

Karnataka Motor Vehicles Taxation (Amendment) Act, 2009

8 of 2009

[19 March 2009]

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An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957. Whereas, it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing; Be it enacted by the Karnataka State Legislature in the Sixtieth year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2009.
- (2) It shall come into force with effect from first day of April 2009.

2. Amendment Of Schedule :-

In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), in the schedule to the Act,

(i) for Part A 1 the following shall be substituted namely.-

"Part A 1

(See Section 3(1))

Lifetime Tax for Two-wheelers

Sl. No.	Class of Vehicles	Motor Cycles whose cost does not	Motor cycles cost of which exceeds	Motor Cycles run on Electricity

		exceed Rs.50,000	Rs.50,000	
A.	At the time of Registration of New Vehicles.	8 Percent of cost of the	10 percent of the cost of the	4 percent of the cost of the
		vehicle.	vehicle.	vehicle.
B.	If the vehicle is already registered and its age from the month of Registration is :	Percentage of the life time tax levied under Clause A	Percentage of the life time tax levied under Clause A	Percentage of the life time tax levied under Clause A
1.	Not more than 2 years	93%	93%	93%
2.	More than 2 years but not more than 3 years	87%	87%	87%
3.	More than 3 years but not more than 4 years	81%	81%	81%
4.	More than 4 years but not more than 5 years	75%	75%	75%
5.	More than 5 years but not more than 6 years	69%	69%	69%
6.	More than 6 years but not more than 7 years	64%	64%	64%
7.	More than 7 years but not more than 8 years	59%	59%	59%
8.	More than 8 years but not more than 9 years	54%	54%	54%
9.	More than 9 years but not more than 10 years	49%	49%	49%
10.	More than 10 years but not more than 11 years	45%	45%	45%
11.	More than 11 years but not more than 12 years	41%	41%	41%
12.	More than 12 years but not more than 13 years	37%	37%	37%
13.	More than 13 years but not more than 14 years	33%	33%	33%
14.	More than 14 years but not more than 15 years	29%	29%	29%
15.	More than 15 years	25%	25%	25%

Note:-

1. In respect of vehicles for which lifetime tax was due prior to the 1st day of April, 2009, but has not been paid, such tax shall be collected at the rates prevailing prior to such day along with the penalty due, if any.

2. Cost of the vehicle in relation to a motor vehicle means, –

(a) In respect of a vehicle manufactured in India, cost of the vehicle as per the purchase invoice issued either by the manufacturer or by the dealer of the vehicle including the excise duty, sales tax, surcharge or cess, entry tax, etc., as payable

in the State of Karnataka; and

(b) In respect of an imported motor vehicle, irrespective of its place of manufacture, the total cost incurred in importing the vehicle, that is to say, the value of the motor vehicle as endorsed in the Bill of Entry or such other document and assessed as such under the Customs Act 1962, together with the Customs Duty levied, freight charges incurred and other taxes levied thereupon including additional duty/penalty levied if any, by the Customs Department or any other Department.

(ii) For Part A5, the following shall be substituted namely:-

art A 5

(See Section 3(1))

Lifetime Tax for Motor cars, Jeeps, Omni Buses and Private Service Vehicles

Sl. No.	Class of vehicles	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 Sq.Mtrs, cost of which does not exceed Rs.5 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 Sq.Mtrs, cost of which exceeds Rs.5 Lakhs but not exceeding Rs.10 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 Sq.Mtrs, cost of which exceeds Rs.10 Lakhs	Motor Cars, Vans run on Electricity
1	2	3	4	5	6
A.	At the time of Registration of New Vehicles.	12 Percent of cost of the vehicle.	13 percent of the cost of the vehicle.	16 percent of the cost of the vehicle.	4 percent of the cost of the vehicle.
B.	If the vehicle is already registered and its age from the month of Registration is :	Percentage of the life time tax levied under Clause A	Percentage of the life time tax levied under Clause A	Percentage of the life time tax levied under Clause A	Percentage of the life time tax levied under Clause A
1.	Not more than 2 years	93%	93%	93%	93%
2.	More than 2 years but not more than 3 years	87%	87%	87%	87%
3.	More than 3 years but not more than 4 years	81%	81%	81%	81%
4.	More than 4 years but not	75%	75%	75%	75%

	more than 5 years				
5.	More than 5 years but not more than 6 years	69%	69%	69%	69%
6.	More than 6 years but not more than 7 years	64%	64%	64%	64%
7.	More than 7 years but not more than 8 years	59%	59%	59%	59%
8.	More than 8 years but not more than 9 years	54%	54%	54%	54%
9.	More than 9 years but not more than 10 years	49%	49%	49%	49%
10.	More than 10 years but not more than 11 years	45%	45%	45%	45%
11.	More than 11 years but not more than 12 years	41%	41%	41%	41%
12.	More than 12 years but not more than 13 years	37%	37%	37%	37%
13.	More than 13 years but not more than 14 years	33%	33%	33%	33%
14.	More than 14 years but not more than 15 years	29%	29%	29%	29%
15.	More than 15 years	25%	25%	25%	25%

Note:-

1. In respect of vehicles for which lifetime tax was due prior to the 1st day of April, 2009, but has not been paid, such tax shall be collected at the rates prevailing prior to such day along with the penalty due, if any.

2. Cost of the vehicle in relation to a motor vehicle means, –

(a) In respect of a vehicle manufactured in India, cost of the vehicle as per the purchase invoice issued either by the manufacturer or by the dealer of the vehicle including the excise duty, sales tax, surcharge or cess, entry tax, etc., as payable in the State of Karnataka; and

(b) In respect of an imported motor vehicle, irrespective of its place of manufacture, the total cost incurred in importing the vehicle, that is to say, the value of the motor vehicle as endorsed in the Bill of Entry or such other document and assessed as such under the Customs Act 1962, together with the Customs Duty levied, freight charges incurred and other taxes levied thereupon including additional duty/penalty levied if any, by the Customs Department or any other Department.