

LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

The Goa Motor Vehicles Tax

(2nd Amendment) Bill, 2020

THE GOA MOTOR VEHICLES TAX

(2nd AMENDMENT) BILL, 2020

(Bill No.8 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 (2nd Amendment) Bill, 2020

(Bill No. 8 of 2020)

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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 be deemed to have come into force on the 1st day of January, 2020.

2. Amendment of Schedule - In the Schedule appended to the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), in PART ‘B’, for item (B), the following item shall be substituted, namely :-

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(B)	At the time of registration of new vehicle:		
(1)	Motor cycle/Motor scooter/Auto rickshaw irrespective of it’s horse power, whose cost does not exceed Rs. 1.50 lakhs		9 % of the cost of the Motor cycle/Motor scooter/Auto rickshaw.
(2)	Motor cycle, irrespective of its horse power, whose cost exceeds Rs.1.50 lakhs but does not exceed Rs 3.0 lakhs		12 % of the cost of the Motor cycle.
(3)	Motor cycle, irrespective of its horse power, whose cost exceeds Rs. 3.0 lakhs		15 % of the cost of the Motor cycle.
(4)	Tricycle for every 25 kgs. Weight or part thereof.		Rs.150/-.

(5)	Motor vehicles belonging to the individuals	(i)	9 % of the cost of the vehicle, where cost of vehicle does not exceed Rs.6 lakhs.
		(ii)	11 % of the cost of the vehicle, where cost of vehicle exceeds Rs.6 lakhs but does not exceed Rs.15 lakhs.
		(iii)	13 % of the cost of the vehicle, where cost of vehicle exceeds Rs.15 lakhs but does not exceed Rs.35 lakhs.
		(iv)	14 % of the cost of the vehicle, where cost of vehicle exceeds Rs.35 lakhs.
(6)	Motor vehicles belonging to the partnership firm and limited companies with share capital of less than Rs. 50 lakhs	(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 exceeds Rs. 15 lakhs.
		(iii)	14 % of the cost of the vehicle, where cost of vehicle exceeds Rs.15 lakhs but does not exceed Rs.35 lakhs.
		(iv)	15 % of the cost of the vehicle, where cost of vehicle exceeds Rs.35

			lakhs.
(7)	Any other motor vehicle not covered under clauses (5) and (6)		
(i)	10 % of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.		
(ii)	13 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 15 lakhs.		
(iii)	15 % of the cost of the vehicle, where cost of vehicle exceeds Rs.15 lakhs but does not exceed Rs.35 lakhs.		
(iv)	16 % of the cost of the vehicle, where cost of vehicle exceeds Rs.35 lakhs.		

Note: In case where the registration of an old four wheeler vehicle, which is less than 15 years old, is cancelled; adjustment of the Motor Vehicle Tax paid on the old vehicle against registration of a new vehicle shall be allowed, subject to the production of certificate to this effect from the concerned registering authority. ”

- 3. Saving.-** (1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2019 (Ordinance No. 1 of 2019) have ceased to operate with effect from 1st day of January, 2020.
- (2) Notwithstanding cessation of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been validly done or taken at all relevant times when the said Ordinance was in force.

Statement of Objects and Reasons

The Goa Motor Vehicles Tax (Amendment), Ordinance, 2019 (Ordinance No. 1 of 2019) was promulgated by Governor of Goa on 17/10/2019, which expired on 31/12/2019. The bill seeks to substitute item (B) of PART “B” of Schedule to the Goa Daman and Diu, Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) so as to specify the rate of tax leviable at the time of registration of new vehicle, with effect from 1st day of January, 2020.

This Bill seeks to achieve the above object.

Financial Memorandum

The Goa Motor Vehicles Tax (Amendment), Ordinance, 2019 reduced the motor vehicles tax by 50% from 17/10/2019 to 31/12/2019. The Bill seeks to levy tax at the time of registration of new vehicle at the rates specified therein with effect from 01/01/2020. Further in Quarter I and Quarter II, it is observed that the revenue decreased to Rs. 347.15 lakhs and 1117.58 lakhs respectively. Whereas, during the Quarter III there is an increase in revenue of Rs. 356.92 lakhs which is in the period wherein Government introduced incentives to facilitate the automobile industry with 50% tax reduction, an increase of 4.38% viz a viz, the corresponding Quarter III (October 2018- December 2018). The revenue figures are further corroborated by figures of motor vehicles registration. It may be noted that there is considerable increase in motor car registrations from 4,559 vehicles to 8,264 vehicles during Quarter III of 2019 viz a viz quarter of 2018.

Similarly the revenue collection of State GST during the Qtr III (October 2019- December 2019) has been Rs. 6016.0 lakhs viz a viz, the corresponding Qtr III (October 2018-December 2018 stand at Rs. 4451.0 lakh, an increase of 1565.0, i.e 35%.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged 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 (2nd Amendment) Bill, 2020 by the Legislative Assembly of Goa.

**Satya Pal Malik
Governor of Goa**

ANNEXURE

Extract of Item (B) of PART “B” of the schedule appended to Goa Daman and Diu, Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974).

(B)	At the time of registration of new vehicle:		
(1)	Motor cycle/Motor scooter/Auto rickshaw irrespective of it's horse power, whose cost does not exceed Rs. 1.50 lakhs		4.5 % of the cost of the Motor cycle/Motor scooter/Auto rickshaw
(2)	Motor cycle, irrespective of its horse power, whose cost exceeds Rs.1.50 lakhs but does not exceeds Rs 3.0 lakhs		6 % of the cost of the Motor cycle
(3)	Motor cycle, irrespective of its horse power, whose cost exceeds Rs. 3.0 lakhs		7.5 % of the cost of the Motor cycle
(4)	Tricycle for every 25 kgs. Weight or part thereof.		Rs.75/-
(5)	Motor vehicles belonging to the individuals		
		(i)	4.5 % of the cost of the vehicle, where cost of vehicle does not exceed Rs.6 lakhs.
		(ii)	5.5 % of the cost of the vehicle, where cost of vehicle exceeds Rs.6 lakhs but does not exceed Rs.15 lakhs.
		(iii)	6.5 % of the cost of the vehicle, where cost of vehicle exceeds Rs.15 lakhs but does not exceed Rs.35 lakhs.

		(iv)	7 % of the cost of the vehicle, where cost of vehicle exceeds Rs.35 lakhs
(6)	Motor vehicles belonging to the partnership firm and limited companies with share capital of less than Rs. 50 lakhs		
		(i)	5 % of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.
		(ii)	6 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceeds Rs. 15 lakhs.
		(iii)	7 % of the cost of the vehicle, where cost of vehicle exceeds Rs.15 lakhs but does not exceed Rs.35 lakhs.
		(iv)	7.5 % of the cost of the vehicle, where cost of vehicle exceeds Rs.35 lakhs.
(7)	Any other motor vehicle not covered under clauses (5) and (6)		
(i)	5 % of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.		
(ii)	6.5 % of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceeds Rs. 15 lakhs.		
(iii)	7.5 % of the cost of the vehicle, where cost of vehicle exceeds Rs.15 lakhs but does not exceed Rs.35 lakhs.		
(iv)	8 % of the cost of the vehicle, where cost of vehicle exceeds Rs.35 lakhs.		