

Building and Other Construction Workers' Welfare Cess (Uttar Pradesh Amendment) Act, 2017

UTTAR PRADESH

India

Building and Other Construction Workers' Welfare Cess (Uttar Pradesh Amendment) Act, 2017

Act 28 of 2018

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Building and Other Construction Workers' Welfare Cess (Uttar Pradesh Amendment) Act, 2017(U.P. Act No. 28 of 2018)Statement of Objects and Reasons - The Building and Other Construction Workers' Welfare Cess Act, 1996 (Act No. 28 of 1996) was enacted to provide for the levy and collection of a cess on the cost of construction incurred by employers with a view to augmenting the resources of the Building and Other Construction Workers' Welfare Boards constituted under the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996.Sub-section (1) of section 3 of the said Act provides that there shall be levied and collected cess for the purposes of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 at such rate not exceeding two per cent but not less than one per cent of the cost of constructions incurred by an employer, as the Central Government may, by notification in the official Gazette, from time to time specify. This sub-section does not provide to take into account the value of land, compensation paid to any worker or his heir for the assessment of the cess, the plant and equipment for the production and up-gradation work including the machines like MRI, CT Scans and Dialysis machines, etc. which are exempted from the assessment of the cess. With a view to lessen the pressure of litigation, it has been decided to amend the said section in its application to Uttar Pradesh by inserting an explanation therein.(As passed by the Uttar Pradesh Legislature)[Dated 9.5.2018.]An Act further to amend the Building and Other Construction Workers' Welfare Cess Act, 1996 in its application to Uttar Pradesh.It is hereby enacted in the Sixty-eighth Year of the Republic of India as follows :-

1. Short title and extent.

(1)This Act may be called the Building and Other Construction Workers' Welfare Cess (Uttar Pradesh Amendment) Act, 2017.(2)It extends to the whole of Uttar Pradesh.

2. Amendment of section 3 of Act no. 28 of 1996.

- In section 3 of the Building and Other Construction Workers' Welfare Cess Act, 1996, in sub-section (1) the following explanation shall be inserted at the end, namely:- "Explanation:- For the purpose of levy of cess under this sub-section cost of construction shall include all expenditure incurred by an employer in connection with the building or other construction work but shall not include -(a)cost of land;(b)any compensation paid or payable to a worker or his dependents under the Employees's Compensation Act, 1923;(c)expenditure incurred on such plant, equipments installed or upgraded which are not part of construction activity;(d)machines such as MRI, CT Scan, Dialysis machine etc. used for treatment of Patients in hospitals.