

LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

THE GOA MOTOR VEHICLES TAX

(AMENDMENT) BILL, 2020

(Bill No.7 of 2020)

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

GOA LEGISLATURE SECRETARIAT,
ASSEMBLY HALL, PORVORIM, GOA

February, 2020

The Goa Motor Vehicles Tax (Amendment) Bill, 2020

(Bill No. 7 of 2020)

A

BILL

further to amend the Goa, Daman and Diu Motor

Vehicles Tax Act, 1974 (Act No.8 of 1974).

BE it enacted by the Legislative Assembly of Goa in the **Seventy-first Year** of the Republic of India as follows:-

1. Short title and commencement. –(1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2020.

(2) It shall come into force at once.

2. Amendment of section 4 - In the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), in section 4, after the second proviso, the following proviso and explanation shall be inserted, namely:-

“Provided that the tax payable on tipper/truck used for transportation of mineral ore, and registered with Department of Mines, may be paid in advance either quarterly or yearly, for obtaining tax licence for such period.

Explanation:- The tax for the quarterly licence shall be one fourth of the tax for a yearly licence and the period less than a quarter shall be treated as full quarter for levying tax”.

Statement of Objects and Reasons

Due to closure of mining activities in the State of Goa, the owners of the tippers/trucks involved in the business of transportation of mineral ore are in financial crisis. These tippers/trucks were barely in operation for 2 quarters of the year 2018 and hence, it is proposed to permit them to pay the tax on quarterly basis as was the practice followed in the past to have relief from payment of bulk tax on yearly basis at a time.

This Bill seeks to achieve the above object.

Financial Memorandum

The Bill seeks to allow payment of tax on tipper/trucks involved in the business of transportation of mineral ore, on quarterly basis, as was the practice in the past to have relief of payment of bulk tax on yearly basis at a time.

Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Assembly Hall,
Porvorim, Goa
7th February, 2020.

Shri Mauvin Godinho
Minister for Transport

Assembly Hall,
Porvorim – Goa.
7th February, 2020.

Namrata Ulman
Secretary, Legislature.

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

In pursuance of Article 207 of the Constitution of India, I, Satya Pal Malik, the Governor of Goa hereby recommend the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 2020 by the Legislative Assembly of Goa.

**Satya Pal Malik
Governor of Goa**

ANNEXURE

Extract of Section 4 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974).

Section 4. Payment of tax.— (1) The tax levied under section 3 shall be paid in advance a year by every registered owner, or person having possession or control of the motor vehicle and on such payment, he shall be granted a tax licence:

Provided that the tax levied under sub-section (3) of section 3 shall be paid in respect of such vehicles at such rates as may be prescribed for periods less than a quarter:

Provided further that the registered owner or person having possession or control of the motor vehicle shall, at the time of making payment of tax under this section, produce before the authority a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter XI of the Motor Vehicles Act, 1988 (Act 59 of 1988).]