

**RATES OF TAX ON LUXURIES UNDER THE ASSAM TAX ON LUXURIES
(HOTELS, LODGING HOUSES and HOSPITALS) ACT, 1989.**

Sl.No.	Description	Rate of Tax
For Hotelier (Up to 28-08-2009)		
1	Where the charge for Luxury provided in a hotel is not more than Two hundred rupees per day per room.	Five per centum of such turnover of receipts.
2	Where the charge for Luxury provided in a hotel exceeds Two hundred rupees but does not exceed Five hundred rupees per day per room.	Ten per centum of such turnover of receipts.
3	Where the charge for Luxury provided in a hotel exceeds Five hundred rupees per day per room.	Fifteen per centum of such turnover of receipts.
(From 29-08-09 up to 20-05-2012)		
1	Where the charge for Luxury provided in a hotel is less than Three hundred rupees per day per room.	Nil
2	Where the charge for Luxury provided in a hotel is Three hundred rupees or more but does not exceed one thousand rupees per day per room.	Five per centum of such turnover of receipts.
3	Where the charge for Luxury provided in a hotel exceeds one thousand rupees but does not exceed two thousand rupees per day per room.	Eight per centum of such turnover of receipts.
4	Where the charge for Luxury provided in a hotel exceeds two thousand rupees per day per room.	Twelve per centum of such turnover of receipts.
(From 21-05-2012)		
	(a) Where the charge for Luxury provided in a hotel is less than one thousand rupees per day per room.	Nil
	(b) Where the charge for Luxury provided in a hotel is one thousand rupees or more but does not exceed one thousand nine hundred and ninety nine rupees per day per room.	Five per centum of such turnover of receipts.
	(c) Where the charge for Luxury provided in a hotel is one thousand nine hundred and ninety nine rupees or more but does not exceed two thousand nine hundred and ninety nine rupees per day per room.	Eight per centum of such turnover of receipts.
	(d) Where the charge for Luxury provided in a hotel exceed two thousand nine hundred and ninety nine rupees.	Twelve per centum of such turnover of receipts.
In respect of luxury boat and heritage home		
1	If the charges for Luxury provided exceeds two hundred rupees per day per room.	Five per centum of such turnover of receipts.
2	In respect of any place where accommodation or space is provided for marriage, reception ceremonies, events, functions, seminar, convention,	Eight per centum of such turnover of receipts.

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	banquet, meeting or exhibition-cum-sale, if the charges for luxury provided exceeds five thousand rupees per day.	
	For Hospitals (w.e.f. 29-8-2009)	
1	Where the charge for Luxury provided in a hospital is less than one thousand rupees per day per room.	Nil
2	Where the charge for Luxury provided in a hospital is rupees one thousand or more but does not exceed two thousand five hundred rupees per day per room.	Five per centum of turnover of receipts.
3	Where the charge for Luxury provided in hospital exceeds two thousand five hundred rupees per day per room.	Eight per centum of such turnover of receipts.