

Provided further that, subject to the preceding proviso, anything, done or any action taken (including any rules made) under the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu, or any notification or orders issued, rate of tax fixed, the levy, assessment whether provisional or final and collection of tax made, tax token or tax licences issued or surrendered, exemption granted, application for refund of tax made or refund paid, declaration delivered; under the said law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under this Act:

Provided also that, subject to the preceding provisos, any tax imposed or recovered under the provisions of the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu shall be deemed to have been validly imposed and or recovered under the provisions of this Act and all arrears of tax and other amounts due at the commencement of this Act may be recovered as if they had accrued under this Act.

²²[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.

²² Schedule was amended vide Act 9 of 2012 , thereafter same is substituted vide Amendment Act 18 of 2013

(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.
(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	Rs. 28,000/- as one-time tax at the

6,000 kgs.	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.
(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.
²³ [(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—	

²³ Substituted by the Amendment Act 21 of 2016

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/

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

Class of vehicles	Two Wheelers	Four Wheelers and above
	²⁴ [(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%

²⁴ Substituted vide Amendment Act 1 of 2014.

(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%

²⁵[(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 .

²⁵ Substituted by the Goa Motor Vehicles Tax (Amendment) Ordinance No.1 of 2017) published in the Official Gazette, Series I No. 3 (Extraordinary) dated 24-4-2017, and came into force at once.

- (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.]

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]

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