A. Luxury Tax (Procedure with details of comprehensive list of documents)

1. Any accommodation unit which has a tariff of more than Rs.999/- has to charge the Guest a Luxury Tax of 5% on actual room rent and this tax needs to be paid by accommodation unit to the State Government through treasury challan (LT-I) or through Online Luxury Tax Filling and Payment portal of www.uptourism.gov.in.

2. To view procedure for Registration, Filing online Return forms (LT-II, LT-III &LT-IV), generation of LT-I and online payment of Luxury-Tax, please click on below link:- http://ltax.up-tourism.com/welcome/pdf/Luxurytax_UserManual-new.pdf

3. Documents required at the time of registration are – ***PAN No. of Organization/ Hotel/ Accommodation Unit, TIN No., SARAI Act Registration Certificate and Fire NOC.***

4. There are four forms LT-I, LT-II, LT-III &LT-IV, which are related to Luxury Tax. The proforma of the forms are available online at www.uptourism.gov.in under "Luxury Tax Filling and Payment". These return forms can be filed online through the portal.

5. Form LT-I is Challan form No. 43A (1) of Treasury. Through this form, total Luxury tax calculated by accommodation units on the basis of LT-3 for a month is paid offline / online to the Treasury/ Bank. The Luxury tax for any month has to be paid within 5th day of the next month. For e.g. Luxury Tax for 1st -31st Jan should be paid within 5th Feb. After 5th day the Luxury tax has to be paid with interest at the rate of 1.5% monthly/ 18% yearly.

6. The receipt of LT-I Challan for a calendar month with LT-II, III & IV must reach the respective Regional Tourist Office by 15th day of next month. For e.g. receipt of Challan of LT-I for 1st - 31st January should reach the respective Regional Tourist Office by 15th February.

7. Form LT-II is related to total room & rent detail for a calendar month. Fully filled LT- II for a calendar month with LT-I, III & IV should reach the Regional Tourist Office by 15th day of next month. For e.g. LT-II for 1st - 31st January should reach to the respective Regional Tourist Office by 15th February.

8. Form LT - IV is related to total Luxury Tax collected by accommodation Unit for a calendar month. Fully filled LT- IV with LT-I, II & III should reach the Regional Tourist Office by 15th day of next month. For e.g. LT-IV for 1st - 31st January should reach the respective Regional Tourist Office by 15th February.

9. The copy of Luxury Tax Act is available on the Luxury Tax Portal of www.uptourism.gov.in

B. Timelines for Online Registration & Return of Luxury Tax

1. Directorate of Tourism, Govt. of UP through order number 1983/15-1/EODB/2016 Dated 03rd June2016, has defined clear timelines for Online Registration & Return of Luxury Tax.

2. As per the above order, following timelines are defined to achieve goals of ease of doing business in Uttar Pradesh:-

   i. After submission of organization details and relevant documents ***(PAN No. of Organization/ Hotel/ Accommodation Unit, TIN No., SARAI Act Registration Certificate, Fire NOC)***, concern Regional Tourist Officer (RTO) will authenticate the registration of Hotel/ Accommodation Unit within **15 days** from the date of submission of online registration form. If the applicant has not submitted any of the required documents or if the document is found inappropriate then the RTO will register Hotel/ Accommodation Unit with the condition that Hotel/ Accommodation Unit will submit appropriate/ required documents within 60 days of the date of registration.

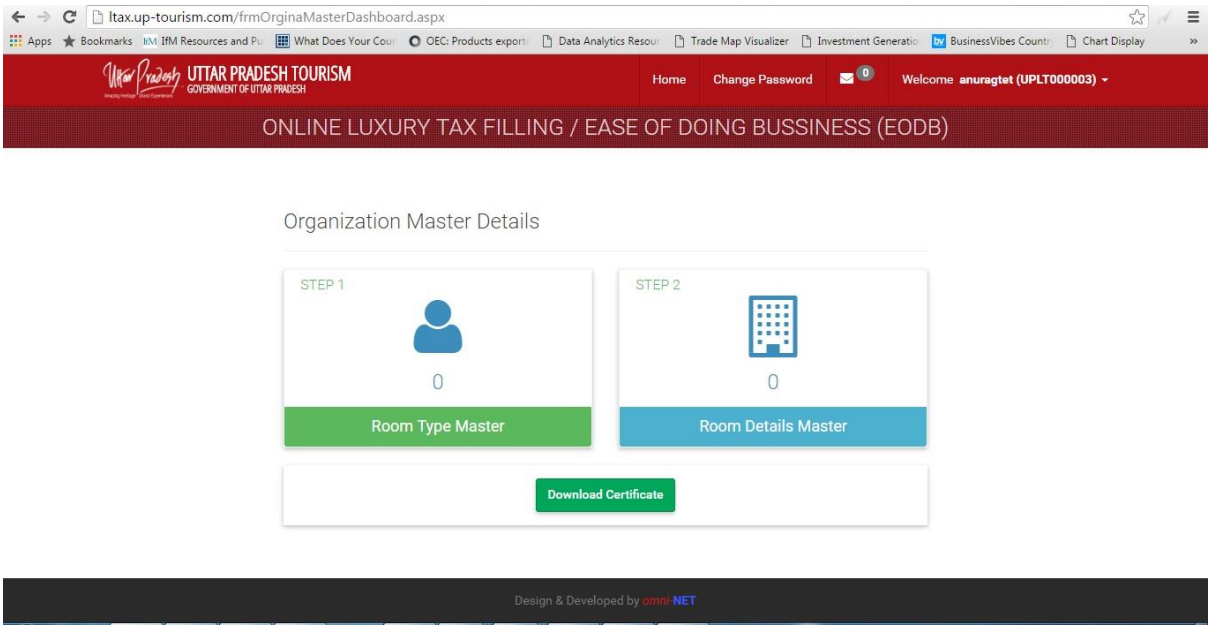
   ii. **"Certificate of Registration"** will be provided to Hotel/ Accommodation Unit within **07 days** after the successful registration via e-mail. Registered Hotel/ Accommodation Unit can also download their "Certificate of Registration" through their login page.

   iii. **e-receipt** of the monthly tax paid by Hotel/ Accommodation Unit will be sent by the concerned RTO to Hotel/ Accommodation Unit within 15 days of successful payment of Luxury Tax.

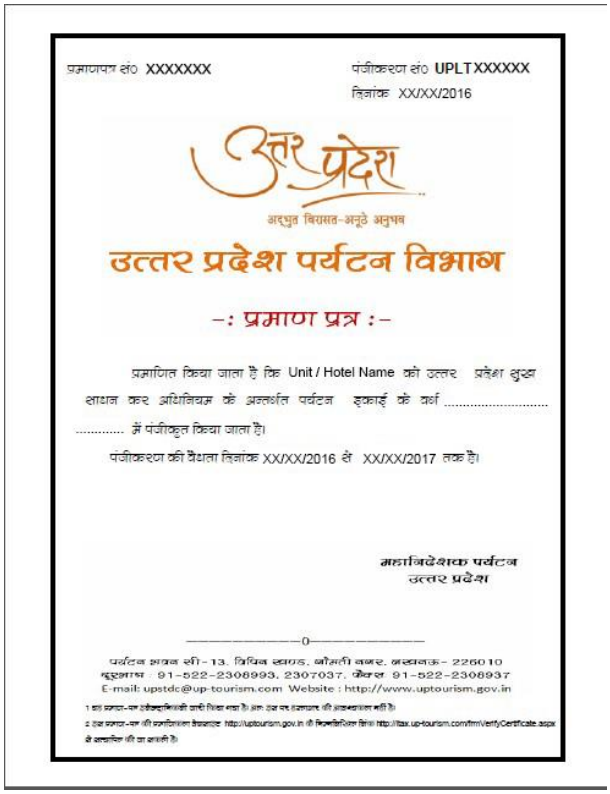
   iv. **e-return** of the yearly tax paid by Hotel/ Accommodation Unit will be sent by the concerned RTO to Hotel/ Accommodation Unit within **60 days** of successful payment of yearly Luxury Tax i.e. Luxury Tax paid upto 31st March.

C. Downloading the registration certificate

Accommodation Unit can also download their "Certificate of Registration" through their login page. A screenshot of the page where the unit can download the certificate are –



A sample certificate of registration downloaded from the website is provided below –



प्रमाणपत्र सं0 XXXXXXX

पंजीकरण सं0 UPLTXXXXXX
दिनांक XX/XX/2016

उत्तर प्रदेश
अद्भुत विरासत-अनूठे अनुभव

उत्तर प्रदेश पर्यटन विभाग

-: प्रमाण प्रत्र :-

प्रमाणित किया जाता है कि Unit / Hotel Name को उत्तर प्रदेश लुक्स शासन कर अधिनियम के अन्तर्गत पर्यटन इकाई के वर्ग .... में पंजीकृत किया जाता है।

पंजीकरण की वैधता दिनांक XX/XX/2016 से XX/XX/2017 तक है।

महानिदेशक पर्यटन
उत्तर प्रदेश

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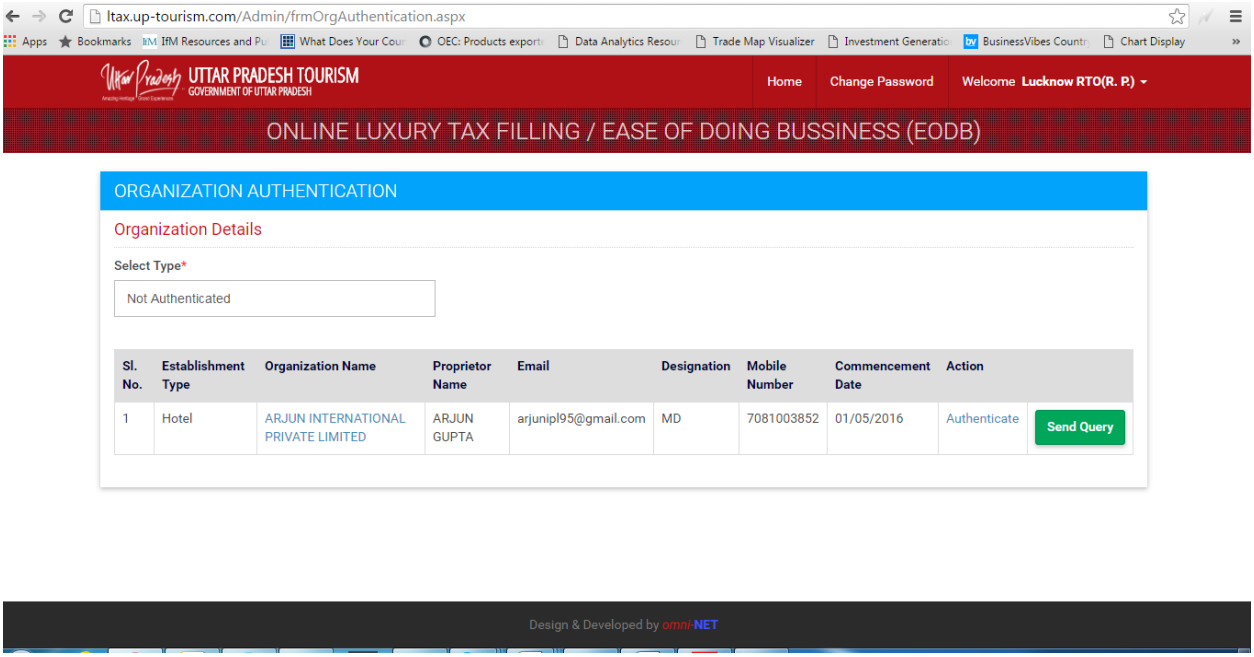
पर्यटन भवन सी-13, विभिन्न खण्ड, गोमती नगर, लखनऊ- 226010
दूरभाष : 91-522-2308993, 2307037, फैक्स 91-522-2308937
E-mail: upstdc@up-tourism.com Website : http://www.uptourism.gov.in

D. Tracking of Online Luxury Tax Registration Request

After successful submission of registration form an applicant (Hotel/ Accommodation Unit) can check their application/registration status by entering their registered mobile number. The link for the tracking is:- http://ltax.up-tourism.com/frmRegistrationAuthStatus.aspx

E. Monitoring of Online Luxury Tax Registration Request

The online portal of the department has a built in MIS that allows monitoring of applications. A screenshot of the system in action is as follows –



F. Third Party Verification of Luxury Tax Registration Certificate

Any third party can easily verify approval certificates/ registration certificate of the Hotel/ Accommodation unit in the public domain by entering registration and certificate number mentioned on the registration certificate. The link for the verification is - http://ltax.up-tourism.com/frmVerifyCertificate.aspx