

LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

THE GOA MOTOR VEHICLES TAX

(3rd AMENDMENT) BILL, 2020

(Bill No.13 of 2020)

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

GOA LEGISLATURE SECRETARIAT,
ASSEMBLY HALL, PORVORIM, GOA
July, 2020

The Goa Motor Vehicles Tax (3rd Amendment) Bill, 2020

(Bill No. 13 of 2020)

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BILL

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

BE it enacted by the Legislative Assembly of Goa in the **Seventy-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, 2020.

(2) It shall be deemed to have come into force on the day of 19th April
2017.

2. Amendment of section 2.—In section 2 of the Goa, Daman and Diu Motor
Vehicles Tax Act, 1974 (Act No. 8 of 1974), clause (1) shall be re-
numbered as clause (1A) and before clause (1A) as so re-numbered, the
following clause shall be inserted, namely:-

“(1) “cost of the motor vehicle means,—

- a) the cost as per purchase invoice of the motor vehicle issued by its
manufacturer and shall include the basic manufacturing cost, excise duty,
sales tax/ value added tax/ goods and services tax payable in the State of
Goa, in relation to motor vehicle manufactured in India or

- b) the cost as per landed value of the motor vehicle consisting of assessable value under the Customs Act, 1962 (Act No. 52 of 1962) and the customs duty paid thereupon including additional duty paid, if any, as endorsed in the bill of entry by the Customs Department in the State of Goa, in relation to motor vehicle imported into India, irrespective of its place of manufacture.

EXPLANATION – Discount offered by the manufacturer or dealer shall not be deducted from cost of the motor vehicle”.