

**Karnataka Motor Vehicles Taxation (Second Amendment)
Act, 2004**

28 of 2004

[31 July 2004]

CONTENTS

1. Short Title And Commencement
2. Amendment Of Schedule
3. Power To Remove Difficulty

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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 purposes hereinafter appearing; Be it enacted by the Karnataka State Legislature in the Fifty Fifth year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2004.
- (2) It shall come into force with effect from the first day of August, 2004.

2. Amendment Of Schedule :-

In the schedule to the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), for part A5, the following shall be substituted, namely :-

"PART A5

(See section 3 (1))

Life Time Tax for Motor Cars, Jeeps, Omni Buses and Private

Service Vehicles.

Item No.	Class of vehicles	Motor Cars, Jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 Sq.Mts. cost of which does not exceed Rs. 5 Lakhs.	Motor Cars, Jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 Sq.Mts. cost of which exceed Rs. 5 Lakhs. but not exceeding Rs. 10 lakhs.	Motor Cars, Jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 sq.mts. Cost of which exceeds Rs. 10 Lakhs
1	2	3	4	5
A	At the time of Registration of New Vehicles	9 percent of Cost of the Vehicle	10 percent of Cost of the Vehicle	12 percent of Cost of Vehicle
B	If the vehicle is already registered and its age from the month of Registration is :-	Percentage of the lifetime tax levied under Clause A	Percentage of the lifetime tax levied under Clause A	Percent of the lifetime tax levied under Clause A
I)+	Not More than 2 Years	93%	93%	93%
II)	More than 2 Years but not more than 3 Years	87%	87%	87%
III)	More than 3 Years but not more than 4 Years	81%	81%	81%
IV)	More than 4 Years but not more than 5 Years	75%	75%	75%
V)	More than 5 Years but not more than 6 Years	69%	69%	69%
VI)	More than 6 Years but not more than 7 Years	64%	64%	64%
VII)	More than 7 Years but not more than 8 Years	59%	59%	59%
VIII)	More than 8 Years but not more than 9 Years	54%	54%	54%
IX)	More than 9 Years but not more than 10 Years	49%	49%	49%
X)	More than 10 Years but not more than 11 Years	45%	45%	45%
XI)	More than 11 Years but not more than 12 Years	41%	41%	41%
XII)	More than 12 Years but not more than 13 Years	37%	37%	37%
XIII)	More than 13 Years but	33%	33%	33%

	not more than 14 Years			
XIV)	More than 14 Years but not more than 15 Years	29%	29%	29%
XV)	More than 15 Years	25%	25%	25%

1. In respect of vehicles for which lifetime tax was due prior to the first day of April 2003, 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. In case of Motor Cars, Omni Buses and Private service vehicles having floor area upto 5 Sq.mtrs registered in other States prior to the first day of April 2003 and migrated to the State of Karnataka after that day, tax shall be levied as per Part-A5 as existed prior to such day.
3. Purchase invoice for the purpose of levy of tax under this part shall be produced in respect of vehicles which are registered on or after first day of April 2003.
4. The rates specified in this part shall not apply to vehicles owned by Central Government employees or defence personnel".

3. Power To Remove Difficulty :-

If any difficulty arises in giving effect to the provisions of the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2004, the State Government may, by notification in the Official Gazette, make such provisions as may appear to 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.