

**Assam Tax On Luxuries (Hotels And Lodging Houses)
(Amendment) Act, 2007**

16 of 2007

[27 August 2007]

CONTENTS

1. Short title, extent and commencement
2. Amendment of section 2
3. Amendment of section 3

**Assam Tax On Luxuries (Hotels And Lodging Houses)
(Amendment) Act, 2007**

16 of 2007

[27 August 2007]

PREAMBLE

An

Act

further to amend the Assam Tax On Luxuries (Hotels and Lodging Houses) Act, 1989.

Whereas it is expedient further to amend the Assam Tax On Luxuries (Hotels and Lodging Houses)) Act, 1989 (Assam Act V of 1989), hereinafter referred to as the principal Act, in the manner hereinafter appearing.

It is hereby enacted in the Fifty-eighth Year of the Republic of India as follows:-

1. Short title, extent and commencement :-

(1) This Act may be called the Assam Tax On Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2007.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

2. Amendment of section 2 :-

In the principal Act, in section 2, in clause (5), after the words and

punctuation mark "lodging house," and before the words "an inn", the words and punctuation mark "luxury boat, heritage home," shall be inserted."

3. Amendment of section 3 :-

In the principal Act, in section 3, after sub-section (2), a new subsection (2A) shall be inserted, namely:-

"(2A). Notwithstanding anything contained in sub-section (2), there shall be levied a tax on the turnover of receipts of a luxury boat and heritage home at the rate of five per centum of such turnover of receipts."