



KERALA MOTOR VEHICLES TAXATION ACT, 1976

As amended vide Finance Act 2024



EDITED AND COMPILED BY

AJITHKUMAR B K
ASST. SECRETARY (RTD.)
STATE TRANSPORT AUTHORITY
MOTOR VEHICLES DEPARTMENT
KERALA

Contents

1. Short title, extent and commencement. –.....	2
2. Definitions. –	3
3. Levy of Tax. –	6
4. Payment of Tax and issue of licence. –.....	11
5. Exemption from tax. –.....	16
6. Refund of tax. –.....	17
7. Payment of additional tax. –.....	18
8. Production of certificate of insurance. –.....	19
9. Liability to payment of tax by persons succeeding to the ownership possession or control of motor vehicles. –	20
10. Power of Officers of Police or Motor Vehicles Department to stop Motor Vehicles. –	21
[11. Power to seize, detain and sell motor vehicles. –	22
12. Additional tax payable when tax not paid. –	23
13. Amounts recoverable as arrears of land revenue. –	24
14. Transfers to defeat or delay recovery of tax and other amounts. –.....	25
15. Transport Vehicle permit to be ineffective if tax not paid. –.....	26
16. Penalties. –.....	27
17. Offences by Companies. –	28
18. Composition of offences. –.....	29
[19. Sharing of the proceeds of tax with Local authorities. –	30
20. Protection of action taken in good faith. –	31
21. Exemption for motor vehicles used for agricultural operations. –	32
22. Exemption from or reduction of tax. –	33
23. Appeals. –	34
24. Powers of revision of Transport Commissioner. –	35
[25. Surcharge on tax. –	36
26. Escaped assessment. –.....	37
27. Rounding off of (xxx) fee, penalty, fine etc.—	38
28. Power of Government to make rules. –.....	39
29. Transitory Provision. –.....	41
30. Repeal and Saving. –.....	42
THE SCHEDULE	43
Annexure-I	50
Annexure- II.....	53
*Annexure III	54
*Annexure IV.....	55

THE KERALA MOTOR VEHICLES TAXATION ACT, 1976

ACT 19 OF 1976

As Amended by

Kerala Finance Act 2024

An Act to consolidate and amend the laws relating to the levy of tax on motor vehicles and on passengers and goods carried by such vehicles in the State of Kerala.

Preamble. - Whereas it is expedient to consolidate and amend the laws relating to the levy of tax on motor vehicles and on passengers and goods carried by such vehicles in the State of Kerala.

Be it enacted in the Twenty-seventh year of the Republic of India as follows: -

1. Short title, extent and commencement. –

- (1) This Act may be called The Kerala Motor Vehicles Taxation Act, 1976.
- (2) It extends to the whole of the State of Kerala.
- (3) It shall be deemed to have come into force on the 1st day of October, 1975.



2. Definitions. –

In this Act, unless the context otherwise requires;

¹[(a) "**cubic capacity**" in respect of any motor vehicle mentioned in items 1 and 2 of the Schedule means cubic capacity recorded in the Certificate of Registration, and in case where cubic capacity is not recorded in the Certificate of Registration, the cubic capacity as determined by the registering authority taking into consideration the cubic capacity of similar type of vehicle;]

²[(aa) "**e-payment**" means remittance of tax using e-payment gateway by transfer of the amount to the account of Motor Vehicles Department from the account of a registered owner or any other person in any Bank or by using Credit/Debit Cards;]

³[(ab) "**fleet owner**" means a person, an institution or the Government, who or which is the registered owner of more than one hundred and fifty transport vehicles used or kept for use in the State;]

⁴[(ac) "**floor area**" of a motor vehicle means the area of the vehicle obtained by multiplying the overall length with the overall width of the vehicle and for a double decked bus it shall be twice the floor area.

Explanation:- For the purpose of this clause, '**Overall length**' of a motor vehicle is the length of the vehicle measured between parallel planes passing the extreme projection points of the vehicle exclusive of a starting handle, any hood when down, any fire–escape fixed to a vehicle, any post office letter box, any ladder used for loading or unloading from the roof of the vehicle or any tail or indicator lamp or number plate fixed to a vehicle, any spare wheel or spare wheel bracket or bumper fixed to a vehicle or any towing hook or other fitment and '**Overall width**' of a motor vehicle is the width of a motor vehicle measured at right angle to the axis of the motor vehicle between perpendicular planes enclosing the extreme points exclusive of a rear-view mirror or guard rail or a direction indicator.]

¹ Inserted by The Kerala Finance Act, 1997 (Act 10 of 1997) w.e.f 01.04.1997

² Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

³ Renumbered-ibid

⁴ Inserted by The Kerala Finance Act, 2016 w.e.f 18.07.2016

(b) "laden weight" in respect of any motor vehicle, means the registered laden weight recorded in the certificate of registration and, in cases where the vehicle is not registered or the laden weight is not recorded in the certificate of registration, the laden weight determined by the registering authority in such manner as it may deem fit;

(c) "local authority" includes a cantonment authority within the meaning of the Cantonments Act, 1924 (Central Act 2 of 1924);

(d) "prescribed" means prescribed by rules made under this Act;

¹**(e) "purchase value"**, means the value of the vehicle as shown in the purchase invoice and includes value added tax, ²[*goods and services tax or such other tax as may be levied by the Central or State Government,*] cess and customs/excise duty chargeable on vehicles ³[*or the sale amount shown in the homologation uploaded by the manufacturer in the Parivahan portal administered by the Ministry of Transport and Highways, whichever is higher.*]

Provided that the discount or rebate given by the dealer to the registered owner shall not be deducted from the bill amount for computing the purchase value:

⁴[Provided further that the tax collection at source (TCS), which is a part of income tax payment, specified if any, in the purchase invoice shall not be included in the purchase value,]

Provided ⁵[also] that where the purchase value of any vehicle including a vehicle imported from other countries or a vehicle acquired or obtained otherwise than by way of purchase is not ascertainable on account of non-availability of the invoice, the purchase value shall be the value or price of the vehicles of the same specifications which are already registered or available with the manufacturer or as fixed by the Customs and Central Excise Department for the purpose of levying customs duty and includes excise or customs duty levied on the purchase of a motor vehicle, as the case may be.]

¹ Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2007

² Inserted by The Kerala Motor Vehicles Taxation (Amendment) Ordinance 2017 w.e.f 01.07.2007

³ Inserted by The Kerala Finance Act, 2020 w.e.f 01.04.2020

⁴ Inserted by The Kerala Finance Act, 2020 w.e.f 01.04.2020

⁵ Inserted by The Kerala Finance Act, 2020 w.e.f 01.04.2020

¹[(*ea*) "*push back seat*" means the seat, backrest of which can be adjusted or tilted to the comfort of the passenger;]

²[(*eb*) "*registered owner*" means the person in whose name a motor vehicle is registered or deemed to be registered under the Motor Vehicles Act, 1939 (Central Act 4 of 1939);]

(*f*) "*Regional Transport Officer*" means any officer appointed by Government to perform the functions of a Regional Transport Officer under this Act;

³[(*fa*) "*sleeper berth*" means a berth or a seat which can be adjusted or converted as a berth for the comfort of the passenger;]

(*g*) "*State*" means the State of Kerala;

(*h*) "*tax*" means the tax leviable under this Act;

(*i*) "*Taxation Officer*" means the Regional Transport Officer or such other officer as may be appointed by the Government to exercise the powers and perform the functions of a Taxation Officer under this Act;

(*j*) "*tax license*" means a license issued under sub-section (3) of section 4 and includes a duplicate tax license issued in place of the original license;

(*k*) "*Transport Commissioner*" means the officer appointed by the Government to perform the functions of the Transport Commissioner under this Act;

(*l*) "*year*" means the financial year; and "*quarter*" the first, second third or fourth 3- months of a year;

(*m*) Words and expressions used but not defined in this Act shall have the meanings respectively assigned to them in the Motor Vehicles Act, 1939 (Central Act 4 of 1939) or the Rules made there under.



¹ Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

² Renumbered by The Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f 01.04.2007

³ Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

3. Levy of Tax. –

- (1) Subject to the other provisions of this Act, on and from the date of commencement of this Act, a tax shall be levied on every motor vehicle used or kept for use in the state, at the rate specified for such vehicle in the Schedule:

Provided that no such tax shall be levied on a motor vehicle kept by a dealer in, or a manufacturer of, such vehicle, for the purpose of trade and used under the authorization of a trade certificate granted by the registering authority:

¹[Provided further that in respect of a new motor vehicle of any of the classes specified in items 1,2,6,7(i)(b),7(i)(c),10(iii) and 11(i) of the Schedule, there shall be levied, from the date of purchase of the vehicle, one-time tax at the rate specified in Annexure I, at the time of first registration of the vehicle and thereafter tax shall be levied at the time of renewal of registration of such vehicle or on the expiry of the life time tax already paid at the rate specified in the Schedule ²[as per fifth proviso] to sub-section (1) of section 4:”]

³[*omitted*]

⁴[Provided also that in respect of old motor cycles specified in item (1), old three wheelers specified in item (2) and old motor cars specified in item 11(i) of the Schedule, there shall be levied a tax in advance for a period of five years, after the expiry of the period in respect of which tax has been paid, at the rate specified in Annexure II and for new goods carriages specified in item (3)(i)(a) to (3)(i)(e) and (3)(ii)(a) to (3)(ii)(e), new Autorickshaws specified in item 7(i)(a) ²[and 7(i)(aa) and new e-rikshaws specified in item 7(i)(ab)] , there shall be levied a tax in advance for a period of five years at the rate specified in Annexure II, at the time of first registration of the vehicle and thereafter tax shall be levied for five years or for one year at the rate specified in the ²[eighth proviso] to sub-section (1) of section 4:]

¹ Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

² Inserted by The Kerala Finance Act, 2018 (Act 5 of 2018) w.e.f 01.04.2018

³ Deleted as per The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

⁴ Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

¹[Provided also that in respect of new Stage Carriages registered or assigned a new registration mark or altered from any category other than Stage Carriage, there shall be levied a tax based on the floor area of the vehicle at the rate specified in item (iv) of serial number 7 of the Schedule.]

Note: - ²[This proviso shall] be deemed to have come into force on and from 18th day of July, 2016.;

- (2) The Government may from time to time by notification in the Gazette, increase the rate of tax specified in the Schedule:

Provided that such increase shall not in the aggregate exceed fifty percent of such rate.

- (3) The registered owner of, or any person having possession or control of a motor vehicle shall, for the purposes of this Act, be deemed to use or keep such vehicle for use in the State, except during any period for which no tax is payable on such motor vehicle under sub-section (1) of section 5.
- (4) Notwithstanding anything contained in sub-section (1), the Government may, from time to time, by notification in the Gazette, direct that a temporary licence for a period not exceeding seven days or thirty days at a time may be issued in respect of any class of motor vehicles specified in the Schedule on payment of the tax specified in sub-section (5) and subject to such conditions as may be specified in such notification.
- (5) The tax payable for temporary license in respect of a motor vehicle shall be-
- (a) where the temporary license is for a period not exceeding seven days, at the rate of one-tenth of the quarterly tax on that motor vehicle; and
 - (b) where the temporary license is for a period exceeding seven days but not exceeding thirty days, at the rate of one-third of the quarterly tax on that motor vehicle:

¹ Inserted by The Kerala Finance Act, 2016 w.e.f 18.07.2016

² Inserted by The Kerala Finance Act, 2018 (Act 5 of 2018) w.e.f 01.04.2018

¹[Provided that in the case of vehicles covered with permit under sub-section (8) of Section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and registered in any State other than the State of Kerala and entering the State of Kerala and staying therein, the tax payable for such vehicle shall be –

- (i) if such stay does not exceeds seven days, one tenth of the quarterly tax for one round trip; and
- (ii) if such stay exceeds seven days but does not exceed thirty days, one third of the quarterly tax for one round trip.]

²[Provided further that in the case of vehicles covered with permit under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and registered in any State other than the State of Kerala and entered the State of Kerala and staying therein, the tax payable for such vehicle shall be, —

- (i) if such stay does not exceeds seven days, one tenth of the quarterly tax for one round trip; and
- (ii) if such stay exceeds seven days but does not exceed thirty days, one third of the quarterly tax for one round trip; and
- (iii) in the cases of continuous operation in the State, quarterly tax;]

³[Provided also that in the case of Transport Vehicles registered in any State or Union Territories other than the State of Kerala and found operating in the State of Kerala without remitting tax due to Kerala, a tax equal to double the amount of tax specified in the schedule for such vehicle shall be levied.]

⁴[(6) In the case of non-transport vehicle registered in any State other than the State of Kerala and entering into the State of Kerala and staying therein for

¹ Inserted by The Kerala Finance Act, 2016 w.e.f 18.07.2016

² Inserted by The Kerala Finance Act, 2024 w.e.f 01.04.2024

³ Inserted by The Kerala Finance Act, 2018 (Act 5 of 2018) w.e.f 01.04.2018

⁴ Inserted by The Kerala Finance Act, 2015 w.e.f 18.07.2015

a period exceeding 30 days, the levy of tax shall be at the rate specified in Annexure III of the Schedule.]

¹[(7) In the case of Motor Vehicles brought to the State from any other country for temporary use in the State, a short-term tax shall be levied at the rate 2(specified in Annexure IV).]:

²[(7A) In the case of motor vehicles in possession of a dealer or a manufacturer, as the case may be, and used on road exclusively for any demonstration purposes, a tax at the rate of 1/15th of the life time tax specified in Annexure I of the Schedule shall be paid for each year:

Provided that the life time tax for 15 years specified in Annexure I of the Schedule shall be levied from the date of purchase, at the time of first registration of such vehicle.]

(8) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Kerala and any other State Government, the levy of tax shall, notwithstanding anything contained in the Act, be in accordance with the terms and conditions of such reciprocal arrangement:

Provided that the terms and conditions of every such reciprocal arrangement shall be published in the Gazette and a copy thereof shall be placed before the Legislative Assembly of the State.

³[3A. **Levy of Green Tax:** - There shall be levied and collected a tax called 'Green Tax' in addition to the tax levied under this Act on the motor vehicles specified in column (2) of the table below at the rate specified in column (3) thereof, for the purpose of implementation of various measures to control air pollution, namely:

-

¹ Inserted by The Kerala Finance Act, 2015 w.e.f 18.07.2015

² Inserted by The Kerala Finance Act, 2020 w.e.f 01.04.2020

³ Inserted by The Kerala Finance Act, 2018 (Act 5 of 2018) w.e.f 01.04.2018

TABLE

Sl No	Class and age of vehicle	Rate of Green Tax (in Rupees)	Incidence of levy
(1)	(2)	(3)	(4)
1.	Non-Transport Vehicles having four or more wheels and completed 15 years from the date of its registration	¹ 600 for every five years	At the time of renewal of registration
2.	(i) Light Transport Vehicles having four or more wheels and have completed 10 years from the date of its registration ¹ [(ii) Light Transport Vehicles having four or more wheels and have completed 15 years from the date of its registration	200 for every year 300 for every year]	At the time of renewal of fitness certificate
3	(i) Medium Transport Vehicles which have completed 10 years from the date of its registration. ¹ [(ii) Medium Transport Vehicles which have completed 15 years from the date of its registration	300 for every year 450 for every year]	At the time of renewal of fitness certificate
4	(i) Heavy Transport Vehicles which have completed 10 years from the date of its registration ¹ [(ii) Heavy Transport Vehicles which have completed 15 years from the date of its registration	400 for every year 600 for every year]	At the time of renewal of fitness certificate]
¹ 5	Diesel powered Light Motor Vehicles	1000	At the time of new registration
6	Diesel powered Medium Motor Vehicles	1500	At the time of new registration
7	Diesel powered Heavy Motor Vehicles	2000	At the time of new registration
8	Other diesel-powered vehicles except Motor Cycles	1000	At the time of new registration]

²[Provided that no additional tax, fine or interest shall be levied for any belated payment of Green Tax:

Provided further that nothing in this section shall apply in case of remitting tax at the reduced or modified rate allowed by the Government under section 22 of this Act:

Provided also that the provisions for payment of tax and issue of licence under sub-section (3) of section 4 shall 'mutatis mutandis' apply to Green Tax to be levied under section 3A.]



¹ Inserted by The Kerala Finance Act, 2023 w.e.f 01.04.2023

² Substituted by The Kerala Finance Act, 2016 w.e.f 18.07.2016

4. Payment of Tax and issue of licence. –

- (1) The tax levied under sub-section (1) of section 3 shall be paid in advance within such period and in such manner as may be prescribed, by the registered owner or person having possession or control of the motor vehicle, for a quarter or year, at his choice, upon a quarterly or annual licence to be taken out by him:

¹[Provided that Green Tax levied under section 3A shall be paid in advance in such manner, as may be prescribed, on completion of 10 years in the case of Transport Vehicles and 15 years in the case of Non-Transport Vehicles, upon a licence for the purpose, for one year or five years, as the case may be:]

Provided ²[further] that, in the case of fleet owner, the Government may direct that the tax shall be paid in monthly installment before such date, in such manner and subject to such conditions as may be specified in the direction:

³[Provided also that the tax payable in respect of motor vehicles other than those vehicle for which one-time tax or lump sum tax or biennial tax has been paid, for a year does not exceed Rupees One thousand five hundred, the tax shall be paid yearly up on an annual licence]

Provided also that the registered owner or person having possession or control of the motor vehicle may, at his/her choice, pay the yearly tax payable under the ³[third proviso] in advance for any period up to 5 years, upon a licence for such period:

¹ Substituted by The Kerala Finance Act, 2016 w.e.f 18.07.2016

² Substituted by The Kerala Finance Act, 2016 w.e.f 18.07.2016

³ Inserted by The Kerala Finance Act, 2018 (Act 5 of 2018) w.e.f 01.04.2018

¹[Provided also that the registered owner or person having possession or control of motor cycle (including motor scooters and cycles with attachment for propelling the same by mechanical power) specified in item 1 of the schedule or three wheelers (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transportation of goods or passengers specified in item 2 of the Schedule]
²[or new goods carriage specified in items 3 (i)(a) to 3(i)(e), 3(ii)(a) to 3(ii)(e), new autorickshaws specified in item 7(i)(a) ³{(and 7(1)(aa) and new e-rikshaw specified in 7(1)(ab)} or old motor cars specified in item 11(i) of the Schedule shall pay tax in respect of those vehicles in advance for a period of five years in lump sum upon a licence for such period:]

²[Provided also that the registered owner or a person liable to pay tax in respect of Private Service Vehicle (Non-Transport Vehicle) for personal use specified in item 6 and Construction equipment vehicles specified in item 10(iii) of the Schedule, shall remit tax in lump sum for two years after the expiry of existing tax period at the rate specified in column (3) of the respective items in the Schedule.]

²[Provided also that the registered owner or a person liable to pay tax in respect of vehicle specified in items 1, 2, 3(i)(a) to 3(i)(e), 3(ii)(a) to 3(ii)(e), 6, 7(i)(a) to 7(i)(c), 10(iii) and 11(i) of the Schedule for which one time or lump sum tax has been paid, shall not be liable to pay any periodical increase in tax during the period for which he has paid tax for such vehicle:]

²[Provided also that the owner or a person liable to pay tax in respect of goods vehicles specified in item 3(i)(a) to 3 (i)(e) and 3(ii)(a) to 3(ii)(e), autorickshaws specified in item 7(i)(a) ³{and 7(1)(aa),e-rikshaw specified in 7(1)(ab)}, motor cab specified in item 7(i)(b) and tourist motor cab specified in item 7(i)(c) of the Schedule shall have an option to remit tax in lump sum for five years at the rate specified in Annexure II or to remit tax for one year at the rate specified in item 3(i)(a) to 3 (i)(e), 3(ii)(a) to 3(ii)(e) and 7(i)(a) to 7(i)(c) of the Schedule respectively.]

¹ Inserted by The Kerala Finance Act, 1997 w.e.f 01.04.1997

² Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

³ Inserted by The Kerala Finance Act, 2018 (Act 5 of 2018) w.e.f 01.04.2018

Explanation: -

(1) The tax for an annual licence shall not exceed four times tax for two years' licence shall not exceed eight times, tax for 5 years' licence shall not exceed twenty times, tax for 10 years' licence shall not exceed forty times and tax for 15 years' shall not exceed sixty times, the tax for a quarterly license;

(1A) Notwithstanding anything contained in any other provision of this Act, 'year' in relation to a motor vehicle in respect of which tax has to be paid yearly upon an annual licence in pursuance of the second proviso to sub-section (1), shall mean a period of twelve months commencing on the first day of the quarter in which the vehicle has been, or is, first registered in the State and annual tax licence in respect of such a vehicle shall be taken accordingly:

Provided that if the tax in respect of a motor vehicle for any portion of the year so reckoned has already been paid, the tax payable for the remaining period of that year shall be calculated at the rate of one-twelfth of the annual tax of each calendar month or part thereof:

Provided further that in the case of a motor vehicle in respect of which tax has to be paid yearly upon an annual license in pursuance of the second proviso to sub-section (1), the tax for the period from the 1st day of April, 1985, to the commencement of the year in relation to such a vehicle shall be paid as if the Kerala Motor Vehicles Taxation (Amendment) Act, 1986 had not been enacted.

(2) In the case of a license for a year or more, such rebate in respect of the tax, as may be prescribed, shall be granted.

(3) When any person pays the amount of tax in respect of a motor vehicle used or kept for use in the State or obtains an endorsement in the certificate of registration of the vehicle by the Regional Transport Officer concerned that no tax is payable in respect of such vehicle, the Taxation Officer shall--

(a) grant to such person a license in the prescribed form; and

(b) record that the tax has been paid for the specified period or that no tax

is payable in respect of that vehicle, as the case may be, in the certificate of registration or, in the case of a vehicle not registered under the Motor Vehicles Act, 1939 (Central Act 4 of 1939), in a certificate in such form as may be prescribed:

Provided that no license shall be granted in respect of a motor vehicle which is exempt from payment of tax under sub-section (1) of section 5:

¹[Provided further that clause (b) of this sub-section shall not be applicable to e– payment of tax.]

- (4) No motor vehicle liable to tax under section 3 ²[and section 3A] shall be kept for use in the state, unless the registered owner or the person having possession or control of such vehicle has obtained a tax license under sub-section (3) in respect of that vehicle.
- (5) No motor vehicle liable to tax under section 3 ²[and section 3A] shall be used in the State unless a valid tax license obtained under sub-section (3) is displayed on the vehicle in the prescribed manner.
- (6) Notwithstanding anything contained in sub-section (1) no person shall be liable to tax during any period on account of any taxable motor vehicle, the tax due in respect of which for the same period has already been paid by some other person.
- ³[(7) Notwithstanding anything contained in any other provision of this Act, every registered owner or person having possession or control of a motor vehicle in respect of a motor transport undertaking liable to pay contribution under the Kerala Motor Transport Workers' Welfare Fund Act, 1985(21 of 1985) shall, before effecting payment of tax produce before the Taxation Officer the receipt of remittance of the contribution towards welfare fund due up to the preceding month].

¹ Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

² Inserted by The Kerala Finance Act, 2016 w.e.f 18.07.2016

³ Inserted by The KMVT (Amendment) Act, 2005(Act 24 of 2005) w.e.f 07.06.2005

¹[(8) No tax under this Act shall be collected unless the receipt of remittance of contribution towards welfare fund mentioned in sub-section (7) is produced.]

²[Provided that the provisions of clause (b) of sub-section (3) and sub-section (7) and sub-section (8) shall not be applicable for remitting tax at the reduced or modified rate allowed by the Government under section 22 of this Act in cases where the tax due was not paid within the prescribed period.]



¹ Inserted by The KMVT (Amendment) Act, 2005(Act 24 of 2005) w.e.f 07.06.2005

² Inserted by Kerala Taxation Law (Amendment) Act 2014(Act 1/2015) wef 13.11.2014

5. Exemption from tax. –

- ¹[(1) In the case of a motor vehicle which is not intended to be used or kept for use during any calendar month of a quarter or two successive calendar months of a quarter, or the whole of a quarter or a year beginning with the 1st day of a quarter, as the case may be, the Registered Owner or the person having possession or control of such vehicle shall give previous intimation in such form, manner and fee, as may be prescribed, in this behalf, to the Regional Transport Officer or the Joint Regional Transport Officer concerned under whose jurisdiction the vehicle is registered or endorsement of tax has been obtained, that such vehicle will not be used for such period and thereupon, the Registered Owner or the person having possession or control of the vehicle shall not be deemed to have used or kept for use the vehicle for such period, and no tax shall be payable in respect of such vehicles for such period.
- (2) Notwithstanding anything contained in sub-section (1), twice the amount of tax shall be levied from the Registered Owner or the person having possession or control of the vehicle if on verification it is found that the vehicle has been used during any such period of non-use without remitting tax.]
- (3) Notwithstanding anything contained in sub-section (1), in an appeal under section 23 or a revision under section 24, the burden of proving that a motor vehicle has not been used during any period shall be on the registered owner or the person having possession or control of the motor vehicle, as the case may be.



¹ Substituted by The Kerala Finance Act, 2016 w.e.f 18.07.2016

6. Refund of tax. –

(1) Where the tax for any motor vehicle has been paid for any quarter or year and the vehicle has not been used or kept for use during the whole of that quarter or year or a continuous part thereof, not being less than one month, a refund of the tax at such rates as may, from time to time, be notified by the Government, shall be payable subject to such conditions as may be specified in such notification.

¹[(2) Notwithstanding anything contained in this Act, a registered owner who has paid tax for a year or more shall be entitled to refund of tax at such rates as may be prescribed on cancellation of the registration of the vehicle or removal of the vehicle to any place outside the State on account of transfer of ownership or change of address.]

²[Provided that no Green Tax paid shall be refunded under this section.]

ॐ

¹ Inserted by The Kerala Finance Act, 1997 (Act 10 of 1997) w.e.f 01.04.1997

² Inserted by The Kerala Finance Act, 2016 w.e.f 18.07.2016

7. Payment of additional tax. –

When any motor vehicle in respect of which tax has been paid is altered, used or proposed to be used, in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or the person having possession or control of such vehicle shall pay an additional tax of a sum equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being so altered or used or proposed to be used, and the licensing officer shall not grant a fresh tax license in respect of such vehicle so altered or used or proposed to be used until such amount of tax has been paid.

१०२

8. Production of certificate of insurance. –

Every registered owner or person having possession or control of a motor vehicle shall, at the time of making payment of the tax, produce before the Taxation Officer a certificate of insurance in respect of the vehicle, which is valid at the time of making such payment complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939 (Central Act 4 of 1939).



9. Liability to payment of tax by persons succeeding to the ownership possession or control of motor vehicles. –

- (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before the payment of the tax has transferred the ownership of such vehicle or has caused to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax.
- (2) Nothing contained in sub-section (1) shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicles.

१०२

10. Power of Officers of Police or Motor Vehicles Department to stop Motor Vehicles. –

- (1) Any officer of the Motor Vehicles Department not below the rank of Assistant Motor Vehicles Inspector or any Police Officer in uniform who is not below the rank of a Sub-Inspector may require the driver of any motor vehicle in any place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.
- (2) Any person failing to stop a motor vehicle when required to do so under sub-section (1) by any officer referred to in that sub-section or resisting any such officer when required under that sub-section to stop a motor vehicle shall, on conviction, be punishable with the same penalty as provided in section 16.

१०२

¹[11. Power to seize, detain and sell motor vehicles. –

- (1) Any officer of the Motor Vehicles Department not below the rank of Assistant Motor Vehicles Inspector authorized in this behalf by the Government or any Police Officer not below the rank of Sub- Inspector may, if he has reason to believe that a taxable motor vehicle is used or kept for use in the State without paying tax, seize and detain that vehicle and make necessary arrangements for the safe custody of that vehicle pending production of proof of payment of tax.
- (2) Where the tax due, in respect of the vehicle seized and detained under sub-section (1), is not paid within 30 days from the date of such seizure and detention, the officer authorized by the Government in this behalf may serve a notice in such manner as may be prescribed to the registered owner or the person who had the possession or control of the vehicle, immediately before such seizure and detention. After considering the objections, if any, filed by such person, if the authorized officer is satisfied that, the tax due has not been paid so far, he shall recover the tax due by sale of such vehicle in the manner as may be prescribed:

Provided that no such vehicle shall be sold if the tax due is paid at any time before the date of notification of the sale.
- (3) Where the registered owner or the person having possession or control of the vehicle does not raise any objection to the notice served in sub-section (2), the authorised officer shall conduct sale of such vehicle as provided in sub-section (2).
- (4) Where the tax due in respect of the vehicle seized and detained by the Police Officer under sub-section (1) is not paid within 30 days from the date of such seizure and detention, the Police Officer concerned shall transfer such vehicle to the Motor Vehicles Department along with a report thereon. After the receipt of such report, the authorized officer shall conduct the sale of such vehicle under sub- section (2).]



¹ Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

12. Additional tax payable when tax not paid. –

- (1) When any registered owner or any person who has possession or control of any motor vehicle used or kept for use in the State has not paid the tax within the prescribed period, he shall pay, in addition to the tax, an additional tax of such amount as may be specified by the Government by notification in the Gazette, not exceeding the amount of the tax due.
- (2) The additional tax under sub-section (1) shall be paid along with the arrears of tax.
- ¹[(3) Any difference in tax payable consequent on the increase in the rates of tax shall be payable along with the tax payable for the subsequent period without payment of additional tax under sub-section (1).]

²[12A. Interest on tax payable when tax is not paid. -

Where any person fails to pay the tax payable under section 3 within a period of six months from the date of expiry of the prescribed period for payment of the same, he shall be liable to pay interest on such tax at the rate of twelve percent per annum, in addition to the additional tax payable under section 12, until the realization of the amount:

Provided that the interest payable under this section shall not exceed the amount of tax payable.]



¹ . Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

² Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

13. Amounts recoverable as arrears of land revenue. –

- (1) Any amount due under this Act or the rules made thereunder shall be recoverable in the same manner as arrears of public revenue due on land.
- (2) The motor vehicle in respect of which any amount is due or its accessories may be distrained and sold in pursuance of sub-section (1), whether or not such vehicle or accessories is or are in the possession or control of the person liable to pay the amount.



14. Transfers to defeat or delay recovery of tax and other amounts. –

Where during the pendency of any proceedings under this Act for the recovery of the tax or other amount due in respect of any motor vehicle, the registered owner or the person having possession or control of that motor vehicle creates a charge on, or transfers, whether by way of sale, mortgage, exchange or any other mode of transfer whatsoever, and of his assets in favour of any other person with intent to defeat or delay the recovery of such tax or other amount from him, such charge or transfer shall be void as against any claim in respect of the tax or other amount found payable by him on completion of the said proceedings:

Provided that nothing in this section shall impair the rights of a charge holder or transferee in good faith and for consideration.

१०२

15. Transport Vehicle permit to be ineffective if tax not paid. –

Notwithstanding anything contained in the Motor Vehicles Act, 1939 (Central Act 4 of 1939) if the tax due in respect of a transport vehicle is not paid within the prescribed period, the validity of the permit for that vehicle shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

१०९

16. Penalties. –

Whoever contravenes any of the provisions of this Act or any rule made thereunder shall, on conviction, if no other penalty is elsewhere in this Act or the rules for such contravention, be punishable with fine which may extend to one hundred rupees and, in the event of such person has been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to two hundred rupees.

१०२

17. Offences by Companies. –

- (1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

- (2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation: -- For the purposes of this section--

- (a) "company" means a body corporate, and includes a firm or other association of individuals; and
- (b) "director" in relation to --
- (i) a firm, means a partner in the firm;
 - (ii) a society or other association of individuals, means the person who is entrusted under the rules of the society or other association with the management of the affairs of the society or other association, as the case may be.



18. Composition of offences. –

The Regional Transport Officer may accept from any person who has committed, or is reasonably suspected of having committed, an offence under this Act or any rule made thereunder, by way of composition of such offence, a sum of money not exceeding two hundred and fifty rupees, which shall be in addition to the tax or dues, if any, payable by that person.

१०२

¹[19. Sharing of the proceeds of tax with Local authorities. –

From the proceeds of the tax collected under this Act every year there shall be paid before the end of the succeeding year to each local authority such shares there of as the Government may from time-to-time fix with reference to the recommendations, if any, made by the State Finance Commission constituted under Article 243(1) of the Constitution of India.

ॐ

¹ Inserted as per GO(Rt) No 327/2001/Tran dtd 24.10.2001(Refer section 186 of Kerala Panchayat Raj Act,1994)

20. Protection of action taken in good faith. –

- (1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.
- (2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.



21. Exemption for motor vehicles used for agricultural operations. –

Any tractor, trailer or tractor-trailer combination solely used for agricultural operation shall be exempt from the payment of tax:

Provided that motor vehicles used for agricultural operation in relation to lands which are plantations as defined in Kerala Land Reforms, Act, 1963(1 of 1964), shall not be exempt from the payment of tax.

Provided further that if a motor vehicle designed for agricultural operations is used for purposes other than agricultural operations, whether by the owner himself or by any other person on hire, a reduction in the rate of tax to such extent as may be specified by the Government by notification in the Gazette, shall be allowed.

Explanation: -- For the purposes of this section, the expression "agricultural operations" shall include --

- (i) tilling, sowing, harvesting or crushing of any agricultural produce or any other similar operation carried out for the purpose of agriculture;
- (ii) transport of manure, seeds, insecticides and other like articles required for work in any land from the market to the land; and
- (iii) transport of any agricultural produce from any land to the place of storage or from the place of storage to the market.



22. Exemption from or reduction of tax. –

The Government may, if they are satisfied that it is necessary in the public interest so to do, by notification in the Gazette make an exemption or reduction in the rate or other modification either prospectively or retrospectively; in regard to the tax payable under this Act or under the Kerala Motor Vehicles Taxation Act, 1963 (24 of 1963) or the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 (25 of 1963)

- (i) by any person or class of persons; or
- (ii) in respect of any motor vehicle or class of motor vehicles; or
- (iii) in respect of any motor vehicle or class of motor vehicles using a specified route, subject to such terms and conditions as they may deem fit.



23.Appeals. –

Any person who is aggrieved by any order of the Taxation Officer or the Regional Transport Officer made under this Act may, within the prescribed time and in the prescribed manner, appeal to such authority as may be prescribed.



24. Powers of revision of Transport Commissioner. –

- (1) The Transport Commissioner may--
 - (a) *suo motu* call for and examine the record of any order passed by any authority or officer under this Act; or
 - (b) on application, call for and examine the record of any order passed in appeal under section 23 to satisfy himself as to the regularity of the proceedings or the correctness, legality or propriety of the order, and, if any case it appears to the Transport Commissioner that the order shall be modified, annulled or remitted for reconsideration, he may pass such order thereon as he may deem fit.
- (2) An application under clause (b) of sub-section (1) shall be filed in such manner as may be prescribed within three months from the date on which the order to which the application relates was communicated to the applicant, and shall be accompanied by such fee as may be prescribed.
- (3) The Transport Commissioner shall not *suo motu* initiate proceedings to revise any order after the expiry of two years from the date on which such order has been passed.
- (4) No order prejudicial to any person shall be passed under sub-section (1), unless such person has been given an opportunity of making his representation.



¹[25. Surcharge on tax. –

The amount of the tax leviable under sub-section (1) of section 3 shall in the case of any motor vehicle referred to in sub-item (ii) of item 7 of the Schedule, the registered owner of which is a fleet owner increased by a surcharge at the rate of forty per cent of the tax so leviable]

²[Provided that no surcharge is leviable from the vehicles owned by State Transport Undertaking.]



¹ Substituted by The Kerala Finance Act, 1997(Act 10 of 1997) w.e.f 01.04.1997

² Substituted by The Kerala Finance Act, 2019 w.e.f 01.04.2019

26. Escaped assessment. –

If, for any reason, the whole or any portion of the tax which would have been payable in respect of any motor vehicle under the Kerala Motor Vehicles Taxation Act, 1963 (24 of 1963) or under the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 (25 of 1963) or under this Act for any period has escaped assessment, the Taxation Officer may, at any time within, but not beyond, ten years from the expiry of that period, assess the tax which has escaped assessment after issuing a notice to the registered owner or the person having possession or control of the motor vehicle and making such inquiry as he may consider necessary:

Provided that in computing the period of limitation for the assessments of tax under this section, the periods if any, during which such assessment has been stayed by an order of any court shall be excluded.

१०२

27. Rounding off of ¹(xxx) fee, penalty, fine etc.—

The amount of ¹(xxx), fee, penalty, fine or any other sum payable and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.



¹ The word "tax" omitted by the Finance Act 1997 (Act 10 of 1997) w.e.f 01.04.1997

28. Power of Government to make rules. –

- (1) The Government may, by notification in the Gazette, make rules for carrying out the purposes of this Act.
- (2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—
 - (a) the manner in which tax shall be paid and the documents to be produced for the issue of tax license;
 - (b) the form of any tax license, certificate or declaration and the particulars to be contained therein;
 - (c) the conditions under which duplicate tax license may be granted and the fee payable for such grant;
 - (d) the manner in which refund or reduction or exemption may be claimed¹[and the form and fee payable for filing such exemption of tax under section 5];
 - (e) the total or partial exemption from liability to payment of the tax in respect of any motor vehicle brought into the State by any person visiting the State, or making a temporary stay in the State, the amount which shall be payable on account of such vehicle and the tax licence which any such vehicle shall carry;
 - (f) the time within which and the manner in which an appeal may be made under section 23, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal;
 - (g) any other matter which has to be, or may be, prescribed.
- (3) In making any rule, the Government may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.
- (4) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two

¹ Inserted by The Kerala Finance Act, 2016 w.e.f 18.07.2016

successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.



29. Transitory Provision. –

- (1) Where, before the commencement of this Act, tax in respect of a motor vehicle for any period after such commencement has been paid at the rates in force at the time of payment, the registered owner or person having possession or control of such motor vehicle shall be liable to pay, in addition, an amount equal to the difference between the tax payable under this Act for the said period and the tax already paid for that period.
- (2) The amount payable under sub-section (1) shall be calculated and paid in such manner and within such time as may be prescribed.



30. Repeal and Saving. –

- (1) The Kerala Motor Vehicles Taxation Act, 1963 (24 of 1963), the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963, (25 of 1963) and the Kerala Motor Vehicles Taxation Ordinance, 1975, (7 of 1975) are hereby repealed.
- (2) Notwithstanding the repeal of the Kerala Motor Vehicles Taxation Ordinance (7 of 1975), by sub-section (1) anything done or any action taken under that Ordinance shall be deemed to have been done or taken under this Act.

१०९

THE SCHEDULE

[See section 3 (1)]

Sl. No.	Class of Vehicle					Rate of Quarterly Tax (in Rupees)
1.	Motor Cycle (including Motor Scooters and cycles with attachment for propelling the same by mechanical power)					45.00
2.	Three Wheelers (including tri-cycles and cycle Rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers					45.00
3.	Goods Carriages					
² (i)	Goods Carriages other than those fitted with tipping mechanism					
(a)	Motor Cycles trucks not exceeding			300 Kg.	in gross vehicle weight	150.00
(b)	Vehicles not exceeding			1000 Kg.	-do-	250.00
(c)	Vehicles exceeding	1000 Kg.	but not exceeding	1500 Kg.	-do-	470.00
(d)	-do-	1500 Kg.		2000 kg.	-do-	610.00
(e)	-do-	2000 Kg.	-do-	3000 Kg.	-do-	780.00
(f)	-do-	3000 Kg.	-do-	4000 Kg.	-do-	930.00
(g)	-do-	4000 Kg.	-do-	5500 Kg.	-do-	1340.00
(h)	-do-	5500 Kg.	-do-	7000 Kg.	-do-	1580.00
(i)	-do-	7000 Kg.	-do-	9000 Kg.	-do-	1940.00
(j)	-do-	9000 Kg.	-do-	9500 Kg.	-do-	2060.00
(k)	-do-	9500 Kg.	-do-	10500 Kg.	-do-	2300.00
(l)	-do-	10500 Kg.	-do-	11000 Kg.	-do-	2550.00
(m)	-do-	11000 Kg.	-do-	12000 Kg.	-do-	2790.00
(n)	-do-	12000 Kg.	-do-	13000 Kg.	-do-	3030.00
(o)	-do-	13000 Kg.	-do-	14000 Kg.	-do-	3270.00
(p)	-do-	14000 Kg.	-do-	15000 Kg.	-do-	3390.00
(q)	-do-	15000 Kg.	-do-	20000 Kg.	-do-	3390.00+Rs. 130 for every 250 Kg. or part thereof in excess of 15000 Kg.
(r)	-do-	20000Kg.			-do-	³ 5990.00+ Rs.190/- for every 250 Kg. or part thereof in excess of 20000 Kg.

¹ Tax revised as per Finance Act 2014 w.e.f 01.04.2014

² Tax revised as per Finance Act 2016 w.e.f 18.07.2016

³ Tax revised as per Finance Act 2020 w.e.f 01.04.2020

1(ii) Goods Carriages fitted with tipping mechanism (Tipper Goods Carriages)						
(a)	Motor Cycles trucks not exceeding			300 Kg.	in gross vehicle weight	190.00
(b)	Vehicles not exceeding			1000 Kg.	-do-	310.00
(c)	Vehicles exceeding	1000 Kg.		1500 Kg.	-do-	590.00
(d)	-do-	1500 Kg.	but not exceeding	2000 kg.	-do-	760.00
(e)	-do-	2000 Kg.	-do-	3000 Kg.	-do-	970.00
(f)	-do-	3000 Kg.	-do-	4000 Kg.	-do-	1160.00
(g)	-do-	4000 Kg.	-do-	5500 Kg.	-do-	1670.00
(h)	-do-	5500 Kg.	-do-	7000 Kg.	-do-	1970.00
(i)	-do-	7000 Kg.	-do-	9000 Kg.	-do-	2420.00
(j)	-do-	9000 Kg.	-do-	9500 Kg.	-do-	2590.00
(k)	-do-	9500 Kg.	-do-	10500 Kg.	-do-	2880.00
(l)	-do-	10500 Kg.	-do-	11000 Kg.	-do-	3190.00
(m)	-do-	11000 Kg.	-do-	12000 Kg.	-do-	3480.00
(n)	-do-	12000 Kg.	-do-	13000 Kg.	-do-	3790.00
(o)	-do-	13000 Kg.	-do-	14000 Kg.	-do-	4090.00
(p)	-do-	14000 Kg.	-do-	15000 Kg.	-do-	4240.00
² (q)	-do-	15000 kg.	-do-	20000kg	-do-	4240.00+ Rs.160 for every 250 Kg. or part thereof in excess of 15000 Kg.
(r)	-do-	20000kg				7440.00+ Rs.220 for every 250 Kg. or part thereof in excess of 20000 Kg.]
14.	Trailers used for carrying goods					
(a)	For each Trailer not exceeding			1000 Kg.	in gross vehicle weight	180.00
(b)	each Trailer exceeding	1000 Kg.	but not exceeding	1500 Kg.	in laden weight	360.00
(c)	-do-	1500 Kg.	-do-	2000 Kg.	-do-	480.00
(d)	-do-	2000 Kg.	-do-	3000 Kg.	-do-	650.00
(e)	-do-	3000 Kg.	-do-	4000 Kg.	-do-	870.00
(f)	-do-	4000 Kg.	-do-	5500 Kg.	-do-	1100.00
(g)	-do-	5500 Kg.	-do-	7000 Kg.	-do-	1460.00
(h)	-do-	7000 Kg.	-do-	9000 Kg.	-do-	1700.00
(i)	-do-	9000 Kg.	-do-	9500 Kg.	-do-	1820.00
(j)	-do-	9500 Kg.	-do-	10500 Kg.	-do-	1940.00
(k)	-do-	10500 Kg.	-do-	12000 Kg.	-do-	2180.00
(l)	-do-	12000 Kg.	-do-	13000 Kg.	-do-	2300.00
(m)	-do-	13000 Kg.	-do-	14000 Kg.	-do-	2420.00
(n)	-do-	14000 Kg.	-do-	15000 Kg.	-do-	2550.00
(o)	-do-	15000 Kg.	-do-	20000 Kg.	-do-	2550.00+ Rs.130 for every 250 Kg. or part thereof in excess of 15000 Kg.
(p)	-do-	20000 Kg.				5150.00+ Rs.250 for every 250 Kg. or part thereof in excess of 20000 Kg

¹ Tax revised as per Finance Act 2016 w.e.f 18.07.2016

² Tax revised as per Finance Act, 2018 (Act 5 of 2018) w.e.f 01.04.2018

15	Private Service Vehicles- for every seated passenger (other than driver)	155.00
16.	Private Service Vehicle for Personal Use (Non-Transport)	
(a)	Not more than ten seats, for every seated passenger (other than driver)	80.00
(b)	More than 10 seats, for every passenger (other than driver)	145.00
7	Motor Vehicles plying for hire & used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988	
(i)	Vehicles permitted to ply solely as contract carriage	
² (a)	and to carry not more than three passengers (Autorickshaw) ³ {and using fuel petrol and diesel}	125.00
³ (aa)	and to carry not more than three passengers (Autorickshaw) and using fuel other than petrol and diesel	115.00
³ (ab)	and used for carrying more than 2 passengers but not more than 6 passengers other than motor cabs and tourist motor cabs (e-rickshaws)	125.00
² (b)	and to carry more than 2 passengers but not more than 6 passengers other than tourist motor cabs (motor cab)	350.00
² (c)	Tourist Motor Cabs	425.00
	Vehicles permitted to operate within the State	
	¹ (i) Ordinary Contract Carriage permitted to carry more than 6 passengers but not more than 12 passengers-for every passenger	⁵ 280.00
	¹ (ii) Ordinary Contract Carriage permitted to carry more than 12 passengers but not more than 20 passengers-for every passenger	⁵ 480.00
	¹ (iii) Ordinary Contract Carriage permitted to carry more than 20 passengers- for every passenger	⁵ 680.00
	² (iv)Contract Carriage fitted with push back seats and permitted to carry more than 6 passengers but not more than 12 passengers-for every passenger	⁵ 450.00
(d)	² (v) Contract Carriage fitted with push back seats and permitted to carry more than 12 passengers but not more than 20 passengers-for every passenger	⁵ 680.00
	² (vi) Contract Carriage fitted with push back seat and permitted to carry more than 20 passengers- for every passenger	⁵ 900.00
	² (vii) Contract Carriage fitted with sleeper berths and permitted to carry more than 6 passengers but not more than 12 passengers-for every passenger	⁵ 900.00
	² (viii) Contract Carriage fitted with sleeper berths and permitted to carry more than 12 passengers but not more than 20 passengers-for every passenger	⁵ 1350.00
	² (ix) Contract Carriage fitted with sleeper berths and permitted to carry more than 20 passengers- for every passenger	⁵ 1800.00
	Vehicles ⁶ operating Inter-State after obtaining permit under sub-section (9) of section 88 of Motor Vehicles Act,1988 (Central Act 59 of 1988)	
(e)	¹ (i) Ordinary Contract Carriage permitted to carry more than 6 passengers- for every passenger	⁷ 1500.00
	² (ii) Contract Carriage with push back seats and permitted to carry more than 6 passengers- for every passenger	⁷ 2000.00
	² (iii) Contract Carriage with sleeper berths and permitted to carry more than 6 passengers- for every passenger	⁷ 3000.00
	Vehicles registered in Other States and entering Kerala after obtaining permit under sub-sections (8) ⁸ of Section 88 of the Motor Vehicles Act,1988(Central Act 59 of 1988)	
(f)	² (i) Ordinary Contract Carriage permitted to carry more than 6 passengers- for every passenger	⁴ 2250.00
	² (ii) Contract Carriages with push back seats and permitted to carry more than 6 passengers - for every passenger	⁴ 3000.00
	² (iii) Contract Carriages with sleeper berths and permitted to carry more than 6 passengers- for every passenger	³ 4000.00

¹ Tax revised as per Finance Act 2007 w.e.f 01.04.2007.

² Tax revised as per Finance Act 2014 w.e.f 01.04.2014

³ Tax revised as per Finance Act, 2018 (Act 5 of 2018) w.e.f 01.04.2018

⁴ Tax revised as per Finance Act 2016 w.e.f 18.07.2016

⁵ Tax revised as per Finance Act 2023 w.e.f 01.04.2023

⁶ The words "registered in Kerala and was omitted vide Finance Act 2024 wef 01.04.2024

⁷ Tax revised as per Finance Act 2024 w.e.f 01.04.2024

⁸ The words "and (9)" was omitted vide Finance Act 2024 wef 01.04.2024

(ii)	Motor Vehicles ⁵[owned by Government or Aided Educational Institutions and] permitted to ply as Contract Carriages and solely used as Educational Institution Bus					
¹ (a)	Vehicles with 20 or less seats including driver					500.00
¹ (b)	Vehicles with more than 20 seats					1000.00
⁵ [(iia)	Motor Vehicles owned by other Educational Institutions and permitted to ply as Contract Carriages and solely used as Educational Institution Bus					
(a)	Vehicles with 20 or less seats including driver-for every passenger					50.00
(b)	Vehicles with more than 20 seats including driver-for every passenger					100.00]
² (iii)	Vehicles to ply solely as Stage Carriages ⁴[based on passenger capacity]					
(a)	Ordinary services - for every seated passenger (other than driver and conductor) which the vehicle is permitted to carry					⁶ 540.00
(b)	Fast Passenger and Express Services - for every seated passenger other than driver and conductor which the vehicle is permitted to carry					⁶ 620.00
(c)	For every standing passenger the vehicle (whether Ordinary, Fast Passenger or Express service) is permitted to carry					⁶ 190.00
(d)	For every standing passenger if the vehicle with only city / town permit (whether Ordinary, Fast Passenger or Express Service) is permitted to carry					⁶ 140.00
⁴ (iv)	Vehicles to ply solely as stage carriages- based on floor area					
(a)	Ordinary services other than city/town services					⁶ Rs.1050 per square metre or part thereof
(b)	Ordinary city/town services					⁶ Rs.890 per square metre or part thereof
(c)	Fast passenger and other higher-class services					⁶ Rs.1140 per square metre or part thereof
³ 8.	Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipments) used for the haulages solely and weighing.					
(a)	Not more than	1000 Kg.			In ULW	70.00
(b)	More than	1000 Kg.	but not more than	2000 Kg.	-do-	120.00
(c)	-do-	2000 Kg.	-do-	4000 Kg.	-do-	230.00
(d)	-do-	4000 Kg.	-do-	6000 Kg.	-do-	350.00
(e)	-do-	6000 Kg.	-do-	8000 Kg.	-do-	505.00
(f)	-do-	8000 Kg.	-do-	9000 Kg.	-do-	570.00
(g)	Exceeding	9000 Kg.			-do-	570.00+ Rs.25 for every 250 Kg. or part thereof in excess of 9000 Kg.

¹ Tax revised as per Finance Act 1997 w.e.f 01.04.1997

² Tax revised w.e.f 01.10.2001

³ Tax revised as per Finance Act 2007 w.e.f 01.04.2007

⁴ Tax revised as per Finance Act 2016 w.e.f 18.07.2016

⁵ Tax revised as per Finance Act 2020 w.e.f 01.04.2020

⁶ Tax revised as per Finance Act 2023 w.e.f 01.04.2023

19.	Double-axle trailers drawn by the vehicles in clause (8) above and articulated vehicles with or without additional or alternative trailers, for each trailer or articulated vehicle, subject to the proviso of this schedule -					
(a)	Not Exceeding	1000 Kg.			In gross vehicle weight	180.00
(b)	Exceeding	1000 Kg.	but not exceeding	1500 Kg.	-do-	290.00
(c)	-do-	1500 Kg.	-do-	2000 Kg.	-do-	390.00
(d)	-do-	2000 Kg.	-do-	3000 Kg.	-do-	510.00
(e)	-do-	3000 Kg.	-do-	4000 Kg.	-do-	700.00
(f)	-do-	4000 Kg.	-do-	5500 Kg.	-do-	890.00
(g)	-do-	5500 Kg.	-do-	7000 Kg.	-do-	1090.00
(h)	-do-	7000 Kg.	-do-	9000 Kg.	-do-	1340.00
(i)	-do-	9000 Kg.	-do-	9500 Kg.	-do-	1460.00
(j)	-do-	9500 Kg.	-do-	10500 Kg.	-do-	1580.00
(k)	-do-	10500 Kg.	-do-	12000 Kg.	-do-	1700.00
(l)	-do-	12000 Kg.	-do-	13000 Kg.	-do-	1820.00
(m)	-do-	13000 Kg.	-do-	14000 Kg.	-do-	1940.00
(n)	-do-	14000 Kg.	-do-	15000 Kg.	-do-	2060.00
(o)	Exceeding	15000 Kg.			-do-	2060.00+ Rs.130 for every 250 Kg. or part thereof in excess of 15000 Kg.
210.	(i) Fire engine, Fire Tenders, Road Water Sprinklers etc					
(a)	Not Exceeding	1000 Kg.			In gross vehicle weight	35.00
(b)	Exceeding	1000 Kg.	but not exceeding	1500 Kg.	-do-	55.00
(c)	-do-	1500 Kg.	-do-	2275 Kg.	-do-	80.00
(d)	-do-	2275 Kg.	-do-	3050 Kg.	-do-	100.00
(e)	-do-	3050 Kg.	-do-	4300 Kg.	-do-	110.00
(f)	-do-	4300 Kg.	-do-	5575 Kg.	-do-	120.00
(g)	-do-	5575 Kg.	-do-	7600 Kg.	-do-	145.00
(h)	-do-	7600 Kg.	-do-	9000 Kg.	-do-	165.00
(i)	Exceeding	9000 Kg.			-do-	165.00+ Rs.25 for every 1000 Kg. or part thereof in excess of 9000 Kg
	²(ii) Additional tax payable in respect of such vehicles for drawing trailers including Fire Engine and Trailer Pumps:					
(a)	For each trailer not exceeding	1000 Kg.			in gross vehicle weight	30.00
(b)	For each trailer exceeding	1000 Kg.	but not exceeding	1500 Kg.	-do-	50.00
(c)	-do-	1500 Kg.	-do-	2250 Kg.	-do-	65.00
(d)	-do-	2250 Kg.	-do-		-do-	80.00

¹ Tax revised as per Finance Act 2016 w.e.f 18.07.2016

² Tax revised as per Finance Act 2007 w.e.f 01.04.2007

	¹ (iii) Construction equipment vehicles such as excavators, loaders, backhoe, compactor rollers, road rollers, dumpers, motor graders ,mobile cranes, dozers, forklift trucks, self-loading concrete mixers etc.					
(a)	Not Exceeding	1000 Kg.			In gross vehicle weight	² 35.00
(b)	Exceeding	1000 Kg.	but not exceeding	1500 Kg.	-do-	² 55.00
(c)	-do-	1500 Kg.	-do-	2275 Kg.	-do-	² 80.00
(d)	-do-	2275 Kg.	-do-	3050 Kg.	-do-	² 100.00
(e)	-do-	3050 Kg.	-do-	4300 Kg.	-do-	² 110.00
(f)	-do-	4300 Kg.	-do-	5575 Kg.	-do-	² 120.00
(g)	-do-	5575 Kg.	-do-	7600 Kg.	-do-	² 145.00
(h)	-do-	7600 Kg.	-do-	9000 Kg.	-do-	² 165.00
(i)	Exceeding	9000 Kg.			-do-	² 165.00+ Rs.25 for every 1000 Kg. or part thereof in excess of 9000 Kg.
11	² (i) Motor Car (payable every two years)					
	(a) Weighing not more than 750 Kg. in unladen weight					320.00
	(b) Weighing more than 750 Kg. but not more than 1500 Kg. in unladen Weight					430.00
	(c) Weighing more than 1500 Kg. in unladen weight					530.00
	² (ii) Tax payable in respect of trailers drawn by any of the vehicles specified in (a) to(c) above and used solely for carrying luggage or personal effects-					
	(a) For each trailer not exceeding 1000 Kg. in gross vehicle weight					35.00
	(b) For each trailer exceeding 1000 Kg. in gross vehicle weight					55.00
	³ (iii) Caravan/Camping Trailer-for every square meter or part thereof of the floor area					1000.00
412	Specially designed vehicles such as Mobile Restaurant, Mobile Canteen, Mobile Theatre, Mobile Workshop, Mobile Book Stall, Mobile ATM, Mobile Shop, Mobile Exhibition Van, Mobile Office Vehicle, Mobile Digitization Unit and Cash Van-for every square metre or part thereof of the floor area					300.00
13	³ 1. Generator Van/Compressor/Rig					
	(a)	Light Motor Vehicle				1000.00
	(b)	Medium Motor Vehicle				1500.00
	(c)	Heavy Motor Vehicle				2000.00
	²	Ambulance				550.00
	²	Tractor				220.00
	²	Vehicles exclusively used for imparting instructions in driving of motor vehicles, -				
	(a)	Light motor vehicles excluding Motor Car				550.00
	(b)	Medium goods / passenger vehicles				1100.00
	(c)	Heavy goods / passenger vehicles				1650.00
514	Omitted					
415	Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule- for every square metre or part thereof of the floor area					150.00

¹ Inserted vide finance Act 2010 wef 01.04.2010

² Tax rate revised as per Finance Act 2007 w.e.f 01.04.2007

³ Tax revised as per Finance Act 2014 w.e.f 01.04.2014

⁴ Tax revised as per Finance Act 2016 w.e.f 18.07.2016

⁵ omitted vide Finance Act, 2018 (Act 5 of 2018) w.e.f 01.04.2018

Provided that –

- (1) in the case of trailers coming under items 4, 9 and 10 of the Schedule, when used alternatively, one at a time, with goods vehicles, tractors or articulated vehicles, as the case may be, tax shall be levied only on the heaviest trailers;
- (2) in the case of motor vehicle in respect of which permit has not been issued under the Motor Vehicles Act but which has been used for transport of passengers for hire or reward, tax shall be levied at such rate as is specified for similar motor vehicles in item 7 of this Schedule, as if permit had been issued for the vehicles;
- (3) in respect of trailers coming under items 9 and 10 of this Schedule, two or more vehicles shall not be chargeable in respect of the same trailer;
- (4) tax for the last one month and two months of a quarter shall be $\frac{1}{3}$ and $\frac{2}{3}$ of the quarterly tax respectively, rounded off to the nearest multiple of rupees ten in the case of tax up to rupees thousand and multiple of rupees hundred in the case of tax exceeding rupees thousand;
- (5) the rates of tax in respect of vehicles other than those fitted with pneumatic tyres shall be 150% of the rates specified in this Schedule for similar vehicles;
- (6) a stage carriage if permitted to operate on special or temporary permit as a contract carriage, a tax at the rate of Rs.330 (Rupees three hundred and thirty only) per day shall be levied in respect of such vehicle, having a seating capacity exceeding forty and at the rate of Rs.200 (Rupees two hundred only) per day in respect of such vehicle having a seating capacity not exceeding forty.

¹[(7) In the case of Contract Carriage having ordinary seats, push back seats and sleeper berths, tax shall be realised for the vehicle on the basis of actual number of seats of each kind, at the rate prescribed in the schedule.”]

²(8) in the case of Caravan coming under item (iii) of serial number 11 of the SCHEDULE, the trimonthly tax rate will be reduced to fifty per cent for the rental and contract Caravans of Tourism Department subject to the conditions as may be specified by the Government.

¹ Inserted by The Kerala Finance Act, 2014 (Act 29 of 2014) w.e.f 01.04.2014

² Inserted by The Kerala Finance Act, 2022 w.e.f 01.04.2022

Annexure-I

ONE TIME TAX

[See Proviso to Section 3(1)]

Sl.No	Class of Vehicle	Rate of one-time tax
1	2	3
A	New Motor Cycles (including Motor Scooters and Cycles with attachments for propelling the same by mechanical power) and Three wheelers (including Tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and Private Service Vehicle for personal use (NTV), Motor Cars, Motor Cabs, Tourist Motor Cabs, and Construction Equipment vehicles.	
⁶ [1]	Motor cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bi cycles of all categories with or without side car or drawing a trailer having purchase value up to rupees one lakh ⁸ [other than electric vehicles]	⁹ [13%] of the purchase value of the vehicle
⁶ [2]	Motor cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bi cycles of all categories with or without side car or drawing a trailer having purchase value above rupees one lakh and up to rupees two lakh ⁸ [other than electric vehicles]	⁹ [15 %] of the purchase value of the vehicle
⁶ [2A]	Motor cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bi cycles of all categories with or without side car or drawing a trailer having purchase value above rupees two lakh ⁸ [other than electric vehicles]	⁷ [21 %] of the purchase value of the vehicle
² [3]	Three wheelers (including tri cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers ⁸ [other than electric vehicles]	⁸ [8%] of the purchase value of the vehicle
³ [4]	Motor Cars and Private Service Vehicles for personal use (Non-Transport Vehicles) having purchase value up to rupees five lakh ⁸ [other than electric vehicles]	⁹ [10%] of the purchase value of the vehicle
³ [5]	Motor Cars and Private Service Vehicles for personal use (Non-Transport Vehicles) having purchase value more than rupees five lakhs and up to rupees ten lakhs ⁸ [other than electric vehicles]	⁹ [13%] of the purchase value of the vehicle
³ [6]	Motor Cars and Private Service Vehicles for personal use (Non-Transport Vehicles) having purchase value more than rupees ten lakhs and up to rupees fifteen lakhs ⁸ [other than electric vehicles]	⁹ [15%] of the purchase value of the vehicle
³ [7]	Motor Cars and Private Service Vehicles for personal use (Non-Transport Vehicles) having purchase value more than rupee fifteen lakhs ⁵ [and up to rupees twenty lakhs] ⁸ [other than electric vehicles]	⁹ [17%] of the purchase value of the vehicle
⁵ [7A]	Motor Cars and Private Service Vehicles for personal use (Non-Transport Vehicles) having purchase value of more than rupees twenty lakhs ⁸ [other than electric vehicles]	⁹ [22%] of the purchase value of the vehicle

⁸ [7B]	Electric motor cycles, Electric Motor cars, Electric Private Service Vehicles for personal use and Electric three wheeled vehicle for personal use.	⁸ [5%] of the purchase value of the vehicle]
¹ [8]	Motor cabs having cubic capacity below 1500cc ⁵ [and having purchase value up to rupees twenty lakhs ⁹ (other than electric vehicles)]	6% of the purchase value of the vehicle]
⁵ [8A]	Motor cabs having cubic capacity below 1500cc and having purchase value more than rupees twenty lakhs ⁹ (other than electric vehicles)	20% of the purchase value of the vehicle]
¹ [9]	Tourist motor cabs having cubic capacity below 1500cc and having purchase value up to rupees ten lakhs ⁹ (other than electric vehicles)	6% of the purchase value of the vehicle]
¹ [10]	Tourist motor cabs having cubic capacity below 1500cc and having purchase value above rupees ten lakhs ⁵ [and up to rupees twenty lakhs ⁹ (other than electric vehicles)]	10% of the purchase value of the vehicle]
⁵ [10A]	Tourist motor cabs having cubic capacity below 1500cc and having purchase value more than rupees twenty lakhs ⁹ (other than electric vehicles)]	20% of the purchase value of the vehicle]
¹ [11]	Motor Cabs & Tourist Motor Cabs having cubic capacity of 1500 cc & above and having purchase value up to rupees fifteen lakhs ⁹ (other than electric vehicles)	10% of the purchase value of the vehicle]
¹ [12]	Motor Cabs & Tourist Motor Cabs having cubic capacity of 1500 cc & above and having purchase value of more than rupees fifteen lakhs ⁵ [and up to rupees twenty lakhs ⁹ (other than electric vehicles)]	15% of the purchase value of the vehicle]
⁵ [12A]	Motor Cabs & Tourist Motor Cabs having cubic capacity of 1500 cc & above and having purchase value of more than rupees twenty lakhs ⁹ (other than electric vehicles)	20% of the purchase value of the vehicle]
⁹ [12B]	Electric Motor Cabs and Electric Tourist Motor Cabs	5% of the purchase value of the vehicle]
⁴ [13]	Construction equipment vehicles such as excavators, loaders, backhoe, compactor rollers, road rollers, dumpers, motor graders, mobile cranes, dozers, forklift trucks, self-loading concrete mixers etc.	⁸ [8%] of the purchase value of the vehicle]
⁴ [B]	Motor cycles (including motor scooter and cycles with attachments for propelling the same by mechanical power) and three wheelers (including tri cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and private service vehicle for personal use (NTV) and motor cars which were originally registered in other states on or after 1st April 2007 and migrated to Kerala State	As per Table below]

4[C]	Motor cycles (including motor scooter and cycles with attachments for propelling the same by mechanical power) and three wheelers (including tri cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and private service vehicle for personal use (NTV) and motor cars which were registered on or after 1st April 2007 and are reclassified from the category of transport vehicles	As per the Table below]
4[D]	Construction equipment vehicles which are originally registered in other state on or after 1st April 2010 and migrated to the Kerala State	As per Table below]
1[E]	Motor cabs and Tourist motor cabs which are originally registered in other state on or after 1st April, 2014 and migrated to the Kerala State	As per Table below]
1[F]	Motor cabs and Tourist motor cabs which were registered on or after 1st April 2014 and reclassified from the category of Non-Transport Vehicle	As per Table below]

TABLE

SI No	Age of vehicle from the month of original registration	Percentage of one-time tax leviable under A above
1	Not more than 1year	100%
2	more than 1year but not more than 2years	93%
3	more than 2 years but not more than 3 years	87%
4	more than 3 years but not more than 4 years	80%
5	more than 4years but not more than 5 years	73%
6	more than 5 years but not more than 6 years	67%
7	more than 6 years but not more than 7 years	60%
8	more than 7 years but not more than 8 years	53%
9	more than 8 years but not more than 9 years	47%
10	more than 9years but not more than 10 years	40%
11	more than 10 years but not more than 11 years	33%
12	more than 11years but not more than 12 years	27%
13	more than 12 years but not more than 13 years	20%
14	more than 13 years but not more than 14 years	13%
15	more than 14 years but not more than 15 years	7%

¹As per Fianance Act 2014 wef 01.04.2014

²As per Fianance Act 2007 wef 01.04.2007

³As per Fianance Act 2012 wef 01.04.2012

⁴As per Fianance Act 2010 wef 01.04.2010

⁵As per Kerala Taxation laws(Amendment) Act, 2014 wef 13.11.2014

⁶As per Finance Act 2015 wef 01.04.2015

⁷As per Finance Act 2019 wef 01.04.2019

⁸As per Finance Act 2020 wef 01.04.2020

⁹As per Finance Act 2023 wef 01.04.2023

Annexure- II

Lump sum Tax

[See Proviso to Section 3(1)and Section 4(1)]

Sl.No	Class of Vehicle	Rate of tax for 5 years (in Rupees)
*A	Old Motor cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bi cycles of all categories with or without side car or drawing a trailer	900
*B	Three Wheelers (including tricycles and Cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers	900
****C	New e-rickshaws and e-rickshaws which were originally registered in other States on or after 1st April 2018 and migrated to the state of Kerala	2000
CA	New autorickshaws and autorickshaws which were originally registered in other States on or after 1st April 2010 and migrated to the state of Kerala	**2500
*D	Old Motor cabs	7000
*E	Tourist Motor cabs	8500
*F	Motor Cars having ULW not exceeding 750 Kg	6400
*G	Motor Cars having ULW more than 750 Kg but not more than 1500Kg	8600
*H	Motor Cars having ULW more than 1500Kg	10600
***I	Goods Carriages having GVW up to 3000 Kg	
(i)	Motor Cycle trucks not exceeding 300 Kg	3000
(ii)	Goods Carriages with GVW not exceeding 1000 Kg	5000
(iii)	Goods Carriages with GVW exceeding 1000Kg but not exceeding 1500 Kg	9400
(iv)	Goods Carriages with GVW exceeding 1500Kg but not exceeding 2000 Kg	12200
(v)	Goods Carriages with GVW exceeding 2000Kg but not exceeding 3000 Kg	15600

*As per Finance Act 2014

**As per Finance Act 2010

***As per Finance Act 2016

****As per Finance Act,2018

***Annexure III**

[See Section 3(6)]

Sl.No. (1)	Class of Vehicle (2)	Amount of Tax (3)	
		Period of stay exceeding 30 days and up to one year	Period of stay exceeding one year
1	Motor Cycle and Three Wheelers	1/15 th of the one-time tax specified in Annexure I	One time tax proportionate to the rate specified in Annexure I
2	Motor Cars	1/15 th of the one-time tax specified in Annexure I	One time tax proportionate to the rate specified in Annexure I
3	Private Service Vehicle for Personal Use		
	A Passenger capacity up to 10 seats – for every passenger	1/15 th of the one-time tax specified in Annexure I	One time tax proportionate to the rate specified in Annexure I
	B Passenger capacity more than 10 seats– for every passenger	1/15 th of the one-time tax specified in Annexure I	One time tax proportionate to the rate specified in Annexure I
4.	Construction Equipment Vehicles	1/15 th of the one-time tax specified in Annexure I	One time tax proportionate to the rate specified in Annexure I
5.	Other Non-Transport Vehicles	Quarterly Tax specified in the schedule for every quarter	Quarterly Tax specified in the schedule for every quarter

* As per Finance Act, 2018

***Annexure IV**
(Short Term Tax)
[See Section 3(7)]

Motor Vehicles brought to the State from any other Country for Temporary use in the State.		
Sl. No.	Period of Stay	Amount of Tax
i)	for the first month of stay or part there of	Rs. 10,000/-
ii)	for every subsequent month of stay or part there of	Rs. 5,000/-

* As per Finance Act, 2014 (Separate Annexure insisted as per Finance Act 2018)

