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GOVERNMENT OF GOA

Department of Law
Legal Affairs Division

Notification

7/4/2024-LA

The Goa Motor Vehicles Tax (Amendment) Act, 2024 (Goa Act 5 of 2024) which has been passed by the Legislative Assembly of Goa on 07-02-2024 and assented to by the Governor of Goa on 26-02-2024, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary
(Law).

Porvorim, 1st March, 2024.

The Goa Motor Vehicles Tax (Amendment) Act, 2024

(Goa Act 5 of 2024) [26-02-2024]

AN

ACT

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

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 (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 (Act No. 8 of 1974) (herein after referred to as the “principal Act”),—

(i) in PART ‘A’,—

(I) in item (A),—

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

“(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.”;

(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.”;

(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.”;

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

“(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. |
| (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. |
| (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. |
| (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. |
| (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. |

(ii) 12% of the cost of vehicle, where cost of vehicle exceeds Rs. 10 lakhs, but does not exceed Rs. 20 lakhs.

(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.”

(III) *Repeal and saving.*— (1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2023 (Ordinance No. 5 of 2023) is hereby repealed.

(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.

Secretariat,
Porvorim-Goa.
Dated: 01-03-2024.

SANDIP JACQUES,
Secretary to the
Government of Goa,
Law Department
(Legal Affairs).

Notification

7/5/2024-LA

The Goa Labour Welfare Fund (Amendment) Act, 2024 (Goa Act 4 of 2024) which has been passed by the Legislative Assembly of Goa on 09-02-2024 and assented to by the Governor of Goa on 26-02-2024, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim, 1st March, 2024.

The Goa Labour Welfare Fund
(Amendment) Act, 2024

(Goa Act 4 of 2024) [26-02-2024]

AN

ACT

further to amend the Goa Labour Welfare Fund Act, 1986 (Act 4 of 1987).

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 Labour Welfare Fund (Amendment) Act, 2024.

(2) It shall come into force at once.

2. *Amendment of section 5.*— In section 5 of the Goa Labour Welfare Fund Act, 1986 (Act 4 of 1987) (hereinafter referred to as the “principal Act”), in sub-section (1), for the expression “Commissioner, Labour”, the expression “Secretary to the Government in Labour Department” shall be substituted.

3. *Amendment of section 20.*— In section 20 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The Government shall appoint the Commissioner, Labour and Employment as Secretary of the Board, who shall be the Chief Executive Officer of the Board.”

Secretariat,
Porvorim-Goa.
Dated: 01-03-2024.

SANDIP JACQUES,
Secretary to the
Government of Goa,
Law Department
(Legal Affairs).

Notification

7/6/2024-LA

The Goa Value Added Tax (Amendment) Act, 2024 (Goa Act 7 of 2024) which has been passed by the Legislative Assembly of Goa on 07-02-2024 and assented to by the

Governor of Goa on 26-02-2024, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary
(Law).

Porvorim, 1st March, 2024.

The Goa Value Added Tax
(Amendment) Act, 2024

(Goa Act 7 of 2024) [26-02-2024]

AN

ACT

further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Amendment) Act, 2024.

(2) It shall be deemed to have come into force on the 21st day of September, 2023.

2. *Amendment of section 3.*— In section 3 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005), in sub-section (1), in the proviso for the expression “90 days” the expression “192 days” shall be substituted.

Secretariat,
Porvorim-Goa.
Dated: 01-03-2024.

SANDIP JACQUES,
Secretary to the
Government of Goa,
Law Department
(Legal Affairs).

Notification

7/7/2024-LA

The Goa Goods and Services Tax (Amendment) Act, 2024 (Goa Act 6 of 2024) which has been passed by the Legislative Assembly of Goa on 07-02-2024 and assented

to by the Governor of Goa on 26-02-2024, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim, 1st March, 2024.

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The Goa Goods and Services
Tax (Amendment) Act, 2024

(Goa Act 6 of 2024) [26-02-2024]

AN

ACT

further to amend the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

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 Goods and Services Tax (Amendment) Act, 2024.

(2) It shall be deemed to have come into force on the 1st day of October, 2023.

2. *Amendment of section 2.*— In the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “principal Act”), in section 2,—

(i) after clause (80), the following clauses shall be inserted, namely:—

“(80A) “online gaming” means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) “online money gaming” means online gaming in which players pay or deposit money or money’s worth, including virtual digital assets, in the expectation of winning money or money’s worth, including virtual digital assets, in any event including game, scheme, competition or

any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;”;

(ii) after clause (102), the following clause shall be inserted, namely:—

“(102A) “specified actionable claim” means the actionable claim involved in or by way of—

(i) betting;

(ii) casinos;

(iii) gambling;

(iv) horse racing;

(v) lottery; or

(vi) online money gaming;”;

(iii) in clause (105), the following proviso shall be inserted at the end, namely:—

“Provided that a person who organizes or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money’s worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;”;

(iv) after clause (117), the following clause shall be inserted, namely:—

“(117A) “virtual digital asset” shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income Tax Act, 1961 (43 of 1961);”.

3. *Amendment of section 24.*— In section 24 of the principal Act,—

(i) in clause (xi), the word “and” occurring at the end, shall be omitted;

(ii) after clause (xi), the following clause shall be inserted, namely:—

“(xia) every person supplying online money gaming from a place outside India to a person in India; and”.

4. *Amendment of Schedule III.*— In Schedule III of the principal Act, in paragraph 6, for the expression “lottery, betting and gambling”, the words “specified actionable claims” shall be substituted.

5. *Transitory provision.*— The amendments made by this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting,

restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

6. *Repeal and Saving.*— (1) The Goa Goods and Services Tax (Amendment) Ordinance, 2023 (Ordinance No. 3 of 2023) is hereby repealed.

(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.

Secretariat,
Porvorim-Goa.
Dated: 01-03-2024.

SANDIP JACQUES,
Secretary to the
Government of Goa,
Law Department
(Legal Affairs).

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