



ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PART IV-B EXTRAORDINARY

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No. 29] AMARAVATI, FRIDAY, 20th OCTOBER, 2023.

**ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS Etc.,**

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 18th October, 2023 and the said assent is hereby first published on the 20th October, 2023 in the Andhra Pradesh Gazette for general information :

ACT No. 29 of 2023.

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH GOODS AND
SERVICES TAX ACT, 2017.**

Be it enacted by the legislature of the State of Andhra Pradesh in the Seventy - fourth Year of Republic of India as follows,-

1. (1) This Act may be called the Andhra Pradesh Goods and Services Tax (Second Amendment) Act, 2023. Short Title and commencement.

(2) It shall come into force on such date as the Andhra Pradesh Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. In the Andhra Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as the Principal Act), in section 2,— Amendment of section 2. Act No. 16 of 2017.

(a) after clause 80, the following clauses shall be inserted, namely,-

‘(80A) “online gaming” means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) “online money gaming” means online gaming in which players pay or deposit money or money’s worth, including virtual digital assets, in the expectation of winning money or money’s worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;’.

(b) after clause (102), the following clause shall be inserted, namely,-

‘(102A) “specified actionable claim” means the actionable claim involved in or by way of—

- (i) betting;
- (ii) casinos;
- (iii) gambling;
- (iv) horse racing;
- (v) lottery; or
- (vi) online money gaming’.

(c) in clause (105), the following proviso shall be inserted at the end, namely,-

“Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money’s worth, including virtual

digital assets, for supply of such actionable claims is paid or conveyed to him or 'through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims."

(d) after clause (117), the following clause shall be inserted, namely,-

'(117A) "virtual digital asset" shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961;'

Central Act No.
43 of 1961.

3. In the Principal Act, in section 24 ,—

Amendment
of section 24.

(a) in clause (xi), the word "and" occurring at the end, shall be omitted;

(b) after clause (xi), the following clause shall be inserted, namely:—

"(xia) every person supplying online money gaming from a place outside India to a person in India; and".

4. In the principal Act, in Schedule III, in paragraph 6, for the words "lottery, betting and gambling" the words "specified actionable claims" shall be substituted.

Amendment of
Schedule III

5. The amendments made under this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

Transitory
provision.

G. SATYA PRABHAKARA RAO,

Secretary to Government,
Legal and Legislative Affairs & Justice,
Law Department.