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## **Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003**

**13 of 2003**

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## **Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003**

**13 of 2003**

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows : - Statement of Objects and Reasons<sup>2</sup> In the Budget for the year 2003-2004, it has been announced, -(a) to revise the Motor Vehicle Tax payable in respect of maxi cab, educational institution buses and private service vehicles; (b) to levy a Life Time Tax of 6 per cent of the total value of the vehicles in respect of four-wheelers of non-transport category; and (c) to levy a "Green Tax" covering all classes of old motor vehicles in addition to the motor vehicle tax. Accordingly, the Government have decided to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) for the purpose. The Government have also decided to omit Class 6-A in the First Schedule to the said Act, consequent on the omission of Section 6((3) (h) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988). 2. The Bill seeks to give effect to the above decision.

### **1. Short Title And Commencement :-**

(1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003.

(2) (a) All Sections except clause (1) and, sub-clause (ii) of clause (3), of Section 4 shall come into force on such date as the State Government may, by notification, appoint.

(b) Clause (1), and sub-clause (ii) of clause (3), of Section 4 shall be deemed to have come into force on the 1st day of April 2003.

## **2. Insertion Of New Section 3-A :-**

After Section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), the following Section shall be inserted, namely : -

"3-A. Levy of Green Tax : - (1) There shall be levied and collected an additional tax called "green tax", in addition to the tax levied under Section 3 on the motor vehicles suitable for use on road, as specified in the Fourth Schedule for the purpose of implementation of various measures to control air pollution.

(2) The additional tax levied under sub-section (1) shall be paid in such manner as may be prescribed.

(3) Subject to the provisions of sub-section (2), the provisions of the Act and the rules made thereunder excluding those relating to refund of tax shall, so far as may be, apply in relation to the levy and collection of the additional tax payable under sub-section (1), as they apply in relation to the levy and collection of motor vehicles tax under this Act."

## **3. Amendment Of Section 4 :-**

In Section 4 of the principal Act, in subsection (4), for the expression "additional tax either by way of increase or otherwise", the expression "additional tax other than the tax levied under sub-section (1) of Section 3-A either by way of increase or otherwise" shall be substituted.

## **4. Amendment Of First Schedule :-**

In the First Schedule to the principal Act, -

(1) in class 2, in paragraph 1, in item (d), in column (2), for the figures "250.00", the figures "500.00" shall be substituted;

(2) class 6-A and the entries relating thereto shall be omitted;

(3) in class 8,-

(i) for item (a) and the entries relating thereto the following item and entries shall be substituted, namely .-

"(a) in respect of vehicles owned by educational institutions

(educational institution bus)-

For every person (other than the driver) which the vehicle is 150.00 permitted to carry"

(ii) in item (b), in column (2), for the figures "100.00", the figures "150.00" shall be substituted.

## **5. Substitution Of Third Schedule :-**

For the Third Schedule to the principal Act, the following Schedule shall be substituted, namely .-

### **"THIRD SCHEDULE**

[See Section 4(1-A)]

#### **PART I**

##### **New Motor Vehicles**

##### **Rate of Tax**

At the time of registration 6 per cent of the total cost of the vehicle.

#### **PART II**

##### **Old Motor Vehicles**

At the time of assigning new registration mark under Section 47 of the Motor Vehicles Act, 1988 if the vehicle is registered on or after the date of the commencement of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003 and if its age from the month of such registration is:

##### **Rate of Tax**

1. Not more than one year 5.75 per cent of the cost of vehicle
2. More than one year but not more than two years 5.50 per cent of the cost of vehicle
3. More than two years but not more than three years 5.25 percent of the cost of vehicle
4. More than three years but not more than four years 5.00 per cent of the cost of vehicle
5. More than four years but not more than five years 4.75 per cent of the cost of vehicle
6. More than five years but not more than six years 4.50 percent of the cost of vehicle
7. More than six years but not more than seven years 4.25 percent of the cost of vehicle
- 8 . More than seven years but not more than eight years 4.00 percent of the cost of vehicle
9. More than eight years but not more than nine years 3.75 percent of the cost of vehicle

10. More than nine years but not more than ten years 3.50 percent of the cost of vehicle
11. More than ten years but not more than eleven years 3.25 per cent of the cost of vehicle
12. More than eleven years but not more than twelve years 3.00 percent of the cost of vehicle
13. More than twelve years but not more than thirteen years 2.75 percent of the cost of vehicle
14. More than thirteen years but not more than fourteen years 2.50 per cent of the cost of vehicle
15. More than fourteen years 2.25 percent of the cost of vehicle

Explanation.- For the purpose of this Schedule, "Cost of the vehicle" means the cost of vehicle at the time of purchase, determined in such manner as may be prescribed."

## **6. Insertion Of New Schedule :-**

After the Third Schedule to the principal Act, the following Schedule shall be added, namely :-

### **FOURTH SCHEDULE**

(See Section 3-A)

Class of Motor Vehicles Tax

(1) (2)

1. Motor Vehicles other than a transport vehicle which has completed 15 years from the date of registration -
  - (i) Motorcycle 500.00 (for Five Years)
  - (ii) Other Motor Vehicles 1000.00 (for Five Years)
2. Transport Vehicle which has completed 7 years from the date of its registration. 500.00 (Per annum)"