

## **Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2007**

### **9 of 2007**

#### CONTENTS

1. Short Title And Commencement
2. Amendment Of The First Schedule

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Statement of Objects and Reasons<sup>2</sup> According to Class 8 (a) in the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) the rate of tax payable in respect of Educational Institution bus is Rs.150/- per quarter for every person other than the driver which the vehicle is permitted to carry. In the Budget speech for the year 2007-2008, it has been announced that the Government has decided to reduce the quarterly rate of tax payable in respect of vehicles owned by schools or colleges for transporting students, to Rs. 50.00 and Rs. 100.00 respectively. Accordingly the Government has decided to amend the Tamil Nadu Act 13 of 1974, suitably. 2. The Bill seeks to give effect to the above decision. PREAMBLE 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-eighth Year of the Republic of India as follows:-- 1. Received the Assent of the Governor of Tamil Nadu on the May 23, 2007 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No. 137, page 38, dated May 24, 2007. 2. Vide L.A. Bill No.13 of 2007 as introduced in the Tamil Nadu Legislative Assembly on May 8, 2007 -- Published in the Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 1, Issue No.113, pages 51-52, dated May 8, 2007.

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

(1) This Act may be called the Tamil Nadu Motor Vehicles Taxation

(Amendment) Act, 2007.

(2) It shall be deemed to have come into force on the 1st day of April 2007.

## **2. Amendment Of The First Schedule :-**

In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, in Class 8, 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),--

(i) to transport students and staff of schools-- For every person (other than the driver) which the vehicle is permitted to carry. ... 50.00

(ii) to transport students and staff of colleges-- For every person (other than the driver) which the vehicle is permitted to carry. ... 100.00"