



TAMIL NADU GOVERNMENT GAZETTE

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Part IV—Section 2

Tamil Nadu Acts and Ordinances

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 8th November 2013 and is hereby published for general information:—

ACT No. 27 OF 2013.

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

Short title and commencement.

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

Tamil Nadu Act
6 of 1981.

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.

3. In section 4 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment of section 4.

“(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.”. |

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.

Amendment of section 9-A.

Tamil Nadu
Ordinance
2 of 2013.

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 (1) The Tamil Nadu Tax on Luxuries (Amendment) Ordinance, 2013 is hereby repealed.

Repeal and saving.

(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.

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.