

Goa Motor Vehicles Tax (Amendment) Act, 2012

9 of 2012

[22 August 2012]

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PREAMBLE

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ACT

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

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 (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 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 respectively substituted.

3. Insertion of new section 3-B :-

After section 3-A of the principal Act, the following section shall be inserted, namely:--

"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 its registration, for the purpose of infrastructure development of the State of Goa.

(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/-.

(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."

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:--

"IIA. Goods vehicles not covered under clause II:

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

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| a) does not exceed 1000 kgs. | Rs. 7,000/- as one-time tax at the time of registration. |
| (b) exceeds 1000 kgs. but does not exceed 2000 kgs. | Rs. 14,000/- as one-time tax at the time of registration. |
| (c) exceeds 2000 kgs. but does not exceed 3000 kgs. | Rs. 17,500/- as one-time tax at the time of registration. |

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| (d) exceeds 3000 kgs. but does not exceed 4000 kgs. | Rs. 21,000/- as one-time tax at the time of registration. |
| (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. |
| (g) exceeds 6000 kgs. but does not exceed 7000 kgs. | Rs. 30,100/- as one-time tax at the time of registration. |
| (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. |
| (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. |
| (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. |
| (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. |
| (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. |
| (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. |
| (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. |
| (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. |
| (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"; |

(II) in PART B, under item (B),--

(i) after clause (1), the following clause shall be inserted, namely:--

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| "(1A) Motor cycle -- irrespective of its horse power, whose cost is above Rs. 2.00 lakhs | 10% of the cost of the Motor cycle."; |
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(ii) for clause (3), the following clause shall be substituted, namely:--

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| "(3) Motor Vehicles belonging to individual, partnership firm and limited companies with share capital of less than Rs. 50.00 lakhs. | (i) 6% of the cost of the vehicle, for vehicles priced Rs. 6.00 lakhs and below. (ii) 7% of the cost of the vehicle, for vehicles priced above Rs. 6.00 lakhs."; |
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(iii) in clause (3A), for the figures "7%", "8%", "10%" and "15%", the figures "8%", "9%", "11%" and "16%" shall be respectively substituted.