



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**THE GOA MOTOR VEHICLES TAX
(AMENDMENT) BILL, 2013**

(Bill No. 17 of 2013)

As
(To be introduced in the Legislative Assembly of the State of Goa)

**GOA LEGISLATURE SECRETARIAT,
ASSEMBLY HALL, PORVORIM, GOA
APRIL, 2013**

THE GOA MOTOR VEHICLES TAX (AMENDMENT) BILL, 2013

(Bill No. 17 of 2013)

A

BILL

further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974, (Act No.8 of 1974).

5 Be it enacted by the Legislative Assembly of Goa in the Sixty fourth Year of Republic of India, as follows :—

1. Short title and commencement.— (1) This Act may be called the Goa Motor Vehicles Tax
10 (Amendment) Act, 2013.

(2) It shall come into force at once.

2. Amendment of section 3-A.— In the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No.8 of 1974) (hereinafter referred to as the
15 "principal Act"), in section 3-A, for the "TABLE", the following "TABLE" shall be substituted, namely :—

"TABLE"

Sr. No.	Class and age of the vehicle	Rate of cess in rupees
(1)	(2)	(3)

(1) Vehicle which has completed 15 years from the date of its initial registration, at the time of renewal of Certificate of

(1)	(2)	(3)
	Registration as per sub-section (10) of section 41 or at the time of renewal of fitness certificate issued under section 56 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), as the case may be,-	
(a) Motor cycle		Rs. 1,000/-
(b) Auto Rickshaw		Rs. 1,200/-
(c) Light Motor Vehicle		Rs. 1,600/-
(d) Light Commercial Vehicle		Rs. 2,000/-
(e) Medium Motor Vehicle		Rs. 2,400/-
(f) Heavy Motor vehicle		Rs. 4,000/-

3. Amendment of section 3-B.— In section 3-B of the principle Act, for the figures "10,000/-", "30,000/-" and "50,000/-", the figures "12,000/-", "40,000/-" and "75,000/-", shall be respectively substituted.

4. Substitution of Schedule.— For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:—

"SCHEDULE
PART 'A'
SCHEDULE OF TAXATION
(see section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(A) Motor Vehicles fitted solely with pneumatic tyres :-	

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(I) Motor cycles and tricycles : (including motor scooters and cycles with attachment for propelling the same by mechanical power :-	
Motor cycle used for hire	Rs. 150/-
(II) Goods vehicles belonging to individual other than Company/Institution/Corporation/etc., of which the gross vehicle weight,-	
(a) is upto 1,000 kgs.	Rs. 5,600/- as one-time tax at the time of registration.
(b) exceeds 1,000 kgs. but does not exceed 2,000 kgs.	Rs. 12,600/- as one-time tax at the time of registration.
(c) exceeds 2,000 kgs. but does not exceed 3,000 kgs.	Rs. 15,400/- as one-time tax at the time of registration.
(d) exceeds 3,000 kgs. but does not exceed 4,000 kgs.	Rs. 18,900/- as one-time tax at the time of registration.
(e) exceeds 4,000 kgs. but does not exceed 5,000 kgs.	Rs. 21,700/- as one-time tax at the time of registration.
(f) exceeds 5,000 kgs. but does not exceed 6,000 kgs.	Rs. 25,200/- as one-time tax at the time of registration.

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(g) exceeds 6,000 kgs. but does not exceed 7,000 kgs.	Rs. 27,300/- as one-time tax at the time of registration.
(h) exceeds 7,000 kgs. but does not exceed 8,000 kgs.	Rs. 4,100/- as annual tax or Rs.28,700/- as one-time tax in lieu of annual tax, at the time of registration.
(i) exceeds 8,000 kgs. but does not exceed 9,000 kgs.	Rs. 4,600/- as annual tax, or Rs. 32,200/- as one-time tax in lieu of annual tax, at the time of registration.
(j) exceeds 9,000 kgs. but does not exceed 10,000 kgs.	Rs. 4,900/- as annual tax, or Rs. 34,300/- as one-time tax in lieu of annual tax, at the time of registration.
(k) exceeds 10,000 kgs. but does not exceed 11,000 kgs.	Rs. 5,300/- as annual tax, or Rs. 37,100/- as one-time tax in lieu of annual tax, at the time of registration.
(l) exceeds 11,000 kgs. but does not exceed 12,000 kgs.	Rs. 5,800/- as annual tax, or Rs. 40,600/- as one-time tax in lieu of annual tax, at the time of registration.
(m) exceeds 12,000 kgs. but does not exceed 13,000 kgs.	Rs. 6,100/- as annual tax, or Rs. 42,700/- as one-time tax in lieu of annual tax, at the time of registration.

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(n) exceeds 13,000 kgs. but does not exceed 14,000 kgs.	Rs. 6,400/- as annual tax, or Rs. 44,800/- as one-time tax in lieu of annual tax, at the time of registration.
(o) exceeds 14,000 kgs. but does not exceed 15,000 kgs.	Rs. 6,900/- as annual tax, or Rs. 48,300/- as one-time tax in lieu of annual tax, at the time of registration.
(p) exceeds 15,000 kgs. but not exceed 16,000 kgs.	Rs. 7,500/- as annual tax, or Rs. 52,500/- as one-time tax in lieu of annual tax, at the time of registration.
(q) exceeds 16,000 kgs.; for every 1,000 kgs or part thereof in excess of 16,000 kgs	Rs. 400/- as annual tax, or Rs. 2,800/- as one-time tax in lieu of annual tax, at the time of registration.
(III) Goods vehicles not covered under clause II of which the gross vehicle weight;—	
(a) does not exceed 1,000 kgs.	Rs. 7,000/- as one-time tax at the time of registration.
(b) exceeds 1,000 kgs. but does not exceed 2,000 kgs.	Rs. 14,000/- as one-time tax at the time of registration.
(c) exceeds 2,000 kgs. but does not exceed 3,000 kgs.	Rs. 17,500/- as one-time tax at the time of registration.

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(d) exceeds 3,000 kgs. but does not exceed 4,000 kgs.	Rs. 21,000/- as one-time tax at the time of registration.
(e) exceeds 4,000 kgs. but does not exceed 5,000 kgs.	Rs. 23,800/- as one-time tax at the time of registration.
(f) exceeds 5,000 kgs. but does not exceed 6,000 kgs.	Rs. 28,000/- as one-time tax at the time of registration.
(g) exceeds 6,000 kgs. but does not exceed 7,000 kgs.	Rs. 30,100/- as one-time tax at the time of registration.
(h) exceeds 7,000 kgs. but does not exceed 8,000 kgs.	Rs. 5,125/- as annual tax or Rs. 35,875/- as one-time tax in lieu of annual tax, at the time of registration.
(i) exceeds 8,000 kgs. but does not exceed 9,000 kgs.	Rs. 5,750/- as annual tax or Rs. 40,250/- as one-time tax in lieu of annual tax, at the time of registration.
(j) exceeds 9,000 kgs. but does not exceed 10,000 kgs.	Rs. 6,125/- as annual tax or Rs. 42,875/- as one-time tax in lieu of annual tax, at the time of registration.
(k) exceeds 10,000 kgs. but does not exceed 11,000 kgs.	Rs. 6,625/- as annual tax or Rs. 46,375/- as one-time tax in lieu of annual tax, at the time of registration.

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(l) exceeds 11,000 kgs. but does not exceed 12,000 kgs.	Rs. 7,250/- as annual tax or Rs. 50,750/- as one-time tax in lieu of annual tax, at the time of registration.
(m) exceeds 12,000 kgs. but does not exceed 13,000 kgs.	Rs. 7,625/- as annual tax or Rs. 53,375/- as one-time tax in lieu of annual tax, at the time of registration.
(n) exceeds 13,000 kgs. but does not exceed 14,000 kgs.	Rs. 8,000/- as annual tax or Rs. 56,000/- as one-time tax in lieu of annual tax, at the time of registration.
(o) exceeds 14,000 kgs. but does not exceed 15,000 kgs.	Rs. 8,625/- as annual tax or Rs. 60,375/- as one-time tax in lieu of annual tax, at the time of registration.
(p) exceeds 15,000 kgs. but does not exceed 16,000 kgs.	Rs. 9,375/- as annual tax or Rs. 65,625/- as one-time tax in lieu of annual tax, at the time of registration.
(q) exceeds 16,000 kgs; for every 1,000 kgs. or part thereof in excess of 16,000 kgs.	Rs. 800/- as annual tax or Rs. 5,600/- as one-time tax in lieu of annual tax, at the time of registration.
(IV) Goods vehicles carrying mineral ore.	Rates shown in clause II and III above, as the case may be, plus 20 percent.

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(V) Taxis and Auto Rickshaws:	
Taxis —	
(a) upto 3 seaters	Rs. 300/-
(b) upto 4 seaters	Rs. 350/-
(c) upto 5 seaters	Rs. 400/-
For every additional seat upto a maximum of 7 seats	Rs. 50/-
(d) Non-A/c All India Tourist Taxis, per seat	Rs. 125/-
(e) All India Tourist Taxis (A/c) per seat	Rs. 200/-
Auto Rickshaws —	
auto Rickshaws upto 2 seats used for hire	Rs. 110/-
for every additional seat	Rs. 50/-
(VI) Passenger vehicles :	
(a) upto 18 seats	Rs. 1800/-
(b) for every additional seat over 18 seats	Rs. 100/-
(c) for every passenger (other than seated passenger) which the vehicle is permitted to carry	Rs. 50/-

Explanation — In clause V and clause VI above, the seating capacity is to be determined exclusive of the driver's seat.

(VII) Additional tax payable in respect of motor vehicles used for drawing trailers.

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(a) for each trailer when it is used for the carriage of goods	At the rates specified in clause II or clause III of item (A) in respect of motor vehicles used for carriage of goods or material.
(b) for each trailer when it is used for the carriage of passengers	At the rates specified in clause VI of item A in respect of motor vehicles plying for hire and used for the carriage of passengers.
(B) Motor Vehicles other than those fitted with pneumatic tyres	The rates shown in item A plus 50 percent.
(C) Dealers in, or manufacturers of Motor Vehicles:	
(a) General licence in respect of each vehicle	Rs 200/-

PART 'B'

SCHEDULE OF TAXATION
(see section 3)

Class of vehicles	Two	Four
	Wheelers	Wheelers and above
(A) If the vehicle is already registered in any other State, at the time of re-registration and for assignment of new		

Class of vehicles	Two Wheelers	Four Wheelers and above
Registration Mark, when it's age from the date of registration is ,-		
	Percentage on Rate of tax specified in PART A	
(a) not more than two years	95%	95%
(b) more than two years but not more than three years	90%	90%
(c) more than three years but not more than four years	85%	85%
(d) more than four years but not more than five years	80%	80%
(e) more than five years but not more than six years	75%	75%
(f) more than six years but not more than seven years	70%	70%
(g) more than seven years but not more than eight years	65%	65%
(h) more than eight years but not more than nine years	60%	60%
(i) more than nine years but not more than ten years	55%	55%
(j) more than ten years but not more than eleven years	50%	50%
(k) more than eleven years but not more than twelve years	45%	45%
(l) more than twelve years but not more than thirteen years	40%	40%
(m) more than thirteen years but not more than fourteen years	35%	35%

Class of vehicles	Two Wheelers	Four Wheelers and above
(n) more than fourteen years but not more than fifteen years	30%	30%
(o) more than fifteen years.	20%	20%
(B) At the time of registration of new vehicle:		
(1) Motor cycle/Motor scooter/ /Auto rickshaw irrespective of it's horse power, whose cost is upto Rs. 2.00 lakhs	8% of the cost of the Motor cycle/ /Motor scooter	
(2) Motor cycle irrespective of its horse power, whose cost is above Rs. 2.00 lakhs	12% of the cost of the Motor cycle	
(3) Tricycle for every 25 kgs -weight or part thereof	Rs. 150/-	
(4) Motor vehicles belonging to the individuals	(i) 8% of the cost of the vehicle, where cost of vehicle does not exceed Rs.6 lakhs. (ii) 9% of the cost of the vehicle, where cost of vehicle exceeds Rs.6 lakhs but does not exceed Rs.10 lakhs. (iii) 10% of the cost of the vehicle, where cost of vehicle exceeds Rs. 10 lakhs.	

(5) Motor vehicles belonging to the partnership firm and limited companies with share capital of less than Rs. 50 lakhs

(i) 9% of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.

(ii) 10% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceeds Rs. 10 lakhs.

(iii) 12% of the cost of the vehicle, where cost of vehicle exceeds Rs. 10 lakhs.

(6) Any other motor vehicle not covered under clause (4) and (5)

(i) 10% of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.

(ii) 12% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 10 lakhs.

(iii) 14% of the cost of the vehicle, where cost of vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 25 lakhs.

(iv) 16% of the cost of the vehicles, where cost of vehicle exceeds Rs. 25 lakhs.

PART 'C'

SCALE OF REFUND

(see section 9)

Schedule indicating refund for two wheelers, four wheelers and above irrespective of the cost of the vehicle in respect of which life time tax is paid on or after 01.04.1997.

If, after registration, cancellation of registration or removal of vehicles (Two Wheelers, four wheelers and above) to any other State or Union Territory on account of transfer of ownership or change of address of vehicle takes place or re-registration of vehicle takes place,-	Percentage-on Actual Tax Paid (one-time).
(a) within a year	85%
(b) after 1 year but within 2 years	80%
(c) after 2 years but within 3 years	75%
(d) after 3 years but within 4 years	70%
(e) after 4 years but within 5 years	65%
(f) after 5 years but within 6 years	60%
(g) after 6 years but within 7 years	55%
(h) after 7 years but within 8 years	50%
(i) after 8 years but within 9 years	45%
(j) after 9 years but within 10 years	40%
(k) after 10 years but within 11 years	35%
(l) after 11 years but within 12 years	30%
(m) after 12 years but within 13 years	25%
(n) after 13 years but within 14 years	20%
(o) after 14 years but within 15 years	15%
(p) after 15 years and above	No refund".

Statement of Objects and Reasons

The Bill seeks to amend section 3-A of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No.8 of 1974) (hereinafter referred to as the "said Act"), so as to suitably enhance the rates of green tax to be levied and collected on the transport vehicles, which have completed 15 years from the date of their initial registration, at the time of renewal of certificate of registration as per sub-section (10) of section 41 and renewal of fitness certificate under section 56 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

The Bill further seeks to amend section 3-B of the said Act, so as to enhance the rate of one-time cess called "infrastructure development cess," payable on newly purchased motor car priced rupees ten lakhs or above.

The Bill further seeks to suitably amend the Schedule appended to the said Act so as to revise the rates of tax specified therein.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill. However, amendments proposed in the Bill would result in an additional revenue collection of Rs. 5 crores, per annum, approximately.

Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim, Goa.
24/04/2013.

**Shri Ramkrishna alias
Sudin Dhavlikar**
Minister for Transport

Assembly Hall,
Porvorim, Goa.
24/04/2013.

N.B. SUBHEDAR
Secretary to the Legislative
Assembly of Goa.

**Governor's Recommendation under Article
207 of Constitution of India**

In pursuance of Articles 207 of the Constitution of India, I, Bharat Vir Wanchoo, the Governor of Goa , hereby recommend the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 2013, by the Legislative Assembly of Goa.

Governor of Goa