

—0—



LEGISLATIVE ASSEMBLY OF THE STATE OF
GOA

**The Goa Motor Vehicles Tax
(Amendment) Bill, 2026**

(Bill No. 46 of 2026)

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

GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM-GOA
AUGUST, 2026

The Goa Motor Vehicles Tax (Amendment) Bill, 2026

(Bill No. 46 of 2026)

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-seventh 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, 2026.

10 (2) It shall be deemed to have come into force on the 12th day of May, 2026

15 2. **Amendment of Schedule.**— In the Schedule appended to the Goa Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) (herein after referred to as the “Principle Act”), in PART ‘B’, in item (B), for the existing entry against serial No. (5), the following entry shall be substituted, namely:—

“(5) Construction equipment 1 % of the cost of the vehicle as vehicles as defined under rule 2 annual tax or 9% of the cost of of the Central Motor Vehicles vehicle as one time tax at the Rules, 1989. time of registration.”.

20 3. **Repeal and Saving.**— (1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2026 (Ordinance No. 5 of 2026) is hereby repealed.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 OBJECT AND REASON

The Bill seeks to amend the Schedule appended to the Goa Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) so as to make a provision therein for payment of 1% of the cost of the vehicle as annual tax or 9% of the cost of the vehicle as one-time tax at the time of registration, in respect of Construction Equipment Vehicles as defined under rule 2 of the Central Motor Vehicles Rules, 1989.

The Bill also seeks to repeal the Goa Motor Vehicles Tax (Amendment) Ordinance, 2026 (Ordinance No. 5 of 2026) promulgated by the Governor of Goa on 12th day of May, 2026.

This Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

The Bill proposes for payment of 1% of the cost of the vehicle as annual tax or 9% of the cost of vehicle as one-time tax at the time of registration for Construction Equipment Vehicles as defined under Rule 2 of the Central Motor Vehicles Rules, 1989.

There is no concession/reduction in the tax rate, instead, an option is provided to the registered owner to either pay tax yearly at the rate of 1% of the cost of the vehicle as annual tax or 9% of the cost of the vehicle as one-time tax at the time of registration.

MEMORANDUM REGARDING DELEGATED LEGISLATION

No delegated legislation is envisaged in this Bill

Assembly Hall,
Porvorim-Goa
25August, 2026.

Shri Mauvin Godinho
Minister for Transport

Assembly Hall,
25August, 2026.

Smt. Namrata Ulman
Secretary to the Legislative
Assembly of Goa.

—3—

**Governor's Recommendation under Article 207 of the
Constitution of India**

In pursuance of Article 207 of the Constitution of India, I, Pusapati Ashok Gajapathi Raju, Governor of Goa, hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Motor vehicles Tax (Amendment) Bill, 2026, by the Legislative Assembly of Goa.

RAJ BHAVAN

Pusapati Ashok Gajapathi Raju

DATE: 21/08/2026.

Honourable Governor of Goa

ANNEXURE

**The details of the Existing and proposed Tax amendment for
Construction Equipment Vehicles are as below:**

The Motor Vehicles Act, 1947 (Act 8 of 1974)

Tax Rates for Construction Equipment Vehicles, as per the Part 'B', item B, at serial No. (5) of The Goa Motor Vehicles Tax Act, 1974.	
Existing Tax Rate	New Proposed Tax Rate
9 % of the cost of vehicle as one time tax.	1 % of the cost of the vehicle as annual tax or 9% of the cost of vehicle as one time tax at the time of registration.

