



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**THE GOA MOTOR VEHICLES TAX
(AMENDMENT) BILL, 2024**

(Bill No. 8 of 2024)

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

GOA LEGISLATURE SECRETARIAT,
ASSEMBLY HALL, PORVORIM, GOA
FEBRUARY, 2024

**The Goa Motor Vehicles Tax
(Amendment) Bill, 2024**

(Bill No. 8 of 2024)

A

BILL

*further to amend the Goa Motor Vehicles Tax
Act, 1974 (Act No.8 of 1974).*

5 BE it enacted by the Legislative Assembly of
Goa in the **Seventy-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
10 (Amendment) Act, 2024.

(2) It shall be deemed to have come into force
with effect from the 15th day of December, 2023.

2. **Amendment of Schedule.**— In the Schedule
appended to the Goa Motor Vehicles Tax Act, 1974
15 (Act No. 8 of 1974) (herein after referred to as the
“principal Act”),—

(i) in PART ‘A’,—

(I) in item (A),—

20 (a) after the entry against sub-item (I), the
following sub-item shall be inserted, namely:-

25	“(I)(a) Motor cycles used for renting under Rent a Motor Cycle Scheme, 1997.	The rates of tax as specified for motorcycles in clauses (1) , (2) and (3) of item (B) of PART ‘B’ as one time tax at the time of registration of new vehicle.”;
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(b) after entries against sub-item (V), the following sub-item shall be inserted, namely:-

“(V)(a) Motor cab used for renting under Rent a Cab Scheme, 1989. The rates of tax as specified for motor vehicles in clause (6) of item (B) of PART ‘B’ as one time tax at the time of registration of new vehicle.”; 5

(II) after entries against item (C), the following NOTE shall be inserted, namely :—

“NOTE:— If the vehicle as specified in sub-item (I) (a) or (V) (a) of item (A) above is already registered in the State of Goa, at the time of re-registration and for assignment of new registration mark no additional tax shall be payable.”; 10

(ii) in PART ‘B’, for item (B), the following item shall be substituted, namely:— 15

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

- | | | |
|--|--|----|
| (1) Motor cycle/Motor scooter/
/Auto rickshaw irrespective
of it's horse power, whose cost
does not exceed Rs. 1.50 lakhs | 9% of the cost of
the Motor cycle/
/Motor scooter/
/Auto Rickshaw. | 20 |
| (2) Motor cycle, irrespective of
its horse power, whose cost
exceeds Rs. 1.50 lakhs but
does not exceed Rs. 3.0 lakhs | 12% of the cost of
the Motor cycle. | 25 |
| (3) Motor cycle, irrespective of
its horse power, whose cost
exceeds Rs. 3.0 lakhs | 15% of the cost of
the Motor cycle,
provided maximum
total tax is Rs. 1.5
lakhs. | 30 |
| (4) Tricycle for every 25 kgs.
Weight or part thereof. | Rs. 150/- | |

	(5) Construction equipment vehicles as defined under rule 2 of the Central Motor Vehicles Rules, 1989.	9% of the cost of the vehicle as one time tax.
5	(6) Motor vehicles other than specified in clauses (1) to (5) above	(i) 9% of the cost of vehicle, where cost of vehicle does not exceed Rs. 10 lakhs.
10		(ii) 12% of the cost of vehicle, where cost of vehicle exceeds Rs. 10 lakhs, but does not exceed Rs. 20 lakhs.
15		(iii) 15% of the cost of vehicle, where the cost of vehicle exceeds Rs. 20 lakhs, provided that the maximum total tax is Rs. 15 lakhs."
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(III) Repeal and saving.— (1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2023 (Ordinance No. 5 of 2023) is hereby repealed.

25 (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 Bill also seeks to repeal the Goa Motor Vehicles Tax (Amendment) Ordinance, 2023 (Ordinance No. 5 of 2023) promulgated by the Governor of Goa on 15th day of December, 2023.

This Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

The Goa Motor Vehicles Tax (Amendment) Ordinance 2023 restructured the motor vehicles tax.

The bill seeks to repeal the ordinance promulgated by Governor of Goa with the following major changes in tax at the time of registration of new vehicles at the rates specified therein with effect from 15/12/2023.

- a) Simplification of Tax Structure with tax rates of 9%, 12% and 15% tax on invoice value at the time of registration of new vehicles. 9% tax on vehicles with invoice value upto ₹ 10.00 lakhs.
- b) Capping of tax of ₹ 15.00 lakhs to encourage registration of high end cars in Goa and Capping of Tax of ₹ 1.5 lakhs to encourage registration of high end bikes in Goa.
- c) Tax on Construction equipment is proposed at 9% as there was no separate category for this item.
- d) One Time Payment of Tax on registration of rent a cars and rent a bikes instead of existing yearly tax payment.

**MEMORANDUM REGARDING DELEGATED
LEGISLATION**

No delegated legislation is envisaged in this Bill.

Assembly Hall,
Porvorim-Goa,
02 February, 2024.

(Shri. Mauvin Godinho)
Minister for Transport

Assembly Hall,
Porvorim-Goa,
02 February, 2024.

(Namrata Ulman)
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, P.S. Sreedharan Pillai, the Governor of Goa, hereby recommend the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 2024, by the Legislative Assembly of Goa.

P. S. Sreedharan Pillai
Governor of Goa

ANNEXURE

Extract of PART 'A' and PART 'B' of the Schedule appended to the Goa Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974)

⁵⁹[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 Class of Motor Vehicles Maximum Annual Rate of tax in Rs. 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.

⁵⁹ Schedule was amended vide Act 9 of 2012; thereafter same is substituted vide Amendment Act 18 of 2013

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(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.
(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 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 onetime 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 onetime 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 onetime 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 onetime 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 onetime 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 onetime 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 onetime tax in lieu of annual tax, at the time of registration.

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(o) exceeds 14,000 kgs. but does not exceed 15,000 kgs.	Rs. 8,625/- as annual tax or Rs. 60,375/- as onetime tax in lieu of annual tax, at the time of registration.
(p) exceeds 15,000 kgs. but does not exceed 16,000 kgs.	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.
⁶⁰ [(V) Taxis and Auto Rickshaws:	
Taxis—	
(a) upto 3 seaters	Rs. 320/-
(b) upto 4 seaters	Rs. 370/-
(c) upto 5 seaters	Rs. 425/-
For every additional seat upto a maximum of 7 seats	Rs. 60/-
(d) Non-A/c All India Tourist Taxis, per seat	Rs. 130/-
(e) All India Tourist Taxis (A/c) per seat	Rs. 210/-
Auto Rickshaws—	
auto Rickshaws upto 2 seats used for hire	Rs. 120/-
for every additional seat	Rs. 60/-
(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/-]
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.	
(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/

⁶⁰ Substituted by the Amendment Act 21 of 2016

PART 'B'
SCHEDULE OF TAXATION
(See section 3)

Class of vehicles	Two Wheelers	Four Wheelers and above
⁶¹ [(A) If the vehicle is already registered in any other 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%

⁶² [(B) At the time of registration of new vehicle:		
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⁶¹ Substituted vide Amendment Act 1 of 2014.

⁶² Substituted by the Goa Motor Vehicles Tax (Amendment) Act (No.6 of 2017) published in the Official Gazette, Series I No. 11(Extraordinary) dated 19-6-2017, and came on 19-4-2017 and thereafter again substituted vide the Goa Motor Vehicles Tax (Amendment) Ordinance, 2019 (Ordinance No. 1 of 2019); published in the Official Gazette Series I No. 29 (Extraordinary) dated 17-10-2019; It shall come into force at once and remain in force till 31st December, 2019, the original expression read as follows:- (B) At the time of registration of new vehicle:

(1) Motor cycle/Motor scooter/Auto rickshaw irrespective of its horse power, whose cost does not exceed Rs. 1.50 lakhs	09% of the cost of the Motor cycle/Motor scooter/Auto rickshaw.
(2) Motor cycle, irrespective of its horse power, whose the cost exceed Rs. 1.50 lakhs but does not exceed Rs.3.0 lakhs.	12% of the cost of Motor cycle
(3) Motor cycle, irrespective of its horse power, whose the cost exceed Rs. 3.0 lakhs.	15% of the cost of 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. 15 lakhs. (iii) 13% of the cost of the vehicle, where cost of vehicle exceeds Rs. 15 lakhs but does not exceed Rs.35 lakhs. (iv) 14% of the cost of the vehicle, where cost of vehicle exceeds Rs. 35 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) 12% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 15 lakhs.
	(iii) 14% of the cost of the vehicle, where cost of vehicle exceeds Rs. 15 lakhs but does not exceed Rs. 35 lakhs.
	(iv) 15% of the cost of the vehicle, where cost of vehicle exceeds Rs. 35 lakhs.

- (7) Any other motor vehicle not covered under clauses (5) and (6)
- (i) 10% 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. 15 lakhs.
- (iii) 15% of the cost of the vehicle, where cost of vehicle exceeds Rs. 15 lakhs but does not exceed Rs. 35 lakhs.
- (iv) 16% of the cost of the vehicles, where cost of vehicle exceeds Rs. 35 lakhs

Note: In case where the registration of an old four wheeler vehicle, which is more than 15 years old, is cancelled; adjustment of the Motor Vehicle Tax paid on the old vehicle against registration of new vehicle shall be allowed, subject to the production of certificate to this effect from the concerned registering authority.]

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SCALE OF REFUND

(See section 9)

Schedule indicating refund for two wheelers, four wheelers and above irrespective of the cost of the vehicle in respect of which life time-tax is paid on or after 01-04-1997.

If, after registration, cancellation of registration or removal of vehicles (two wheelers, four wheelers and above) to any other State or Union Territory on account of transfer of ownership or change of address of vehicle takes place or re-registration of vehicle takes place	Percentage on Actual Tax Paid (one-time)
1	2
(a) within a year	85%
(b) after 1 year but within 2 years	80%
(c) after 2 years but within 3 years	75%
(d) after 3 years but within 4 years	70%
(e) after 4 years but within 5 years	65%
(f) after 5 years but within 6 years	60%
(g) after 6 years but within 7 years	55%
(h) after 7 years but within 8 years	50%
(i) after 8 years but within 9 years	45%
(j) after 9 years but within 10 years	40%
(k) after 10 years but within 11 years	35%
(l) after 11 years but within 12 years	30%
(m) after 12 years but within 13 years	25%
(n) after 13 years but within 14 years	20%
(o) after 14 years but within 15 years	15%
(p) after 15 years and above	No refund]

B. M. Masurkar,
Secretary to the Government of Goa
Law Department (Legal affairs)

Secretariat Annexe
Panaji
Dated 31-3-1997