

The Goa Motor Vehicles Tax (Amendment) Bill, 2016

(Bill No. 21 of 2016)

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-seventh 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, 2016.
(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 “principal Act”), in section 3-A, in the “TABLE”, against serial number(1), in column (3), for letters and figures “Rs. 1,000/-”, “Rs. 1,200/-”, “Rs. 1,600/-”, “Rs. 2,000/-”, “Rs. 2,400/-” and “Rs. 4,000/-”, the letters and figures “Rs. 1,100/-”, “Rs. 1,320/-”, “Rs. 1,760/-”, “Rs. 2,200/”, “Rs. 2,640/-” and “Rs. 4,400/-”, shall be respectively substituted.
3. Amendment of section 3-B. — In section 3-B of the principal Act, for the figures “12,000/-”, “40,000/-”, “75,000/-” and “1,00,000/-”, the figures “15,000/-”, “50,000/-”, “1,00,000/-” and “1,25,000/-”, shall be respectively substituted.

4. Amendment of Schedule. — In the Schedule appended to the principal Act, —

(i) in PART 'A', in item (A),

(a) for sub-item (V), the following shall be substituted, namely :-

“(V) Taxis and Auto Rickshaws:

(i) Taxis –

(a) upto 3 seaters Rs. 320/-.

(b) upto 4 seaters Rs. 370/-.

(c) upto 5 seaters Rs. 425/-.

(d) For every additional seat upto a maximum of 7 seats Rs.60/-.

(e) Non-A/c All India Tourist Taxis, per seat Rs. 130/-.

(f) All India Tourist Taxis (A/c) per seat Rs. 210/-.

(ii) Auto Rickshaws ----

(a) Auto Rickshaws upto 2 seats used for hire Rs. 120/-.

(b) for every additional seat Rs. 60/-.”;

(b) for sub-item (VI), the following shall be substituted, namely :-

“(VI) Passenger vehicles :

(a) upto 18 seats Rs. 2,000/-.

(b) for every additional seat over 18 seats Rs. 110/-.

(c) for every passenger (other than seated passenger) which the vehicle is permitted to carry Rs. 60/-.”;

(ii) in PART ‘ B’, for item (B), the following item shall be substituted, namely :-

“(B) At the time of registration of new vehicle:

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|-----|--|--|
| (1) | Motor cycle/Motor scooter/Auto rickshaw irrespective of it’s horse power, whose cost does not exceed Rs. 1.50 lakhs. | 10% 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. | 15% of the cost of the Motor cycle. |
| (3) | Motor cycle, irrespective of its horse power, whose cost exceeds Rs. 3.0 lakhs. | 20% 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.10 lakhs. |

- (iii) 12% of the cost of the vehicle, where cost of vehicle exceeds Rs.10 lakhs but does not exceed Rs.15 lakhs.
 - (iv) 15% of the cost of the vehicle, where cost of vehicle exceeds Rs.15 lakhs but does not exceed Rs.25 lakhs.
 - (v) 18% of the cost of the vehicle, where cost of vehicle exceeds Rs.25 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) 11% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 10 lakhs.
 - (iii) 13% of the cost of the vehicle, where cost of vehicle exceeds Rs.10 lakhs but does not exceed Rs.15 lakhs.
 - (iv) 16% of the cost of the vehicle, where cost of vehicle exceeds Rs.15 lakhs but does not exceed Rs.25 lakhs.

(v) 19% of the cost of the vehicle, where cost of vehicle exceeds Rs.25 lakhs.

(7) Any other motor vehicle not covered under clauses (5) and (6)

(i) 11% 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. 10 lakhs.

(iii) 15% of the cost of the vehicle, where cost of vehicle exceeds Rs.10 lakhs but does not exceed Rs.15 lakhs.

(iv) 18% of the cost of the vehicle, where cost of vehicle exceeds Rs.15 lakhs but does not exceed Rs.25 lakhs.

(v) 21% of the cost of the vehicle, where cost of vehicle exceeds Rs.25 lakhs.".

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 from the 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 or at the time of renewal of fitness certificate under section 56 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), as the case may be.

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

The Bill also 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. 133 Crores, per annum, approximately.

Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim-Goa
05th August, 2016

Shri Ramkrishna alias Sudin Dhavlikar
(Minister for Transport)

Assembly Hall
Porvorim-Goa
05th August, 2016

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, the Governor of Goa, hereby recommend the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 2016, by the Legislative Assembly of Goa.

Governor of Goa.

ANNEXURE

(Bill No. 21 of 2016)

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

Section 3-A. Levy of Green Tax

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 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/-

Section 3-B. Levy of infrastructure development cess

- (i) Motor car prices Rs. 10.00 lakhs and upto Rs. 20.00 lakhs — Rs. 12,000/-
- (ii) Motor car priced above Rs. 20.00 lakhs and upto Rs. 40.00 lakhs — Rs. 40,000/-
- (iii) Motor car priced above Rs. 40.00 lakhs and upto Rs. 60.00 lakhs — Rs. 75,000/-
- (iv) Motor car priced above Rs. 60.00 lakhs — Rs. 1,00,000/-

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 :-	
(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.
(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.
(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.

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| (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 does 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. |
| (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.
(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.
(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.

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|---|---|
| (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 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 ,-		
		Percentage on Rate of tax specified in PART 'A' and in item (B) of PART 'B'.	
	(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. 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)	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.