

# KMVT ACT

## THE SCHEDULE [See section 3 (1)]

Sl. No.	Class of Vehicle					Rate of Quarterly Tax (in Rupees)	With effect from
1.	<b>Motor Cycle</b> (including Motor Scooters and cycles with attachment for propelling the same by mechanical power)						
(a)	Bi-cycles not exceeding 95 cc (Engine Capacity)					35.00	01.04.07
	By-cycles exceeding 95 cc with or without side car or driving a trailer					45.00	"
2.	<b>Three Wheelers</b> (including tri-cycles and cycle Rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers						
(a)	Tricycle / Cycle rickshaws					35.00	"
(b)	Three Wheelers					45.00	"
3	<b>Goods Carriages</b>						
(i)	<b>Goods Carriages other than those fitted with tipping mechanism</b>						
(a)	Motor Cycles trucks not exceeding			300 Kg.	in gross vehicle weight	135.00	"
(b)	Vehicles not exceeding			1000 Kg.	"	220.00	"
(c)	Vehicles exceeding	1000 Kg.		1500 Kg.	"	420.00	"
(d)	-do-	1500 Kg.	but not exceeding	2000 kg.	-do-	550.00	"
(e)	-do-	2000 Kg.	-do-	3000 Kg.	-do-	705.00	"
(f)	-do-	3000 Kg.	-do-	4000 Kg.	-do-	840.00	"
(g)	-do-	4000 Kg.	-do-	5500 Kg.	-do-	1210.00	"
(h)	-do-	5500 Kg.	-do-	7000 Kg.	-do-	1430.00	"
(i)	-do-	7000 Kg.	-do-	9000 Kg.	-do-	1760.00	"
(j)	-do-	9000 Kg.	-do-	9500 Kg.	-do-	1870.00	"
(k)	-do-	9500 Kg.	-do-	10500 Kg.	-do-	2090.00	"
(l)	-do-	10500 Kg.	-do-	11000 Kg.	-do-	2310.00	"
(m)	-do-	11000 Kg.	-do-	12000 Kg.	-do-	2530.00	"
(n)	-do-	12000 Kg.	-do-	13000 Kg.	-do-	2750.00	"
(o)	-do-	13000 Kg.	-do-	14000 Kg.	-do-	2970.00	"
(p)	-do-	14000 Kg.	-do-	15000 Kg.	-do-	3080.00	"
(q)	-do-	15000 Kg.	-do-	20000 Kg.	-do-	3080.00+ Rs.110 for every 250 Kg. or part thereof in excess of 15000 Kg.	"
(r)	-do-	20000Kg.				5280.00+ Rs.220/- for every 250 Kg. or part thereof in excess of 20000 Kg.	01.04.2010

<b>(ii)</b>	<b>Goods Carriages fitted with tipping mechanism(Tipper Goods Carriages)</b>						
(a)	Motor Cycles trucks not exceeding			300 Kg.	in gross vehicle weight	170.00	01.04. 2010
(b)	Vehicles not exceeding			1000 Kg.	„	280.00	„
(c)	Vehicles exceeding	1000 Kg.		1500 Kg.	„	530.00	„
(d)	-do-	1500 Kg.	but not exceeding	2000 kg.	-do-	690.00	„
(e)	-do-	2000 Kg.	-do-	3000 Kg.	-do-	880.00	„
(f)	-do-	3000 Kg.	-do-	4000 Kg.	-do-	1050.00	„
(g)	-do-	4000 Kg.	-do-	5500 Kg.	-do-	1510.00	„
(h)	-do-	5500 Kg.	-do-	7000 Kg.	-do-	1790.00	„
(i)	-do-	7000 Kg.	-do-	9000 Kg.	-do-	2200.00	„
(j)	-do-	9000 Kg.	-do-	9500 Kg.	-do-	2350.00	„
(k)	-do-	9500 Kg.	-do-	10500 Kg.	-do-	2610.00	„
(l)	-do-	10500 Kg.	-do-	11000 Kg.	-do-	2900.00	„
(m)	-do-	11000 Kg.	-do-	12000 Kg.	-do-	3160.00	„
(n)	-do-	12000 Kg.	-do-	13000 Kg.	-do-	3440.00	„
(o)	-do-	13000 Kg.	-do-	14000 Kg.	-do-	3710.00	„
(p)	-do-	14000 Kg.	-do-	15000 Kg.	-do-	3850.00	„
(q)	-do-	15000 Kg.				3850.00+	„
						Rs.140 for every 250 Kg. or part thereof in excess of 15000 Kg.	
4.	<b>Trailers used for carrying goods</b>						
(a)	For each Trailer not exceeding			1000 Kg.	in gross vehicle weight	155.00	01.04. 2007
(b)	For each Trailer exceeding	1000 Kg.	but not exceeding	1500 Kg.	in laden weight	320.00	„
(c)	-do-	1500 Kg.	-do-	2000 Kg.	-do-	430.00	„
(d)	-do-	2000 Kg.	-do-	3000 Kg.	-do-	585.00	„
(e)	-do-	3000 Kg.	-do-	4000 Kg.	-do-	790.00	„
(f)	-do-	4000 Kg.	-do-	5500 Kg.	-do-	1000.00	„
(g)	-do-	5500 Kg.	-do-	7000 Kg.	-do-	1320.00	„
(h)	-do-	7000 Kg.	-do-	9000 Kg.	-do-	1540.00	„
(i)	-do-	9000 Kg.	-do-	9500 Kg.	-do-	1650.00	„
(j)	-do-	9500 Kg.	-do-	10500 Kg.	-do-	1760.00	„

							"	
(k)	-do-	10500 Kg.	-do-	12000 Kg.	-do-	1980.00	"	
(l)	-do-	12000 Kg.	-do-	13000 Kg.	-do-	2090.00	"	
(m)	-do-	13000 Kg.	-do-	14000 Kg.	-do-	2200.00	"	
(n)	-do-	14000 Kg.	-do-	15000 Kg.	-do-	2310.00	"	
(o)	-do-	15000 Kg.	-do-	20000 Kg.	-do-	2310.00+ Rs110 for every 250 Kg or part thereof in excess of 15000 Kg.	"	
(p)	-do-	20000 Kg.				4510.00+ Rs.220 for every 250 Kg. or part thereof in excess of 20000 Kg	01.04. 2010	
<b>5.</b>	<b>Private Service Vehicles for every seated passenger (other than driver)</b>					155.00	01.04. 2007	
<b>6.</b>	<b>Private Service Vehicle for Personal Use(Non-Transport)</b>							
(a)	Not more than ten seats, for every seated passenger (other than driver)					80.00	01.04.2007	
(b)	More than 10 seats, for every passenger (other than driver)					145.00	"	
<b>7.</b>	<b>Motor Vehicles plying for hire &amp; used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, '88</b>							
(i)	<b>Vehicles permitted to ply solely as contract carriages and to carry</b>							
(a)	Not more than two passengers (Autorickshaw)					60.00	01.04.1997	
(b)	Three passengers (Autorickshaw)					Petrol driven Diesel driven	120.00 130.00	"
(c)	More than 3 passengers but not more than 6 passengers other than tourist motor cabs (motor cab)					Petrol driven Diesel driven	240.00 260.00	"
(d)	More than 6 passengers but not more than 12 passengers - for every passenger					310.00	01.04.2007	
(e)	Vehicles permitted to operate within the State – More than 12 passengers but not more than 20 passengers - for every passenger					530.00	"	
	More than 20 passengers - for every passenger					750.00	"	
(f)	Vehicles operating Inter-State,- More than 12 passengers - for every passenger					1540.00	"	
(g)	Tourist Motor Cabs					Petrol driven Diesel driven	320.00 340.00	01.04.1997
(ii)	<b>Vehicles permitted to ply solely as stage carriages</b>							
(a)	Ordinary services - for every seated passenger (other than driver and conductor) which the vehicle is permitted to carry					600.00	01.10.2001	
(b)	Fast Passenger and Express Services - for every seated passenger other than driver and conductor which the vehicle is permitted to carry					690.00	"	
(c)	For every standing passenger the vehicle (whether Ordinary, Fast Passenger or Express service) is permitted to carry					210.00	"	
(d)	For every standing passenger if the vehicle with only city / town permit (whether Ordinary, Fast Passenger or Express Service) is permitted to carry					150.00	"	
<b>8.</b>	<b>Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipments) used for the haulages solely and weighing.</b>							
(a)	Not more than	1000 Kg.			In ULW	70.00	01.04.2007	
(b)	More than	1000 Kg.	but not more than	2000 Kg.	"	120.00	"	
(c)	"	2000 Kg.	"	4000 Kg.	"	230.00	01.04.2007	
(d)	"	4000 Kg.	"	6000 Kg.	"	350.00	"	

(e)	"	6000 Kg.	"	8000 Kg.	"	505.00	"
(f)	"	8000 Kg.	"	9000 Kg.	"	570.00	"
(g)	Exceeding	9000 Kg.	"	570.00+	"	Rs.25 for every 250 Kg. or part thereof in excess of 9000 Kg.	"
<b>9.</b>	<b>Double-axle trailers</b> 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	155.00	01.04.2007
(b)	Exceeding	1000 Kg.	but not exceeding	1500 Kg.	"	255.00	"
(c)	"	1500 Kg.	"	2000 Kg.	"	350.00	"
(d)	"	2000 Kg.	"	3000 Kg.	"	460.00	"
(e)	"	3000 Kg.	"	4000 Kg.	"	630.00	"
(f)	"	4000 Kg.	"	5500 Kg.	"	805.00	"
(g)	"	5500 Kg.	"	7000 Kg.	"	990.00	"
(h)	"	7000 Kg.	"	9000 Kg.	"	1210.00	"
(i)	"	9000 Kg.	"	9500 Kg.	"	1320.00	"
(j)	"	9500 Kg.	"	10500 Kg.	"	1430.00	"
(k)	"	10500 Kg.	"	12000 Kg.	"	1540.00	"
(l)	"	12000 Kg.	"	13000 Kg.	"	1650.00	"
(m)	"	13000 Kg.	"	14000 Kg.	"	1760.00	"
(n)	"	14000 Kg.	"	15000 Kg.	"	1870.00	"
(o)	Exceeding	15000 Kg.	"	1870.00+	"	Rs.110 for every 250 Kg. or part thereof in excess of 15000 Kg.	"
<b>10.</b>	<b>(i) Fire engine, Fire Tenders, Road Water Sprinklers etc</b>						
(a)	Not Exceeding	1000 Kg.			In gross vehicle weight	35.00	01.04.2007
(b)	Exceeding	1000 Kg.	but not exceeding	1500 Kg.	"	55.00	"
(c)	"	1500 Kg.	"	2275 Kg.	"	80.00	"
(d)	"	2275 Kg.	"	3050 Kg.	"	100.00	"
(e)	"	3050 Kg.	"	4300 Kg.	"	110.00	"
(f)	"	4300 Kg.	"	5575 Kg.	"	120.00	"
(g)	"	5575 Kg.	"	7600 Kg.	"	145.00	"
(h)	"	7600 Kg.	"	9000 Kg.	"	165.00	"
(i)	Exceeding	9000 Kg.	"	165.00+	"	Rs.25 for every 1000 Kg. or part thereof in excess of 9000 Kg.	"
	<b>(ii) Additional tax payable in respect of such vehicles for drawing trailers including Fire Engine and Trailer Pumps:</b>						
(a)	For each trailer not exceeding	1000 Kg.			in gross vehicle weight	30.00	01.04. 2007
(b)	For each trailer exceeding	1000 Kg.	but not exceeding	1500 Kg.	"	50.00	"
(c)	"	1500 Kg.	"	2250 Kg.	"	65.00	"
(d)	"	2250 Kg.	"		"	80.00	"
<b>10.(iii)</b>	<b>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.</b>						

(a)	Not Exceeding	1000 Kg.			In gross vehicle weight	35.00	01.04.2007	
(b)	Exceeding	1000 Kg.	but not exceeding	1500 Kg.	"	55.00	"	
(c)	"	1500 Kg.	"	2275 Kg.	"	80.00	"	
(d)	"	2275 Kg.	"	3050 Kg.	"	100.00	"	
(e)	"	3050 Kg.	"	4300 Kg.	"	110.00	"	
(f)	"	4300 Kg.	"	5575 Kg.	"	120.00	"	
(g)	"	5575 Kg.	"	7600 Kg.	"	145.00	"	
(h)	"	7600 Kg.	"	9000 Kg.	"	165.00	"	
(i)	Exceeding	9000 Kg.			"	165.00+		
						Rs.25 for every 1000 Kg. or part thereof in excess of 9000 Kg.	"	
<b>11.</b>	<b>(i) Motor Car (payable every two years)</b>							01.04.2007
	(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	"
	<b>(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-</b>							
	(a)	For each trailer not exceeding 1000 Kg. in gross vehicle weight					35.00	01.04.2007
	(b)	For each trailer exceeding 1000 Kg. in gross vehicle weight					55.00	"
<b>12</b>	<b>Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule-</b>							
	(a)	Weighing not more than 750 Kg. in unladen weight					100.00	01.04.2007
	(b)	Weighing more than 750 Kg. but not more than 1500 Kg. in unladen weight					110.00	"
	(c)	Weighing more than 1500 Kg. but not more than 2250 Kg. in unladen weight					145.00	"
	(d)	Weighing more than 2250 Kg. in unladen weight					165.00	"
	(e)	Break down vans used for taking disabled vehicles					120.00	"
<b>13.</b>	<b>1. Educational Institution Bus</b>							
	(a)	Vehicles with 20 or less seats including the of the driver					500.00	01.04. 1997
	(b)	Vehicles with more than 20 seats					1000.00	"
	<b>2.</b>	<b>Ambulance</b>					550.00	01.04.2007
	<b>3.</b>	<b>Tractor</b>					220.00	"
	<b>4.</b>	<b>Vehicles exclusively used for imparting instructions in driving of motor vehicles,-</b>						
	(a)	Light motor vehicles excluding Motor Car					550.00	"
	(b)	Medium goods / passenger vehicles					1100.00	"
	(c)	Heavy goods / passenger vehicles					1650.00	"

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."

**Annexure-I**  
**ONE TIME TAX**  
**[See Proviso to Section 3(1)]**

<i>Sl.No</i>	<i>Class of Vehicle</i>	<i>Rate of one time tax</i>
1	2	3
<b>A.</b>	New Motor Cycles (including Motor Scooters 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), Motor Cars and Construction Equipment vehicles	
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	6% of the purchase value of the vehicle (wef 01.04.2007)
2	Three wheelers(including tri cycles and cycle rikshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers	6% of the purchase value of the vehicle (wef 01.04.2007)
3	Motor Cars and Private service vehicle for personal use(NTV) having Purchase Value up to rupees five lakhs	6% of the purchase value of the vehicle (wef 01.04.2012)
4	Motor Cars and Private service vehicle for personal use(NTV) having Purchase Value of more than rupees five lakhs and up to rupees ten lakhs	8% of the purchase value of the vehicle (wef 01.04.2012)
5	Motor Cars and Private service vehicle for personal use(NTV) having Purchase Value of more than rupees ten lakhs and up to rupees fifteen lakhs	10% of the purchase value of the vehicle (wef 01.04.2012)
6	Motor Cars and Private service vehicle for personal use(NTV) having Purchase Value of more than rupees fifteen lakhs	15% of the purchase value of the vehicle (wef 01.04.2012)
7	Construction equipment vehicles such as such as excavators, loaders, backhoe, compactor rollers, road rollers, dumpers, motor graders ,mobile cranes, dozers, forklift trucks, self loading concrete mixers etc.	6% of the purchase value of the vehicle (wef 01.04.2010)
<b>B</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	As per Table below

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 1<sup>st</sup> April 2007 and migrated to Kerala State

**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 1<sup>st</sup> April 2007 and are reclassified from the category of transport vehicles

As per the Table below

**D**

Construction equipment vehicles which are originally registered in other state on or after 1<sup>st</sup> April 2010 and migrated to the Kerala State

As per Table below



**TABLE**

Sl No	Age of vehicle from the month of original registration	Percentage of one time tax leviable under A above
1	Not more than 1 year	100%
2	more than 1 year but not more than 2 years	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 4 years 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 9 years but not more than 10 years	40%
11	more than 10 years but not more than 11 years	33%
12	more than 11 years 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%

**Annexure- II**  
**Lump sum Tax**  
**[See Proviso to Section 3(1) and 4(1)]**

<i>Class of Vehicle</i>	<i>Rate of tax</i>
New autorickshaws and autorickshaws which were originally registered in other States on or after 1 <sup>st</sup> April 2010 and migrated to Kerala State with seating capacity three excluding driver	Rs.2000/- for five years (wef 01.04.2010)