a. Employer— employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws;

b. Non employer— employee groups, where a clearly evident relationship exists between the master/group policyholder and the members of the group, for services/ activities other than insurance.";

(*iii*) after clause (zg), the following clause shall be inserted, namely:—

"(zga) 'health insurance business' means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover;".

2. This notification shall come into force with effect from 22nd day of September, 2025.

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

Naresh K. Gaude, Under Secretary, Finance (R&C).

Notification

No. 38/1/2017-Fin(R&C)(17/2025-Rate) Date : 17-Sep-2025

In exercise of the powers conferred by sub-section (*5*) 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) (17/2017-(Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, after clause (iv), the following clause shall be inserted, namely:—

"(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub-section (*1*) of Section 22 of the Goa Goods and Services Tax Act, 2017".

2. This notification shall come into force on the 22nd day of September, 2025.

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

Naresh K. Gaude, Under Secretary, Finance (R&C).

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