



Legislative Assembly of Goa  
**The Goa Motor Vehicles Tax  
(Amendment) Bill, 1995**

**(Bill No. 13 of 1995)**

**(As passed by the Legislative Assembly of Goa on the 30th day  
of March, 1995)**

**GOA LEGISLATURE SECRETARIAT**

**ASSEMBLY HALL, PANAJI**

**MARCH, 1995**

# The Goa Motor Vehicles Tax (Amendment) Bill, 1995

(Bill No. 13 of 1995)

A

BILL

further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Forty—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, 1995.

(2) It shall come into force with effect from the 1st day of April, 1995.

2. *Amendment of section 9.*— In section 9 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the 'principal Act') in sub-section (3), for the expression "in Part 'C' of the Schedule, except those registered owners who have already paid such tax prior to enforcement of the Goa Motor Vehicles Tax (Amendment) Act, 1993, the refund shall be at the rate as specified in Part 'D' of the Schedule", the following expression shall be substituted, namely:—

"in Part 'C' of the Schedule except those registered owners who have already paid such tax during the period from first April, 1993 to thirty-first March, 1995, the refund shall be at the rate as specified in Part 'D' of the Schedule and in case of registered owners who have already paid such tax prior to first April, 1993, the refund shall be at the rate as specified in Part 'E' of the Schedule"

3. *Amendment of Schedule.*— For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:—

## " SCHEDULE "

### PART 'A'

#### SCHEDULE OF TAXATION

(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
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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:—

(a)	upto half horse power	...	...	15.00
(b)	more than half horse power	...	...	100.00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(c) for every side car attached	15.00
	(in addition to the rates specified above)
(d) tricycles:	
For every 25 kgs. weight or part thereof	12.00
II. Motor cycles used for hire	100.00
III. Motor vehicles not exceeding 25 kgs. in weight unladen adapted for use for invalids	6.00
III. (A) Goods vehicles carrying mineral ore:	
For every 100 Kgs. of registered laden weight or part thereof —	
(i) driven on fuel other than diesel...	25.00
(ii) driven on diesel	35.00
IV. Goods vehicles:	
For every 100 Kgs. of registered laden weight or part thereof:	
(i) driven on fuel other than diesel ...	20.00
(ii) driven on diesel	25.00
V. Taxis and Auto Rickshaws:	
Taxis—	
(a) Upto 3 seaters	225.00
(b) Upto 4 seaters	250.00
(c) Upto 5 seaters	270.00
For every additional seat upto a maximum of 7 seats	25.00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
Auto Rickshaws —	
Auto Rickshaws upto 2 seats ...	60.00
For every additional seats ...	30.00
Auto Rickshaws upto 2 seats used for hire ...	110.00
For every additional seats ...	45.00
VI. Passenger vehicles:	
(a) Upto 18 seats ...	720.00
(b) For every additional seats over 18 seats ...	40.00
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry...	40.00
VII. Private Vehicles with seating capacity above 7 upto 18 seats ...	720.00
Explanation— In Items, V, VI and VII above, the seating capacity is to be determined exclusive of the driver's seat.	
VIII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:	
(a) Upto 850 Kgs. weight unladen...	350.00
(b) Over 850 Kgs. upto 1200 Kgs. weight unladen	375.00
(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen ...	450.00
(d) Over 2500 Kgs. weight unladen upto 5000 Kgs. ...	550.00
(e) Every 1000.Kgs. or part thereof in excess of 5000 Kgs. ...	100.00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
IX. Additional tax payable in respect of motor vehicles used for drawing trailers.	
A. (a) For each trailer when it is used for the carriage of goods ...	At the rates specified in Clause IV in respect of motor vehicles used for carriage of goods or material.
(b) For each trailer when used for the carriage of passengers ...	At the rates specified in Clause V 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 Clause A plus 50 per centum.
C. Dealers in, or manufacturers of motor vehicles:	
(a) General licence in respect of each vehicle ...	150.00

PART 'B'

SCHEDULE OF TAXATION

(Section 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<u>A. At the time of Registration of New Vehicle</u>		120.00	729.00	95.00	5805.00	2820.00	3023.00	3628.00	4434.00	810.00
B. If the vehicle is already registered and its age from the month of Registration is—										
1.	Not more than 2 years	115.00	708.00	95.00	5720.00	2780.00	2977.00	3572.00	4366.00	795.00
2.	More than 2 years but not more than 3 years	110.00	685.00	90.00	5620.00	2730.00	2925.00	3510.00	4290.00	780.00
3.	More than 3 years but not more than 4 years	110.00	659.00	85.00	5510.00	2680.00	2867.00	3442.00	4206.00	765.00
4.	more than 4 years but not more than 5 years	105.00	631.00	85.00	5385.00	2620.00	2804.00	3365.00	4113.00	750.00
5.	More than 5 years but not more than 6 years	100.00	599.00	80.00	5250.00	2550.00	2734.00	3281.00	4009.00	730.00
6.	More than 6 years but not more than 7 years	90.00	564.00	75.00	5100.00	2480.00	2655.00	3187.00	3895.00	710.00
7.	More than 7 years but not more than 8 years	85.00	525.00	70.00	4930.00	2400.00	2568.00	3082.00	3767.00	685.00
8.	More than 8 years but not more than 9 years	80.00	481.00	65.00	4750.00	2310.00	2472.00	2966.00	3625.00	660.00
9.	More than 9 years but not more than 10 years	70.00	433.00	55.00	4540.00	2210.00	2365.00	2838.00	3468.00	630.00
10.	More than 10 years but not more than 11 years	60.00	380.00	50.00	4310.00	2100.00	2246.00	2695.00	3293.00	600.00
11.	More than 11 years but not more than 12 years	50.00	320.00	40.00	4060.00	1975.00	2114.00	2536.00	3100.00	565.00
12.	More than 12 years but not more than 13 years	40.00	254.00	30.00	3780.00	1840.00	1967.00	2360.00	2885.00	525.00
13.	More than 13 years but not more than 14 years	30.00	181.00	20.00	3465.00	1685.00	1804.00	2165.00	2646.00	480.00
14.	More than 14 years but not more than 15 years	15.00	100.00	12.00	3120.00	1520.00	1624.00	1948.00	2381.00	435.00
15.	More than 15 years but not more than 16 years	—	—	—	2735.00	1330.00	1423.00	1708.00	2087.00	380.00
16.	More than 16 years but not more than 17 years	—	—	—	2305.00	1120.00	1200.00	1441.00	1761.00	320.00
17.	More than 17 years but not more than 18 years	—	—	—	1830.00	890.00	954.00	1144.00	1399.00	255.00
18.	More than 18 years but not more than 19 years	—	—	—	1305.00	635.00	679.00	815.00	996.00	180.00
19.	More than 19 years but not more than 20 years	—	—	—	720.00	350.00	375.00	450.00	550.00	100.00

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PART 'C'  
SCALE OF REFUND  
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.									
1.	Within a year	105.00	719.00	84.00	5734.00	2787.00	2986.00	3584.00	4380.00	796.00
2.	After 1 year but within 2 years	101.00	698.00	81.00	5644.00	2744.00	2940.00	3528.00	4312.00	784.00
3.	After 2 years but within 3 years	97.00	675.00	78.00	5545.00	2696.00	2888.00	3466.00	4236.00	770.00
4.	After 3 years but within 4 years	93.00	649.00	74.00	5435.00	2642.00	2830.00	3397.00	4152.00	755.00
5.	After 4 years but within 5 years	88.00	621.00	71.00	5313.00	2583.00	2767.00	3321.00	4059.00	738.00
6.	After 5 years but within 6 years	83.00	589.00	66.00	5177.00	2517.00	2697.00	3236.00	3955.00	719.00
7.	After 6 years but within 7 years	77.00	554.00	62.00	5027.00	2444.00	2618.00	3142.00	3840.00	698.00
8.	After 7 years but within 8 years	71.00	515.00	57.00	4860.00	2362.00	2531.00	3038.00	3712.00	675.00
9.	After 8 years but within 9 years	63.00	471.00	51.00	4675.00	2272.00	2435.00	2922.00	3571.00	649.00
10.	After 9 years but within 10 years	55.00	423.00	45.00	4469.00	2172.00	2327.00	2793.00	3414.00	621.00
11.	After 10 years but within 11 years	47.00	370.00	37.00	4240.00	2061.00	2208.00	2650.00	3239.00	589.00
12.	After 11 years but within 12 years	37.00	310.00	29.00	3987.00	1938.00	2076.00	2492.00	3045.00	554.00
13.	After 12 years but within 13 years	26.00	244.00	21.00	3705.00	1801.00	1930.00	2316.00	2830.00	515.00
14.	After 13 years but within 14 years	14.00	171.00	11.00	3393.00	1649.00	1767.00	2121.00	2592.00	471.00
15.	After 14 years but within 15 years	Nil	90.00	Nil	3046.00	1481.00	1586.00	1904.00	2327.00	423.00
16.	After 15 years but within 16 years	—	—	—	2661.00	1294.00	1386.00	1663.00	2033.00	370.00
17.	After 16 years but within 17 years	—	—	—	2234.00	1086.00	1163.00	1396.00	1706.00	310.00
18.	After 17 years but within 18 years	—	—	—	1759.00	855.00	916.00	1100.00	1344.00	244.00
19.	After 18 years but within 19 years	—	—	—	1233.00	599.00	642.00	771.00	942.00	171.00
20.	After 19 years but within 20 years	—	—	—	649.00	315.00	338.00	405.00	495.00	90.00

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PART 'D'  
SCALES OF REFUND  
(Section 9 )

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.									
1.	Within a year	105.00	647.00	84.00	5734.00	2389.00	2787.00	3384.00	3982.00	796.00
2.	After 1 year but within 2 years	101.00	628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.00
3.	After 2 years but within 3 years	97.00	607.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.00
4.	After 3 years but within 4 years	93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00
5.	After 4 years but within 5 years	88.00	559.00	71.00	5313.00	2214.00	2583.00	3136.00	3690.00	738.00
6.	After 5 years but within 6 years	83.00	530.00	66.00	5177.00	2157.00	2517.00	3056.00	3595.00	719.00
7.	After 6 years but within 7 years	77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.00
8.	After 7 years but within 8 years	71.00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.00
9.	After 8 years but within 9 years	63.00	424.00	51.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.00
10.	After 9 years but within 10 years	55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.00
11.	After 10 years but within 11 years	47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	589.00
12.	After 11 years but within 12 years	37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.00
13.	After 12 years but within 13 years	26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	515.00
14.	After 13 years but within 14 years	14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.00
15.	After 14 years but within 15 years	Nil	81.00	Nil	3046.00	1269.00	1481.00	1798.00	2115.00	423.00
16.	After 15 years but within 16 years	—	—	—	2661.00	1109.00	1294.00	1571.00	1848.00	370.00
17.	After 16 years but within 17 years	—	—	—	2234.00	931.00	1086.00	1319.00	1551.00	310.00
18.	After 17 years but within 18 years	—	—	—	1759.00	733.00	855.00	1039.00	1222.00	244.00
19.	After 18 years but within 19 years	—	—	—	1233.00	514.00	599.00	728.00	856.00	171.00
20.	After 19 years but within 20 years	—	—	—	649.00	270.00	315.00	383.00	450.00	90.00



