
Tamil Nadu Tax On Luxuries (Amendment) Act, 2003

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Statement of Objects and Reasons² For promotion of tourism and also taking into consideration the tax rates available in neighbouring States, it was decided by the Government to revise the rate of tax for accommodation, for residence, payable under the Tamil Nadu Tax on Luxuries Act, 1981 (Tamil Nadu Act 6 of 1981). To give effect to the decision, the Government had decided to amend the said Act suitably. 2. Accordingly, the Tamil Nadu Tax on Luxuries (Second Amendment) Ordinance, 2002 (Tamil Nadu Ordinance 13 of 2002) was promulgated by the Governor on the 31st December 2002 and the same was published in the Tamil Nadu Government Gazette Extraordinary, dated the 31st December, 2002. 3. The Bill seeks to replace the said ordinance. **PREAMBLE** An Act further to amend the Tamil Nadu Tax on Luxuries Act, 1981. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows:- 1. Received the assent of the Governor on the 17th February, 2003 - Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.56, dated 18th February, 2003. 2. Vide. T.N. Bill No. 1 of 2003 - Published in Tamil Nadu Government Gazette, Issue No.37, dated 29th January 2003.

1. Short Title And Commencement :-

- (1) This Act may be called the Tamil Nadu Tax on Luxuries (Amendment) Act, 2003.
- (2) It shall be deemed to have come into force on the 31st day of December 2002.

2. Amendment Of Section 4 :-

In Section 4 of the Tamil Nadu Tax on Luxuries Act, 1981 (Tamil Nadu Act 6 of 1981) (hereinafter referred to as the Principal Act), for sub-section (1), the following sub-section shall be substituted, namely :-

"(1) Subject to the provisions of this Act, there shall be levied and collected a tax on the luxury provided in a hotel In respect of every room under occupation by any person (to be known as "luxury tax") at the following rates, namely:-

Rate of Tax

(a) Where the rate of charges for accommodation for residence is not less than rupees two hundred but less than rupees five hundred per room per day. Five per centum of such rate.

(b) Where such rate is not less than rupees five hundred but less than rupees one thousand per room per day. Ten per centum of such rate.

(c) Where such rate is rupees one thousand or more per room per day. Twelve and half per centum of such rate".

3. Repeal And Saving :-

(1) The Tamil Nadu Tax on Luxuries (Second Amendment) Ordinance, 2002 (Tamil Nadu Ordinance 13 of 2002) 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.