



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

## NOTIFICATION

The 28th August, 2007

**No. LGL. 72/2004/64.** -- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XVI OF 2007

(Received the assent of the Governor on 27th August, 2007)

**THE ASSAM TAX ON LUXURIES (HOTELS AND LODGING HOUSES)  
(AMENDMENT) ACT, 2007**

AN

ACT

further to amend the Assam Tax On Luxuries (Hotels and Lodging Houses) Act, 1989.

**Preamble.**

Whereas it is expedient further to amend the Assam Tax On Luxuries (Hotels and Lodging Houses) Act, 1989, hereinafter referred to as the principal Act, in the manner hereinafter appearing.

Assam  
Act V of  
1989.

It is hereby enacted in the Fifty-eighth Year of the Republic of India as follows:-

**Short title, extent and commencement.**

1.(1) This Act may be called the Assam Tax On Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2007.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

**Amendment of section 2.**

2. In the principal Act, in section 2, in clause (5), after the words and punctuation mark "lodging house," and before the words "an inn", the words and punctuation mark "luxury boat, heritage home," shall be inserted."

**Amendment of section 3.**

3. In the principal Act, in section 3, after sub-section (2), a new sub-section (2A) shall be inserted, namely:-

"(2A). Notwithstanding anything contained in sub-section (2), there shall be levied a tax on the turnover of receipts of a luxury boat and heritage home at the rate of five per centum of such turnover of receipts."

**MOHD. A. HAQUE,**  
Secretary to the Government of Assam,  
Legislative Department.