



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**THE GOA MOTOR VEHICLES TAX
(AMENDMENT) BILL, 2004**

(Bill No. 20 of 2004)

(As passed by the Legislative Assembly of the State of Goa)

GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM-GOA
JULY, 2004

The Goa Motor Vehicles Tax (Amendment) Bill, 2004

(Bill No. 20 of 2004)

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-fifth 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, 2004.

(2) Save as otherwise provided in this Act, it shall come into force at once.

2. *Insertion of new Section 3-A.*— In the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the "principal Act"), after section 3, the following section shall be inserted, namely:—

"3-A. *Levy of Green Tax.*— There shall be levied and collected a cess called "green tax", in addition to the tax levied under this Act, on the motor vehicles suitable for use on road as specified in column (2) of the Table below, at the rates specified in column (3) thereof, for the purpose of implementation of various measures to control air pollution.

TABLE

Sr.No.	Class and age of the vehicle	Rate of cess in rupees
(1)	(2)	(3)
(1)	Non-transport 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 of the Motor Vehicles Act, 1988 (Act 59 of 1988)	—
	(a) Two Wheelers	250.00 per five years
	(b) Other than two wheelers	500.00 per five years
(2)	Transport vehicle which has completed 15 years from the date of its initial registration, at the time of renewal of fitness certificate as per section 56 of the Motor Vehicles Act, 1988 (Act 59 of 1988)	1000.00 per annum."

3. *Substitution of new section for section 4.*— For section 4 of the principal Act, the following section shall be substituted with effect from the 1st day of April, 2005, namely:—

"4. *Payment of tax.*— The tax levied under section 3 shall be paid in advance for a year by every registered owner, or person having possession or control of the motor vehicle and on such payment, he shall be granted a tax licence:

Provided that the tax levied under sub-section (3) of section 3 shall be paid in respect of such vehicles at such rates as may be prescribed for periods less than a quarter:

Provided further that the registered owner or person having possession or control of the motor vehicle shall, at the time of making payment of tax under this section, produce before the authority a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter XI of the Motor Vehicles Act, 1988 (Act 59 of 1988)."

4. *Amendment of the Schedule.*— In the Schedule appended to the principal Act, in Part 'B', under item No. (B), for clause (3), the following clause shall be substituted, namely:—

- "(3) Any other motor vehicle
- (i) 5% of the cost of the vehicle, for vehicles priced Rs.6.00 lakhs and below.
 - (ii) 6% of the cost of the vehicle, for vehicles priced above Rs.6.00 lakhs."