

## **Tamil Nadu Tax On Luxuries (Amendment) Act, 2013**

**27 of 2013**

**[08 November 2013]**

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## **Tamil Nadu Tax On Luxuries (Amendment) Act, 2013**

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### 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 Sixty-fourth Year of the Republic of India as follows:

1. Received the Assent of the Governor of Tamil Nadu on November 8, 2013 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No. 328, pages 149, dated November 8, 2013.

### **1. Short title and commencement :-**

(1) This Act may be called the Tamil Nadu Tax on Luxuries (Amendment) Act, 2013.

(2) It shall be deemed to have come into force on the 4th day of July 2013.

### **2. Amendment of section 2 :-**

In section 2 of the Tamil Nadu Tax on Luxuries Act, 1981 (Tamil Nadu Act 6 of 1981) (hereinafter referred to as the principal Act), in clause (g), for the expression "two hundred rupees or more", the expression "five hundred rupees or more" shall be substituted.

### **3. Amendment of section 4 :-**

In section 4 of 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:-

(a) Where the rate of charges for accommodation for residence is not less than rupees five hundred but less than rupees one thousand per room per day.	Rate of Tax Ten per centum of such rate.
(b) Where such rate is rupees one thousand or more per room per day.	Twelve and half per centum of such rate."

### **4. Amendment of section 9-A :-**

In section 9-A of the principal Act, in sub-section (1), for the expression "rupees one hundred", the expression "rupees five hundred" shall be substituted.

### **5. Repeal and saving :-**

(1) The Tamil Nadu Tax on Luxuries (Amendment) Ordinance, 2013 (Tamil Nadu Ordinance 2 of 2013) is hereby repealed.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.