



LEGISLATIVE ASSEMBLY OF GOA

# **The Goa Motor Vehicles Tax (Amendment) Bill, 2000**

(Bill No. 8 of 2000)

<sup>AB</sup>  
(~~To be~~ introduced in the Legislative Assembly of Goa)

GOA LEGISLATURE SECRETARIAT  
ASSEMBLY HALL, PORVORIM-GOA  
MARCH, 2000

# **The Goa Motor Vehicles Tax (Amendment) Bill, 2000**

**(Bill No. 8 of 2000)**

**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 Fifty-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, 2000.

(2) It shall be deemed to have come into force on the 5th day of November, 1999.

2. *Amendment of Schedule.*— In the Schedule appended to the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974), for PART 'B', the following shall be substituted, namely:—

"PART 'B"

SCHEDULE OF TAXATION

(Section 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters/Autorickshaws		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 750 Kgs. weight unladen	Motor vehicles over 750 Kgs. upto 900 Kgs. weight unladen	Motor Vehicles over 900 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. weight upto 2500 Kgs. unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs. unladen	Every 1000 Kgs. 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	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(A.) If the vehicle is already registered prior to 1-4-1997 and its age from the month of registration is —											
1.	Not more than 2 years	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00
2.	More than 2 years but not more than 3 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00
3.	More than 3 years but not more than 4 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00
4.	More than 4 years but not more than 5 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7560.00	1008.00
5.	More than 5 years but not more than 6 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	6400.00	7200.00	960.00
6.	More than 6 years but not more than 7 years	90.00	960.00	65.00	6612.00	3420.00	3800.00	5320.00	6080.00	6840.00	912.00
7.	More than 7 years but not more than 8 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	5760.00	6480.00	864.00
8.	More than 8 years but not more than 9 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120.00	816.00
9.	More than 9 years but not more than 10 years	75.00	690.00	50.00	5568.00	2880.00	3200.00	4480.00	5120.00	5760.00	768.00
10.	More than 10 years but not more than 11 years	70.00	600.00	45.00	5220.00	2700.00	3000.00	4200.00	4800.00	5400.00	720.00
11.	More than 11 years but not more than 12 years	60.00	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	660.00
12.	More than 12 years but not more than 13 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	600.00
13.	More than 13 years but not more than 14 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00
14.	More than 14 years but not more than 15 years	30.00	240.00	25.00	3480.00	1800.00	2000.00	2800.00	3200.00	3600.00	480.00
15.	More than 15 years but not more than 16 years	—	—	—	3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00
16.	More than 16 years but not more than 17 years	—	—	—	2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00
17.	More than 17 years but not more than 18 years	—	—	—	2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300.00
18.	More than 18 years but not more than 19 years	—	—	—	1740.00	900.00	1000.00	1400.00	1600.00	1800.00	240.00
19.	More than 19 years but not more than 20 years	—	—	—	1305.00	675.00	750.00	1050.00	1200.00	1350.00	180.00
20.	More than 20 years	—	—	—	870.00	450.00	500.00	700.00	800.00	900.00	120.00

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

- |  |   |   |
|--|---|---|
| (1) Motor Cycles/Motor Scooter/<br>Auto Rickshaws        | (a) Upto half horse power<br>(b) More than half horse power | Rs. 120/-<br>7% of the cost of the vehicle subject to a<br>minimum of Rs. 1,500/- |
| (2) Tricycles for every 25 kgs<br>weight or part thereof |   | Rs. 95.00   |
| (3) Any other motor vehicles                             |   | 3.5% of the cost of the vehicle   |

(Cost of the vehicle includes basic manufacturing cost, excise duty and sales tax).".

3. *Repeal and Saving.*—(1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 1999 (Ordinance No. 3 of 1999), 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 motor vehicles tax on private vehicles on Ad-Valorem basis was introduced by amending the Schedule to the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974), vide the Goa Motor Vehicles Tax (Amendment) Ordinance, 1999 (Ordinance No. 3 of 1999) which was promulgated by the Governor of Goa on 5-11-1999.

This Bill seeks to replace the said Ordinance.

## Financial Memorandum

No financial implications are involved in the proposed Bill. If there is any additional work load involved, the same will be managed by the existing staff.

Porvorim,  
22nd March, 2000.

SOMNATH ZUWARKAR  
Minister for Transport

Assembly Hall,  
Porvorim,  
23rd March, 2000.

P. N. RIVANKAR  
Secretary to the Legislative  
Assembly of Goa.

(Annexure to Bill No. 8 of 2000)

The Goa Motor Vehicles Tax (Amendment) Bill, 2000

The Goa, Daman and Diu Motor Vehicles Tax Act, 1974

(Act 8 of 1974)

"PART 'B"

SCHEDULE OF TAXATION

(Section 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters/Autorickshaws		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 750 Kgs. weight unladen	Motor vehicles over 750 Kgs. upto 900 Kgs. weight unladen	Motor Vehicles over 900 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. weight unladen upto 2500 Kgs.	Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.	Every 1000 Kgs. 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	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.	At the time of registration of New Vehicle	120.00	1500.00	95.00	8700.00	4500.00	5000.00	7000.00	8000.00	9000.00	1200.00
B.	If the vehicle is already registered and its age from the month of registration is —										
1.	Not more than 2 years	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00
2.	More than 2 years but not more than 3 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00
3.	More than 3 years but not more than 4 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00
4.	More than 4 years but not more than 5 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7560.00	1008.00
5.	More than 5 years but not more than 6 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	6400.00	7200.00	960.00
6.	More than 6 years but not more than 7 years	90.00	960.00	65.00	6612.00	3420.00	3800.00	5320.00	6080.00	6840.00	912.00
7.	More than 7 years but not more than 8 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	5760.00	6480.00	864.00
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12.	More than 12 years but not more than 13 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	600.00
13.	More than 13 years but not more than 14 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00
14.	More than 14 years but not more than 15 years	30.00	240.00	25.00	3480.00	1800.00	2000.00	2800.00	3200.00	3600.00	480.00
15.	More than 15 years but not more than 16 years	—	—	—	3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00

1	2	3	4	5	6	7	8	9	10	11	12
16.	More than 16 years but not more than 17 years ...	—	—	—	2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00
17.	More than 17 years but not more than 18 years ...	—	—	—	2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300.00
18.	More than 18 years but not more than 19 years ...	—	—	—	1740.00	900.00	1000.00	1400.00	1600.00	1800.00	240.00
19.	More than 19 years but not more than 20 years ...	—	—	—	1305.00	675.00	750.00	1050.00	1200.00	1350.00	180.00
20.	More than 20 years	—	—	—	870.00	450.00	500.00	700.00	800.00	900.00	120.00

Assembly Hall,  
Porvorim,  
23rd March, 2000.

P. N. RIVANKAR  
Secretary to the Legislative  
Assembly of Goa.