

## THE SCHEDULE

[See section 3 (1)]

Sl. No.	Class of Vehicle					Rate of Quarterly Tax (in Rupees)
1.	<b>Motor Cycle</b> (including Motor Scooters and cycles with attachment for propelling the same by mechanical power)					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					45.00
<b>3.</b>	<b>Goods Carriages</b>					
<sup>2</sup> (i)	<b>Goods Carriages other than those fitted with tipping mechanism</b>					
(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-	<sup>3</sup> 5990.00+ Rs.190/- for every 250 Kg. or part thereof in excess of 20000 Kg.

<sup>1</sup> Tax revised as per Finance Act 2014 w.e.f 01.04.2014

<sup>2</sup> Tax revised as per Finance Act 2016 w.e.f 18.07.2016

<sup>3</sup> Tax revised as per Finance Act 2020 w.e.f 01.04.2020

<b>1(ii) Goods Carriages fitted with tipping mechanism (Tipper Goods Carriages)</b>						
(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
<sup>2</sup> [(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.]
<b>14.</b>	<b>Trailers used for carrying goods</b>					
(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

<sup>1</sup> Tax revised as per Finance Act 2016 w.e.f 18.07.2016

<sup>2</sup> 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	
<sup>2</sup> (a)	and to carry not more than three passengers (Autorickshaw) <sup>3</sup> {and using fuel petrol and diesel}	125.00
<sup>3</sup> (aa)	and to carry not more than three passengers (Autorickshaw) and using fuel other than petrol and diesel	115.00
<sup>3</sup> (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
<sup>2</sup> (b)	and to carry more than 2 passengers but not more than 6 passengers other than tourist motor cabs (motor cab)	350.00
<sup>2</sup> (c)	Tourist Motor Cabs	425.00
	Vehicles permitted to operate within the State	
	<sup>1</sup> (i) Ordinary Contract Carriage permitted to carry more than 6 passengers but not more than 12 passengers-for every passenger	<sup>5</sup> 280.00
	<sup>1</sup> (ii) Ordinary Contract Carriage permitted to carry more than 12 passengers but not more than 20 passengers-for every passenger	<sup>5</sup> 480.00
	<sup>1</sup> (iii) Ordinary Contract Carriage permitted to carry more than 20 passengers- for every passenger	<sup>5</sup> 680.00
	<sup>2</sup> (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	<sup>5</sup> 450.00
(d)	<sup>2</sup> (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	<sup>5</sup> 680.00
	<sup>2</sup> (vi) Contract Carriage fitted with push back seat and permitted to carry more than 20 passengers- for every passenger	<sup>5</sup> 900.00
	<sup>2</sup> (vii) Contract Carriage fitted with sleeper berths and permitted to carry more than 6 passengers but not more than 12 passengers-for every passenger	<sup>5</sup> 900.00
	<sup>2</sup> (viii) Contract Carriage fitted with sleeper berths and permitted to carry more than 12 passengers but not more than 20 passengers-for every passenger	<sup>5</sup> 1350.00
	<sup>2</sup> (ix) Contract Carriage fitted with sleeper berths and permitted to carry more than 20 passengers- for every passenger	<sup>5</sup> 1800.00
	Vehicles <sup>6</sup> operating Inter-State after obtaining permit under sub-section (9) of section 88 of Motor Vehicles Act,1988 (Central Act 59 of 1988)	
(e)	<sup>1</sup> (i) Ordinary Contract Carriage permitted to carry more than 6 passengers- for every passenger	<sup>7</sup> 1500.00
	<sup>2</sup> (ii) Contract Carriage with push back seats and permitted to carry more than 6 passengers- for every passenger	<sup>7</sup> 2000.00
	<sup>2</sup> (iii) Contract Carriage with sleeper berths and permitted to carry more than 6 passengers- for every passenger	<sup>7</sup> 3000.00
	Vehicles registered in Other States and entering Kerala after obtaining permit under sub-sections (8) <sup>8</sup> of Section 88 of the Motor Vehicles Act,1988(Central Act 59 of 1988)	
(f)	<sup>2</sup> (i) Ordinary Contract Carriage permitted to carry more than 6 passengers- for every passenger	<sup>4</sup> 2250.00
	<sup>2</sup> (ii) Contract Carriages with push back seats and permitted to carry more than 6 passengers - for every passenger	<sup>4</sup> 3000.00
	<sup>2</sup> (iii) Contract Carriages with sleeper berths and permitted to carry more than 6 passengers- for every passenger	<sup>3</sup> 4000.00

<sup>1</sup> Tax revised as per Finance Act 2007 w.e.f 01.04.2007.

<sup>2</sup> Tax revised as per Finance Act 2014 w.e.f 01.04.2014

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

<sup>4</sup> Tax revised as per Finance Act 2016 w.e.f 18.07.2016

<sup>5</sup> Tax revised as per Finance Act 2023 w.e.f 01.04.2023

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

<sup>7</sup> Tax revised as per Finance Act 2024 w.e.f 01.04.2024

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

(ii)	<b>Motor Vehicles <sup>5</sup>[owned by Government or Aided Educational Institutions and] permitted to ply as Contract Carriages and solely used as Educational Institution Bus</b>					
<sup>1</sup> (a)	Vehicles with 20 or less seats including driver					500.00
<sup>1</sup> (b)	Vehicles with more than 20 seats					1000.00
<sup>5</sup> [(iia)	<b>Motor Vehicles owned by other Educational Institutions and permitted to ply as Contract Carriages and solely used as Educational Institution Bus</b>					
(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]
<sup>2</sup> (iii)	<b>Vehicles to ply solely as Stage Carriages <sup>4</sup>[based on passenger capacity]</b>					
(a)	Ordinary services - for every seated passenger (other than driver and conductor) which the vehicle is permitted to carry					<sup>6</sup> 540.00
(b)	Fast Passenger and Express Services - for every seated passenger other than driver and conductor which the vehicle is permitted to carry					<sup>6</sup> 620.00
(c)	For every standing passenger the vehicle (whether Ordinary, Fast Passenger or Express service) is permitted to carry					<sup>6</sup> 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					<sup>6</sup> 140.00
<sup>4</sup> (iv)	<b>Vehicles to ply solely as stage carriages- based on floor area</b>					
(a)	Ordinary services other than city/town services					<sup>6</sup> Rs.1050 per square metre or part thereof
(b)	Ordinary city/town services					<sup>6</sup> Rs.890 per square metre or part thereof
(c)	Fast passenger and other higher-class services					<sup>6</sup> Rs.1140 per square metre or part thereof
<sup>3</sup> 8.	<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
(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.

<sup>1</sup> Tax revised as per Finance Act 1997 w.e.f 01.04.1997

<sup>2</sup> Tax revised w.e.f 01.10.2001

<sup>3</sup> Tax revised as per Finance Act 2007 w.e.f 01.04.2007

<sup>4</sup> Tax revised as per Finance Act 2016 w.e.f 18.07.2016

<sup>5</sup> Tax revised as per Finance Act 2020 w.e.f 01.04.2020

<sup>6</sup> Tax revised as per Finance Act 2023 w.e.f 01.04.2023

<b>19.</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	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.
<b>210.</b>	<b>(i) Fire engine, Fire Tenders, Road Water Sprinklers etc</b>					
(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
	<b><sup>2</sup>(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
(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

<sup>1</sup> Tax revised as per Finance Act 2016 w.e.f 18.07.2016

<sup>2</sup> Tax revised as per Finance Act 2007 w.e.f 01.04.2007

	<sup>1</sup> (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	<sup>2</sup> 35.00
(b)	Exceeding	1000 Kg.	but not exceeding	1500 Kg.	-do-	<sup>2</sup> 55.00
(c)	-do-	1500 Kg.	-do-	2275 Kg.	-do-	<sup>2</sup> 80.00
(d)	-do-	2275 Kg.	-do-	3050 Kg.	-do-	<sup>2</sup> 100.00
(e)	-do-	3050 Kg.	-do-	4300 Kg.	-do-	<sup>2</sup> 110.00
(f)	-do-	4300 Kg.	-do-	5575 Kg.	-do-	<sup>2</sup> 120.00
(g)	-do-	5575 Kg.	-do-	7600 Kg.	-do-	<sup>2</sup> 145.00
(h)	-do-	7600 Kg.	-do-	9000 Kg.	-do-	<sup>2</sup> 165.00
(i)	Exceeding	9000 Kg.			-do-	<sup>2</sup> 165.00+ Rs.25 for every 1000 Kg. or part thereof in excess of 9000 Kg.
<b>11</b>	<sup>2</sup> (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
	<sup>2</sup> (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
	<sup>3</sup> (iii) Caravan/Camping Trailer-for every square meter or part thereof of the floor area					1000.00
<b>412</b>	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
<b>13</b>	<sup>3</sup> 1. Generator Van/Compressor/Rig					
	(a)	Light Motor Vehicle				1000.00
	(b)	Medium Motor Vehicle				1500.00
	(c)	Heavy Motor Vehicle				2000.00
	<sup>2</sup>	Ambulance				550.00
	<sup>2</sup>	Tractor				220.00
	<sup>2</sup>	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
<b>514</b>	Omitted					
<b>415</b>	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

<sup>1</sup> Inserted vide finance Act 2010 wef 01.04.2010

<sup>2</sup> Tax rate revised as per Finance Act 2007 w.e.f 01.04.2007

<sup>3</sup> Tax revised as per Finance Act 2014 w.e.f 01.04.2014

<sup>4</sup> Tax revised as per Finance Act 2016 w.e.f 18.07.2016

<sup>5</sup> 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.

<sup>1</sup>[(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.”]

<sup>2</sup>(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.

---

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

<sup>2</sup> 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.	
<sup>6</sup> [1]	<b>Motor cycles</b> (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 <b>up to rupees one lakh</b> <sup>8</sup> [other than electric vehicles]	<sup>9</sup> [13%] of the purchase value of the vehicle
<sup>6</sup> [2]	<b>Motor cycles</b> (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 <b>above rupees one lakh and up to rupees two lakh</b> <sup>8</sup> [other than electric vehicles]	<sup>9</sup> [15 %] of the purchase value of the vehicle
<sup>6</sup> [2A]	<b>Motor cycles</b> (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 <b>above rupees two lakh</b> <sup>8</sup> [other than electric vehicles]	<sup>7</sup> [21 %] of the purchase value of the vehicle
<sup>2</sup> [3]	<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 <sup>8</sup> [other than electric vehicles]	<sup>8</sup> [8%] of the purchase value of the vehicle
<sup>3</sup> [4]	<b>Motor Cars and Private Service Vehicles for personal use</b> (Non-Transport Vehicles) having purchase value <b>up to rupees five lakh</b> <sup>8</sup> [other than electric vehicles]	<sup>9</sup> [10%] of the purchase value of the vehicle
<sup>3</sup> [5]	<b>Motor Cars and Private Service Vehicles for personal use</b> (Non-Transport Vehicles) having purchase value <b>more than rupees five lakhs and up to rupees ten lakhs</b> <sup>8</sup> [other than electric vehicles]	<sup>9</sup> [13%] of the purchase value of the vehicle
<sup>3</sup> [6]	<b>Motor Cars and Private Service Vehicles for personal use</b> (Non-Transport Vehicles) having purchase value <b>more than rupees ten lakhs and up to rupees fifteen lakhs</b> <sup>8</sup> [other than electric vehicles]	<sup>9</sup> [15%] of the purchase value of the vehicle
<sup>3</sup> [7]	<b>Motor Cars and Private Service Vehicles for personal use</b> (Non-Transport Vehicles) having purchase value <b>more than rupee fifteen lakhs</b> <sup>5</sup> [and up to rupees twenty lakhs] <sup>8</sup> [other than electric vehicles]	<sup>9</sup> [17%] of the purchase value of the vehicle
<sup>5</sup> [7A]	<b>Motor Cars and Private Service Vehicles for personal use</b> (Non-Transport Vehicles) having purchase value of <b>more than rupees twenty lakhs</b> <sup>8</sup> [other than electric vehicles]	<sup>9</sup> [22%] of the purchase value of the vehicle



<sup>8</sup> [7B]	<b>Electric motor cycles, Electric Motor cars, Electric Private Service Vehicles for personal use and Electric three wheeled vehicle for personal use.</b>	<sup>8</sup> [5%] of the purchase value of the vehicle]
<sup>1</sup> [8]	<b>Motor cabs</b> having <b>cubic capacity below 1500cc</b> <sup>5</sup> [and having purchase value <b>up to rupees twenty lakhs</b> <sup>9</sup> (other than electric vehicles)]	<b>6%</b> of the purchase value of the vehicle]
<sup>5</sup> [8A]	<b>Motor cabs</b> having <b>cubic capacity below 1500cc</b> and having purchase value <b>more than rupees twenty lakhs</b> <sup>9</sup> (other than electric vehicles)	<b>20%</b> of the purchase value of the vehicle]
<sup>1</sup> [9]	<b>Tourist motor cabs</b> having <b>cubic capacity below 1500cc</b> and having purchase value <b>up to rupees ten lakhs</b> <sup>9</sup> (other than electric vehicles)	<b>6%</b> of the purchase value of the vehicle]
<sup>1</sup> [10]	<b>Tourist motor cabs</b> having <b>cubic capacity below 1500cc</b> and having purchase value <b>above rupees ten lakhs</b> <sup>5</sup> [and <b>up to rupees twenty lakhs</b> <sup>9</sup> (other than electric vehicles)]	<b>10%</b> of the purchase value of the vehicle]
<sup>5</sup> [10A]	<b>Tourist motor cabs</b> having <b>cubic capacity below 1500cc</b> and having purchase value <b>more than rupees twenty lakhs</b> <sup>9</sup> (other than electric vehicles)]	<b>20%</b> of the purchase value of the vehicle]
<sup>1</sup> [11]	<b>Motor Cabs &amp; Tourist Motor Cabs</b> having <b>cubic capacity of 1500 cc &amp; above</b> and having purchase value <b>up to rupees fifteen lakhs</b> <sup>9</sup> (other than electric vehicles)	<b>10%</b> of the purchase value of the vehicle]
<sup>1</sup> [12]	<b>Motor Cabs &amp; Tourist Motor Cabs</b> having <b>cubic capacity of 1500 cc &amp; above</b> and having purchase value of <b>more than rupees fifteen lakhs</b> <sup>5</sup> [and <b>up to rupees twenty lakhs</b> <sup>9</sup> (other than electric vehicles)]	<b>15%</b> of the purchase value of the vehicle]
<sup>5</sup> [12A]	<b>Motor Cabs &amp; Tourist Motor Cabs</b> having <b>cubic capacity of 1500 cc &amp; above</b> and having purchase value of <b>more than rupees twenty lakhs</b> <sup>9</sup> (other than electric vehicles)	<b>20%</b> of the purchase value of the vehicle]
<sup>9</sup> [12B]	<b>Electric Motor Cabs and Electric Tourist Motor Cabs</b>	<b>5%</b> of the purchase value of the vehicle]
<sup>4</sup> [13]	<b>Construction equipment vehicles</b> such as excavators, loaders, backhoe, compactor rollers, road rollers, dumpers, motor graders, mobile cranes, dozers, forklift trucks, self-loading concrete mixers etc.	<sup>8</sup> [8%] of the purchase value of the vehicle]
<sup>4</sup> [B]	<b>Motor cycles</b> (including motor scooter and cycles with attachments for propelling the same by mechanical power) and <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 and <b>private service vehicle for personal use (NTV)</b> and <b>motor cars</b> which were <b>originally registered in other states on or after 1st April 2007</b> and <b>migrated to Kerala State</b>	As per Table below]

4[C]	<b>Motor cycles</b> (including motor scooter and cycles with attachments for propelling the same by mechanical power) and <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 and <b>private service vehicle for personal use (NTV)</b> and <b>motor cars</b> 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]	<b>Construction equipment vehicles</b> 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]	<b>Motor cabs and Tourist motor cabs</b> 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]	<b>Motor cabs and Tourist motor cabs</b> 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%

<sup>1</sup>As per Fianance Act 2014 wef 01.04.2014

<sup>2</sup>As per Fianance Act 2007 wef 01.04.2007

<sup>3</sup>As per Fianance Act 2012 wef 01.04.2012

<sup>4</sup>As per Fianance Act 2010 wef 01.04.2010

<sup>5</sup>As per Kerala Taxation laws(Amendment) Act, 2014 wef 13.11.2014

<sup>6</sup>As per Finance Act 2015 wef 01.04.2015

<sup>7</sup>As per Finance Act 2019 wef 01.04.2019

<sup>8</sup>As per Finance Act 2020 wef 01.04.2020

<sup>9</sup>As 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	<b>Old Motor cycles</b> (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	<b>Three Wheelers</b> (including tricycles and Cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers	900
****C	<b>New e-rickshaws and e-rickshaws</b> which were originally <b>registered in other States</b> on or after <b>1<sup>st</sup> April 2018</b> and migrated to the state of Kerala	2000
**CA	<b>New autorickshaws and autorickshaws</b> which were originally <b>registered in other States</b> on or after <b>1<sup>st</sup> April 2010</b> 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	<b>Goods Carriages having GVW up to 3000 Kg</b>	
(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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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)]

<b>Motor Vehicles brought to the State from any other Country for Temporary use in the State.</b>		
<b>Sl. No.</b>	<b>Period of Stay</b>	<b>Amount of Tax</b>
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)