

RATES OF LUXURIES TAX:

1. Tax levied on hotels/lodging houses/resorts, marriage halls including conference hall, exhibition hall, etc., health club in hotels and luxuries provided to members in clubs.
2. Tax rates:
 - i. Hotels-

1) Where the charges for lodging per room per day are not less than five hundred rupees but not more than one thousand rupees	Four percent of such charges
2) Where the charges for lodging per room per day are more than one thousand rupees but not more than two thousand rupees.	Eight per cent of such charges
3) Where the charges for lodging per room per day are more than two thousand rupees.	Twelve per cent of such charges

ii. Health Club	10%
iii. Marriage Halls with daily rent exceeding Rs.5000 per day	10%
iv. On club located in; a) corporation area	Rs. 600 per member per annum
b) other areas	Rs.300 per member per annum
v. Hospitals with room rents exceeding Rs.1000 per day	8%