

MEGHALAYA ACT NO 15 OF 2011

(As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on 7th October 2011

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**The Meghalaya Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act
An
Act**

Further to amend the Meghalaya Tax on Luxuries(Hotels and Lodging Houses) Act 1991.

Be it enacted by the Legislature of the State of Meghalaya in the Sixty-second Year of the Republic of India as follows :-

Short title and commencement. 1. (1) The Act may be called the Meghalaya Tax on Luxuries Hotel and Lodging Houses) (Amendment) Act, 2011.

(2) It shall come into force at once.

Amendment of Section 3 2. In section 3 of the Meghalaya Tax on Luxuries(Hotels and Lodging Houses) Act, 1991, for clauses (a),(b),(c),(d),(e) and (f), the following new clauses (a),(b),(c),),(d),(e) and (f), shall be substituted, namely:-

“(a) is below Rs.200/-.....5%

(b) exceeds Rs.200/-

but does not exceed Rs.500/-.....7%

(c) exceeds Rs.500/-

but does not exceed Rs.1000/-.....8%

(d) exceeds Rs 1000/-

but does not exceed Rs.2500/-.....10%

(e) exceeds Rs.2500/-.....20%

(L M Sangma)

Secretary to the Govt. of Meghalaya,
Law Department.