Rs. 250/-	25% of the rate applicable to residential building.	50% of the rate applicable to industrial building.	50% of the rate applicable to commercial	Rs. 25,000/- per structure.	Rs. 200/-

	towns, namely, Panaji, Mapusa, Ponda, Mormugao and Margao.								building.		
(2)	<b>Category B</b> Other Municipal towns, Census towns and Village Panchayats adjoining or contiguous to the major towns of Panaji, Mapusa, Ponda, Mormugao and Margao.	NIL	Rs. 200/-	Rs. 600/-	Rs. 250/-	25% of the rate applicable to residential building.	50% of the rate applicable to industrial building.	50% of the rate applicable to commercial building.	Rs. 15,000/- per structure.	Rs. 200/-	

(3)	<b>Category C</b> Other Village Panchayat areas.	NIL	Rs. 200/-	Rs. 400/-	Rs. 250/-	25% of the rate applicable to residential building.	50% of the rate applicable to industrial building.	50% of the rate applicable to commercial building.	Rs. 10,000/- per structure.	Rs. 200/-
(4)	Service charge for buildings constructed by any corporation or undertaking constituted under the Central or State enactment, or any State Government, or local bodies, in land/area specified above.	NIL	75% of the rate specified in respective category above.	75% of the rate specified in respective category above.	75% of the rate specified in respective category above.	75% of the rate specified in respective category above.	75% of the rate specified in respective category above.	75% of the rate specified in respective category above.	75% of the rate specified in respective category above.	75% of the rate applicable to residential building in respective category above.

**2nd Amendment to "SCHEDULE" under Section 3  
notified under O. G. Sl. I, No. 36 dated 11-12-2013**

**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/small enterprise.

25% of the rate applicable to industrial building.

25% of the rate applicable to industrial building.

25% of the rate applicable to industrial building.

75% of the rate specified in respective category above.

Assembly Hall,  
Porvorim-Goa.  
Dated:

**(Pramod V. Kamat)**  
Secretary to the  
Legislative Assembly of Goa