

		centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).		
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(ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely:—

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”;

2. This notification shall come into force on the 1st day of January, 2019.

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

Michael M. D'Souza, Addl. Secretary, Finance.

Porvorim, 31st December, 2018.

Notification

38/1/2017-Fin(R&C)(29/2018-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 No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

(i) in the Table,—

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely:—

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
“12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	Security services (services provided by way of supply of security personnel) provided to a registered person:	Any person other than a body corporate	A registered person, located in the taxable territory.”;

	<p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i) (a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies; which has taken registration under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	
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(ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:—

“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 2019.

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

Michael M. D'Souza, Addl. Secretary, Finance.

Porvorim, 31st December, 2018.

Notification

38/1/2017-Fin(R&C)(30/2018-Rate)

In exercise of the powers conferred by sub-section (3) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Government notification No. 38/1/2017-Fin(R&C)(11/2017-Rate), dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:—

“*Explanation 2.*— Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.

3. This notification shall come into force on the 1st day of January, 2019.

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

Michael M. D'Souza, Addl. Secretary, Finance.

Porvorim, 31st December, 2018.