

Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 2008

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Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 2008

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A Bill 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-Ninth Year of the Republic of India as follow:-- 1. Received the Assent of the Governor of Tamil Nadu on May 25, 2008 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.161, pages 75-77, dated May 27, 2008. 2. Vide L.A. Bill No.36 of 2008 --Published in T.N. Govt. Gazette, Extra., Part IV, Section 1, Issue No. 143, pages 139-141, dated May 13, 2008.

1. Short Title And Commencement :-

- (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 2008.
- (2) It shall come into force on the 1st day of June 2008.

2. Amendment Of Section 4 :-

In the Tamil Nadu Motor Vehicles Taxation Act, 1974 (T.N. Act 13 of 1974) (hereinafter referred to as the principal Act), in Section 4, in sub-section (1-A),--

- (1) in clause (a), the expression "item (A) in" occurring in two places shall be omitted;
- (2) in clause (b), the expressions "item (B) in Part-I of the Second Schedule, and in " and "item (B) in Part-I of the Second Schedule

or in " shall be omitted;

(3) for clause (bb), the following clause shall be substituted, namely:--

"(bb) in respect of motor vehicles specified in Part-II of the Second Schedule, the tax shall be paid either annually at the rates specified in the First Schedule or for the life time of such vehicles at the rates specified in Part-II of the Second Schedule on a licence to be taken out for such vehicles for that year or for the life time, as the case may be;"

3. Substitution Of Second And Third Schedules :-

For the Second and Third Schedules of the principal Act, the following Schedules shall be substituted, namely:--

"SECOND SCHEDULE

[See Section 4(1-A)]

PART-I

New Motor Cycle Rate of tax.

At the time of registration. 8 per cent of the total cost of the vehicle.

PART-II

Old Motor Cycle

At the time of assigning new registration mark under Section 47 of the Motor Vehicles Act, 1988, or old motor cycles plying and registered in this State, and if its age from the month of such registration is,--

		Rate of tax.
1.	Not more than one year	7.75 per cent of the cost of vehicle
2.	More than one year but not more than two years	7.50 per cent of the cost of vehicle
3.	More than two years but not more than three years	7.25 per cent of the cost of vehicle
4.	More than three years but not more than four years	7.00 per cent of the cost of vehicle
5.	More than four years but not more than five years	6.75 per cent of the cost of vehicle
6.	More than five years but not more than six years	6.50 per cent of the cost of vehicle
7.	More than six years but not more than seven years	6.25 per cent of the cost of vehicle
8.	More than seven years but not more than eight years	6.00 per cent of the cost of vehicle
9.	More than eight years but not more	5.75 per cent of the cost of vehicle

10.	More than nine years but not more than ten years	5.50 per cent of the cost of vehicle
11.	More than ten years but not more than eleven years	5.25 per cent of the cost of vehicle
12.	More than eleven years	5.00 per cent of the cost of vehicle.

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

THIRD SCHEDULE

[See Section 4(1-A)]

PART-I

New Motor Vehicles

1. Not more than one year At the time of registration. 7.75 per cent of the cost of vehicle Rate of tax.

8 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, or old motor vehicles plying and registered in this State, and if its age from the month of such registration is,--

2.	More than one year but not more than two years	7.50 per cent of the cost of vehicle
3.	More than two years but not more than three years	7.25 per cent of the cost of vehicle
4.	More than three years but not more than four years	7.00 per cent of the cost of vehicle
5.	More than four years but not more than five years	6.75 per cent of the cost of vehicle
6.	More than five years but not more than six years	6.50 per cent of the cost of vehicle
7.	More than six years but not more than seven years	6.25 per cent of the cost of vehicle
8.	More than seven years but not more than eight years	6.00 per cent of the cost of vehicle
9.	More than eight years but not more than nine years	5.75 per cent of the cost of vehicle
10.	More than nine years but not more than ten years	5.50 per cent of the cost of vehicle
11.	More than ten years but not more than eleven years	5.25 per cent of the cost of vehicle
12.	More than eleven years	5.00 per cent of the cost of vehicle.

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