

**MEGHALAYA ACT NO 15 OF 2011**

( As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on 7<sup>th</sup> October 2011

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 10<sup>th</sup> October 2011

**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.