

## The Goa Tax on Infrastructure (Amendment) Bill, 2017

(Bill No. 27 of 2017)

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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-eighth Year of the Republic of India, as follows:—

**1. Short title and commencement.**— (1) This Act may be called the Goa Tax on Infrastructure  
10 (Amendment) Act, 2017.

(2) It shall come into force at once.

**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  
15 Act”), in clause (k), after the expression “home for spastic/retarded children”, the expression “or housing for locals under the Government Scheme” shall be inserted.

### **Statement of Objects and Reasons**

In the State of Goa, construction industry is governed by various Acts and Rules. Various types of fees and tax are also applicable in order to take up construction activities. The fees and taxes include, conversion fees, infrastructure tax, licence fee charged by the local bodies, stamp paper and registration fees, besides development charge in case of areas under jurisdiction of PDAs.

The Goa Tax on Infrastructure Act, 2009 was enacted for levying tax for providing infrastructure required for development which included potable water, electricity and other amenities. At present the Act exempts smaller constructions of independent units for domestic purpose for a built up area of 100m<sup>2</sup> and the rate of tax levied Rs. 200 per square metre of built up area.

The Bill seeks to exempt building constructed for housing for locals under the Government Scheme from the levy of Tax on Infrastructure.

This Bill seeks to achieve the above objects.

### **Financial Memorandum**

Financial implications will be involved as and when the housing Scheme is framed and implemented by the Government and the same cannot be quantified at this stage.

### **Memorandum Regarding Delegated Legislation**

No delegated legislation is involved in this Bill.

Porvorim-Goa.  
Dated: 13-12-2017.

(Vijai Sardesai)  
Hon. Minister for (TCP)

Assembly Hall,  
Porvorim – Goa.  
Dated: 13-12-2017.

(N. B. Subhedar)  
Secretary to the Legislative  
Assembly of Goa.

**ANNEXURE**

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**Extract of Section 2 of The Goa Tax on Infrastructure  
Act, 2009 (Goa Act 20 of 2009)**  
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**2. Definitions.**— In this Act, unless the context otherwise requires,—

(a) “built up area” means all areas which are built upon and essentially forming part of the building/buildings and includes,—

(i) floor area i.e. covered area of the building/buildings in all floor levels added together;

(ii) balcony/verandah/passages/lobby;

(iii) mezzanine floor;

(iv) swimming pool whether covered or uncovered;

(v) staircases including fire escape staircase, ramps (internal and/or external);

(vi) lift area at one level;

(vii) atrium/podium;

(viii) terraces at intermediate floors; and

(ix) equipment room, generator room, security room; but does not include areas of open terraces on the top most floor of the building/buildings, un-storeyed porch, septic tanks, soak pits, sewage treatment plants, man holes, drainage, gutters, chambers, wells, fountains, steps, water tanks, sumps, rain water harvesting tanks, structures for handling/sorting of waste having a height of not more than 2.5 meters and having opening on at least two sides, pump house admeasuring an area not exceeding six square meters, swing frames, compounds and gates;

(aa) “classification of land” means the classification assigned to land by zoning or use;

(b) “commercial building” means a building or structure consisting of shop, godown or office premises, either on ground floor or any other floor, used wholly or partly for business activities;

(c) “competent authority” means such authority or officer of the Government, as the Government may, by notification in the Official Gazette, specify;

(d)

(e) “Government” means the Government of Goa;

(f) “industrial building” means any building or structure constructed for the purpose of carrying out medium and large scale industrial activities within or outside the areas earmarked and notified as industrial estates/areas, but does not include building constructed for carrying out small scale industrial activity;

(g) “infrastructure” means the provision of potable water, electricity and other amenities like roads, drains, foot paths, sewerage system, etc.;

(h) “local authority” means a Municipal Council constituted under the Goa Municipalities Act, 1968 (Act No. 7 of 1969) or a Panchayat constituted under the Goa Panchayat Raj Act, 1994 (Act No. 14 of 1994) or a Municipal Corporation constituted under any law and includes the Goa Industrial Development Corporation constituted under the Goa Industrial Development Act, 1965 (22 of 1965);

(i) “notification” means a notification published in the Official Gazette;

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

(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);

(j) "prescribed" means prescribed by the rules made under this Act;

(k) "residential building" means any building or structure consisting either of a single self contained unit having built up area of more than 100 square meters or more than one independent unit used for domestic purpose but does not include building constructed for educational institution, orphanage, old age home, home for spastic/retarded children or by any other non-profitable organization and such other organizations as may be notified by the Government in public interest;

(l) "Schedule" means the Schedule appended to this Act.



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**THE GOA TAX INFRASTRUCTURE  
(AMENDMENT) BILL, 2017**

(Bill No. 27 of 2017)

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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  
DECEMBER, 2017

