



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

The Goa Motor Vehicles Tax (Amendment) Bill, 2012

(Bill No. 14 of 2012)

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

**GOA LEGISLATURE SECRETARIAT,
ASSEMBLY HALL, PORVORIM, GOA
JULY, 2012**

The Goa Motor Vehicles Tax (Amendment) Bill, 2012

(Bill No. 14 of 2012)

A

BILL

further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974).

5 BE it enacted by the Legislative Assembly of Goa in the Sixty-third Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax
10 (Amendment) Act, 2012.

(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 8 of 1974) (hereinafter referred to as the "principal
15 Act"), in section 3-A, in the "TABLE", against serial number (2), in column (3), for the figures "200/-", "300/-", "400/-", "500/-", "600/-" and "1000/-", the figures "500/-", "600/-", "800/-", "1,000/-", "1,200/-" and "2000/-" shall be
20 respectively substituted.

3. *Insertion of new section 3-B.*— After section 3-A of the principal Act, the following section shall be inserted, namely:—

25 "3-B. *Levy of infrastructure development cess.*— There shall be levied and collected a one-time cess called "infrastructure development

cess", in addition to the tax levied under this Act, on a new luxury motor car, at the rate specified below, at the time of it's registration, for the purpose of infrastructure development of the State of Goa.

5

(i) Motor car priced Rs. 10.00 lakhs and upto Rs. 20.00 lakhs.— Rs. 10, 000/-.

(ii) Motor car priced above Rs. 20.00 lakhs and upto Rs. 40.00 lakhs.— Rs. 30,000/-.

(iii) Motor car priced above Rs. 40.00 lakhs and upto Rs. 60.00 lakhs.— Rs. 50,000/-

10

(iv) Motor car priced above Rs. 60.00 lakhs.— Rs. 1,00,000/-.

Explanation:— For the purposes of this section, the expression "motor car" shall have the same meaning as assigned to it in clause (26) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), as amended from time to time, and expression "a new luxury motor car" shall mean a newly purchased motor car priced Rs. 10 lakhs or above ."

15

20

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

(I) in PART 'A', under item A, for clause IIA, the following clause shall be substituted, namely:-

25

"IIA. Goods vehicles not covered under clause II :

Goods vehicles not covered under clause II of which the gross vehicle weight,-

- (a) does not exceed 1000 kgs. Rs. 7,000/- as one-time tax at the time of registration.
- 5 (b) exceeds 1000 kgs. but does not exceed 2000 kgs. Rs. 14,000/- as one-time tax at the time of registration.
- 10 (c) exceeds 2000 kgs. but does not exceed 3000 kgs. Rs. 17,500/- as one-time tax at the time of registration.
- (d) exceeds 3000 kgs. but does not exceed 4000 kgs. Rs. 21,000/- as one-time tax at the time of registration.
- 15 (e) exceeds 4000 kgs. but does not exceed 5000 kgs. Rs. 23,800/- as one-time tax at the time of registration.
- (f) exceeds 5000 kgs. but does not exceed 6000 kgs. Rs. 28,000/- as one-time tax at the time of registration.
- 20 (g) exceeds 6000 kgs. but does not exceed 7000 kgs. Rs. 30,100/- as one-time tax at the time of registration.
- 25 (h) exceeds 7000 kgs. but does not exceed 8000 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 8000 kgs. but does not exceed 9000 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. 5
- (j) exceeds 9000 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. 10
- (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. 15
- (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. 20
- (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. 25
- (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. 30

- (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. 5
- (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. 10
- (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"; 15
- (II) in PART 'B', under item (B),-
 - (i) after clause (1), the following clause shall be inserted, namely :-
 - "(1A) Motor cycle. — 10% of the cost of the Motor cycle."; irrespective of its horse power, whose cost is above Rs. 2.00 lakhs 20
 - (ii) for clause (3), the following clause shall be substituted, namely :-
 - "(3) Motor Vehicles belonging to individual, partnership firm and limited companies with share capital of less than Rs. 50.00 lakhs. 25

(i) 6% of the cost of the vehicle, for vehicles priced Rs. 6.00 lakhs and below.

5

(ii) 7 % of the cost of the vehicle, for vehicles priced above Rs. 6.00 lakhs." ;

10

(iii) in clause (3A), for the figures "7%", "8%", "10%" and "15%", the figures "8%", "9%", "11%" and "16%" shall be respectively substituted.

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 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 fitness certificate as per section 56 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

The Bill further seeks to insert a new section 3-B in the said Act, so as to levy a one-time cess called "infrastructure development cess," on newly purchased motor car priced rupees ten lakhs or above.

The Bill also seeks to amend the Schedule appended to the said Act so as to revise the rate of tax for goods vehicles specified in clause II-A, under item (A) of Part A of the said Schedule, and the rates of tax on motor vehicles belonging to individual, Company, Institution, Corporation, etc., as specified in clauses (3) and (3A), under item (B) of PART B of said Schedule.

The Bill also seeks to insert a new clause (1A) under item (B) of PART 'B' of the said Schedule so as to levy tax at the rate of 10% of the cost of motor cycle in case the motor cycle is above rupees two lakhs.

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. 10.00 crores per annum approximately.

Memorandum Regarding Delegated Legislation.

No delegated legislation is involved in this Bill.

Assembly Hall,
25th July, 2012

Ramkrishna (Sudin) Dhavalikar
Minister for Transport

Assembly Hall,
Porvorim-Goa
Date: 25th July, 2012

(N. B. Subhedar)
Secretary to the Legislature
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, Bharat Vir Wanchoo, the Governor of Goa, hereby recommend the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 2012 by the Legislative Assembly of Goa.

BHARAT VIR WANCHOO

GOVERNOR

25th July, 2012

A N N E X U R E

.....
Extract of Section 3-A and Schedule appended to the
Goa, Daman and Diu Motor Vehicles Tax Act, 1974
(Act 8 of 1974).
.....

Section 3-A

3(A) Any other motor vehicles not covered under
clause (3).

S C H E D U L E

(i) 7% of the cost of the vehicle, for vehicles priced
Rs. 6.00 lakhs and below.

(ii) 8% of the cost of the vehicle, for vehicles priced
above Rs. 6.00 lakhs but not exceeding Rs. 10.00 lakhs.

(iii) 10% of the cost of the vehicle, for vehicles
priced above Rs. 10.00 lakhs but not exceeding Rs.
25.00 lakhs.

(iv) 15% of the cost of the vehicle for vehicles
exceeding Rs. 25.00 lakhs.

Assembly Hall,
Porvorim-Goa
Date: 25th July, 2012

(N. B. Subhedar)
Secretary to the Legislature
Assembly of Goa.