

The Goa Motor Vehicles Tax (Amendment) Bill, 2015

(Bill No 29 of 2015)

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 Sixty-sixth 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, 2015.

(2) It shall be deemed to have come into force on the 7th day of July, 2015.

2. Amendment of Schedule .—In the Schedule appended to the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), (hereinafter referred to as the “principal Act”), in PART ‘B’, in item (B), for sub-items (1) and (2), the following sub-items shall be substituted, namely: -

“(1) Motor cycle/Motor scooter/Auto rickshaw, irrespective of it’s horse power, whose cost is upto Rs. 1.50 lakhs	8% of the cost of the Motor cycle/Motor scooter/ Auto rickshaw
(2) Motor cycle, irrespective of its horse power, whose cost is above Rs. 1.50 lakhs	14% of the cost of the Motor cycle.”.

3. Repeal and saving .— (1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2015 (Ordinance No. 4 of 2015) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance , shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Statement of Objects and Reasons

The Bill seeks to amend sub-items (1) and (2) of item (B) of PART 'B' of the Schedule appended to the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974), so as to revise the rate of tax as specified therein.

The Bill also seeks to replace the Goa Motor Vehicles Tax (Amendment) Ordinance, 2015 (Ordinance No. 4 of 2015), promulgated by the Governor of Goa on the 7th day of July, 2015.

This Bill seeks to achieve the above objects.

Financial Memorandum

The amendments proposed in the Bill would result in an additional revenue collection of Rs. 70 lakhs, per annum, approximately.

Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim-Goa
__ August, 2015

Shri Ramkrishna alias Sudin Dhavlikar
(Minister for Transport)

Assembly Hall
Porvorim-Goa
__ August, 2015

N.B. Subhedar,
Secretary to the
Legislative Assembly of Goa

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

In pursuance of Article 207 of the Constitution of India, I, Mridula Sinha, Governor of Goa, hereby recommend the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 2015, by the Legislative Assembly of Goa.

ANNEXURE

(Bill No. __ of 2015)

Extract of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974)

The Schedule appended to the Act

PART 'B'

SCHEDULE OF TAXATION

(see section 3)

Class of vehicles	Two Wheelers	Four Wheelers and above
(A) If the vehicle is already registered in any State, at the time of re-registration and for assignment of new Registration Mark, when it's age from the date of registration is ,- <p style="text-align: right;">Percentage on Rate of tax specified in PART 'A' and in item (B) of PART 'B'.</p>		
(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%
(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. 10lakhs.
 - (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.

Assembly Hall
Porvorim-Goa

N.B. Subhedar,
Secretary, Legislature