

where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs. 500 per person.”.

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).

Porvorim, 24th January, 2018.

Notification

38/1/2017-Fin(R&C)(3/2018-Rate)

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:—

In the said notification,—

(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:—

(1)	(2)	(3)	(4)
“5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Goa Goods and Services Tax Act, 2017.”;

(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).

Porvorim, 24th January, 2018.