

## **Karnataka Motor Vehicles Taxation (Amendment) Act, 2012**

**14 of 2012**

**[31 March 2012]**

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## **Karnataka Motor Vehicles Taxation (Amendment) Act, 2012**

**14 of 2012**

**[31 March 2012]**

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 purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty third 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, 2012

(2) It shall come into force with effect from the first day of April, 2012.

### **2. Amendment of section 3 :-**

In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), (hereinafter referred to as the Principal Act), in section

3, in sub section (1), in the fourth proviso, after clause (c), the following shall be inserted, namely.-

"(d) in the case of Motor Cabs the cost of which exceeds Rupees ten lakhs, tax shall be levied at the rates specified in Part-A8 of the schedule".

### **3. Amendment of section 4 :-**

In section 4 of the Principal Act, in sub section (1), in the third proviso,-

(i) for the words "Union territories and", the words and comma "Union territories," shall be substituted;

(ii) after the words "having floor area not exceeding five square meters" the words "and motor cabs the cost of which exceeds Rupees ten lakhs" shall be inserted.

### **4. Amendment of the Schedule :-**

In the schedule to the Principal Act,-

(1) After Part-A7, the following shall be inserted namely;-

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.style7 {  
font-family: Verdana;  
font-weight: bold;  
}  
.style8 {font-family: Verdana}  
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<b>"Part-A8</b>		
<b>[See Section 3 (1) ]</b>		
<b>Lifetime Tax for Motor Cabs the cost of which exceeds Rupees ten lakhs</b>		
Sl. No.	Class of vehicles	Percentage of tax levied
A.	At the time of Registration of New Vehicles.	15 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
1	Not more than 2 years	93%
2	More than 2 years but not more than 3 years	87%
3	More than 3 years but not more than 4 years	81%

4	More than 4 years but not more than 5 years	75%
5	More than 5 years but not more than 6 years	69%
6	More than 6 years but not more than 7 years	64%
7	More than 7 years but not more than 8 years	59%
8	More than 8 years but not more than 9 years	54%
9	More than 9 years but not more than 10 years	49%
10	More than 10 years but not more than 11 years	45%
11	More than 11 years but not more than 12 years	41%
12	More than 12 years but not more than 13 years	37%
13	More than 13 years but not more than 14 years	33%
14	More than 14 years but not more than 15 years	29%
15	More than 15 years	25%

Notes :

1. In respect of vehicles for which tax was due prior to the 1st day of April 2012, 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."

(2) After Part-C6, the following shall be inserted, namely;-

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.style8 {
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font-weight: bold;
}
.style9 {font-family: Verdana}
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<b>Part - C7</b>		
<b>[See Section 7 (3)]</b>		
<b>Refund table for Motor Cabs cost of which exceeds Rs.10 lakhs</b>		
Sl. No.	Class of vehicles	Percentage of tax paid
1	Within a year	93%
2	After 1 year but within 2 years	87%

2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

## **5. Power to remove difficulty :-**

If any difficulty arises in giving effect to the provisions of the Principal Act, as amended by this Act, the State Government may, by notification in the Official Gazette, make such provisions as may appear it to be necessary or expedient for removing the said difficulty.

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.