In exercise of the powers conferred by sub-section (3) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(13/2017-Rate), dated the 30th June, 2017, published in the Extraordinary Official Gazette, Series I No. 13, dated the 30th June, 2017, namely:

(i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely:

<table>
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<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
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</table>

(ii) in the Explanation, after clause (e), the following clause shall be inserted, namely:—

"(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).".

This notification shall come into force with effect from the 25th day of January, 2018.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).