

**IAAPI recommendation for 18% GST to IAC's clarified at 45th GST Council Meeting held at Lucknow**

IAAPI has been pursuing with Ministry of Finance, CBIC for over two years seeking Clarification on classification and rate of tax applicable on services supplied by Indoor Amusement Centers (IACs) because IAC's were classified as amusement facilities whereby GST authorities at multiple jurisdictions had initiated investigations and demanding GST payments at an effective rate of 28%.

IAAPI had been persistent in its efforts to get justice for its IAC members as they were served with notices from state GST department to pay 28% GST as they operate from malls and shopping centres which was term under facility. IAAPI was confident that the issue would be sorted through fitment committee but due to COVID 19 the matter was

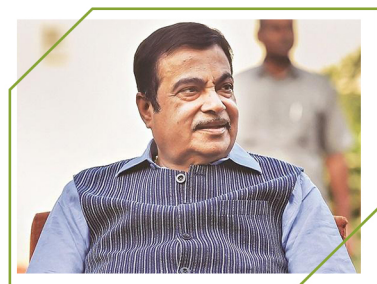
further prolonged due to nationwide lockdown, later due to limited work forces in Government establishments and GST Council meeting was not conducted during pandemic.

After the 45th GST Council meeting held on 17 September, 2021 in Lucknow under the chairmanship of Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman the GST council issued press release mentioning that the Clarification in relation to GST rate on Services "Admission to Amusement Park having rides etc. attracts GST rate of 18%. The GST rate of 28% applies only to admission to such facilities that have casinos etc"

The above clarification by GST Council has brought clarification and huge relief to Indoor Amusement Centre operators across the country.



**India to have world's largest expressway by March 2022**



Hon'ble Union Minister for Road Transport and Highways, Mr. Nitin Gadkari announced that the government is constructing the world's longest highway, that is, Delhi-Mumbai Express Highway. Gadkari said, "The Expressway will be 1,380 km long and will go up to Jawaharlal Nehru Port Trust (JNPT), But now, we are also planning to take it up to Nariman Point." According to him, the project will get over by March 2022 and India will have world's largest expressway.

Earlier, it used to take around 48 hours to cover the distance between Mumbai and Delhi by truck and 24-26 hours by car. But now, it will only take approximately 18-20 hours to cover the distance between Delhi and Mumbai by truck and 12-13 hours by

car, Gadkari added. The expressway will connect the urban centres of Delhi through the Delhi-Faridabad-Sohna section of the corridor along with a spur to Jewar Airport and Jawaharlal Nehru Port to Mumbai through a spur in Mumbai.

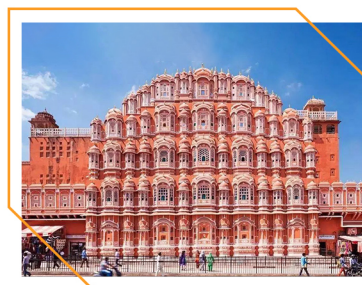
(Source: www.business-standard.com)

**'Reciprocal tourism' likely as India set to allow foreign tourists**

In an attempt to revive the tourism, hospitality and aviation sectors, the government has already announced that the first five lakh foreign tourists will be issued visas free of cost. As India looks to restart tourist visas and allow international tourists after a gap of one-and-a-half years, "reciprocal tourism" may be the way forward, according to sources in the Ministry of Tourism.

The date and modalities for opening up of the country to foreign tourists are being discussed by officials from the Union Home Ministry (which decides on visas) with all the stakeholders, including officials from the Ministry of Tourism, state governments and tour operators' associations. A formal announcement may come in a week's time, an official from the Ministry of Tourism told The Indian Express.

(Source: www.indianexpress.com)



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In view of the improvement in the COVID-19 situation in the state, the Assam government has decided to reopen the national parks and wildlife sanctuaries in the state for tourists from October 1. Due to the severe second wave of COVID-19, the Assam government had on May 3 issued a notification to close all national parks and wildlife sanctuaries for visitors. Assam's Hon'ble Chief Minister Himanta Biswa Sarma said, "Assam government has planned to lift the COVID-19 restrictions and tourists can come to Kaziranga and tourists can enjoy the beauty of Kaziranga." He further said that vaccinated tourists can come and enjoy the wildlife tourist places of the state. Himanta Biswa Sarma also said that an elevated corridor will soon be constructed on the highway passing through Kaziranga National Park for the protection of wild animals.

According to the Government of Assam, the population of one-horned rhinoceros in Assam has increased from 1,672 in 1999 to 2652 as per the 2018 census..

(Source: www.thedailyvoice.in)

Ocean Park's HK\$4bn Water World opens to Hong Kong public

Ocean Park's HK\$4 billion Water World has officially opened to the Hong Kong public after a four-year delay. The water park was originally due to launch back in 2017.

Ocean Park held an opening ceremony at Water World on September 20 before the official launch on September 21. Water World is open at half capacity.

South China Morning Post reports that hundreds of Hong Kong residents queued at the entrance in hot temperatures. Lau Ming-wai, Ocean Park Corporation's executive chairman, appeared at the gate to greet the first guests. Ocean Park's Water World is the only water park in Asia to incorporate ocean views and scenery. It features an all-weather design, as well as terraced platforms and outdoor areas offering panoramic views of the surroundings.

(Source : www.blooloo.com)



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Reopening guidance issued for amusement parks in Phu Quoc, Vietnam

As Covid-19 cases in the island city off Kien Giang Province in Southern Vietnam have abated and many zones turned out to be green zones, Chairman of the People's Committee in Kien Giang Province Lam Minh Thanh decided to ease restrictions by allowing to resume operation of some services.

Wholesale businesses, retailers, hotels, restaurants, eateries, outdoor sports stadiums, historic sites, interest places, casino, and amusement parks, safari Phu Quoc, cable railways have been permitted to be reopened to the public after being shut down for some months due to Covid-19 but visitors must abide by the Covid-19 prevention regulations.

Specifically, from September 21, ten districts in Phu Quoc Island including Vinh Thuan, U Minh Thuong, An Minh, An Bien, Go Quao, Giong Rieng, Tan Hiep, Kien Hai, Giang Thanh and Phu Quoc City will implement the Prime Minister's decree 19 that suspends festivals, religious sites, sports competitions, mass-gathering events and non-essential services while restaurants, hotels, retail facilities, scenic spots, historical sites, sports facilities can reopen.

(Source : www.sggpnews.org.vn)

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