



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Ordinance which was Promulgated by the Governor on the 1st July 2013 is hereby published for general information:—

TAMIL NADU ORDINANCE No. 2 OF 2013.

An Ordinance further to amend the Tamil Nadu Tax on Luxuries Act, 1981.

WHEREAS the Legislative Assembly of the State is not in session and the Governor of Tamil Nadu is satisfied that circumstances exist which render it necessary for him to take immediate action for the purposes hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor hereby promulgates the following Ordinance:—

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

Short title and commencement.

(2) It shall come into force at once.

2. In section 2 of the Tamil Nadu Tax on Luxuries Act, 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.

Amendment of section 2.

Tamil Nadu
Act 6 of
1981.

Amendment of
section 4.

3. 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:—

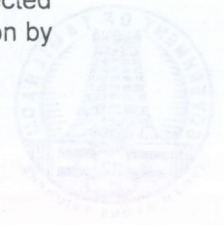
Rate of Tax

(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.

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."



Amendment of
section 9-A.

4. 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.

1st July 2013.

K. ROSAIAH,
Governor of Tamil Nadu.

EXPLANATORY STATEMENT.

Taking into consideration the fact that the minimum rate of charges for accommodation for residence in a hotel, for levy and collection of luxury tax under the Tamil Nadu Tax on Luxuries Act, 1981 (Tamil Nadu Act 6 of 1981) was fixed more than a decade ago, the Government have decided to raise the said minimum rate of charges, for the benefit of the poor and middle class people.

2. The Government have also decided to require registration of only those hotels, which charge not less than rupees five hundred per room per day for accommodation, instead of hotels which charge not less than rupees one hundred, as it stands now.

3. To give effect to the above decisions, it has become necessary to amend the said Act suitably.

4. The Ordinance seeks to give effect to the above decision.

(By order of the Governor)

G. JAYACHANDRAN,
*Secretary to Government,
Law Department.*