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Goa Barge Tax (Amendment) Act, 2012

7 of 2012

[21 August 2012]

CONTENTS

- 1. Short title and commencement
- 2. Amendment of Schedule
- 3. Repeal and saving

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PREAMBLE

AN

ACT

further to amend the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973).

Be it enacted by the Legislative Assembly of Goa in the Sixty-third Year of the Republic of India, as follows:-

1. Short title and commencement :-

- (1) This Act may be called the Goa Barge Tax (Amendment) Act, 2012.
- (2) It shall be deemed to have come into force on the 22nd day of May, 2012.

2. Amendment of Schedule :-

For the Schedule to the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973) (hereinafter referred to as the "principal Act"), the following Schedule shall be substituted, namely:-

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"SCHEDULE

(See section 3)

Capacity of Barge	Maximum annual rate per ton
(a) Less than 1000 tons	Rs. 100.00
(b) 1000 tons and above	Rs. 200.00

Note:- When tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten percent of that amount.".

3. Repeal and saving :-

- (1) The Goa Barge Tax (Amendment) Ordinance, 2012 (Ordinance No. 2 of 2012) is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.