

## **Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2000**

### **4 of 2000**

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## **Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2000**

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An Act further to amend the Uttar Pradesh Motor Vehicles Taxation, Act, 1997 It is hereby enacted in the Fiftieth Year of the Republic of India as follows :-- 1. Received the assent of the Governor on January 10, 2000 published in the U.P. Gazette, Extra., Part 1, Section (Ka), dated 11th January, 2000, pp. 7-11

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

This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2000.

#### **2. Amendment Of Section 4 Of The U.P. Act No. 21 Of 1997 :-**

In Section 4 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997, hereinafter referred to as the principal Act,--

(a) In sub-section (1), for the existing proviso the following provisos shall be substituted, namely:--

"Provided that where a one-time tax in respect of any such Motor Vehicle has been paid before the commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2000 and such tax has not been refunded under subsection (5) of Section 12, no tax under this sub-section shall be payable in respect thereof after such commencement:

Provided further that in respect of an old Motor Vehicle instead of a

onetime tax, annual tax applicable to such motor vehicle, as specified in Part C of the First Schedule may be paid.";

(b) after sub-section (3) the following sub-section shall be inserted, namely:--

"(4) The State Government may, by notification, increase by not more than fifty per cent, the rates of tax, specified in Part B, Part C or Part D of the First Schedule.".

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

In the First Schedule to the principal Act,--

(a) for Part "B" and Part "C", the following parts shall be substituted, namely:--

PART "B"							
Rates of one time tax on vehicles under sub-section (1) of Section 4							
Rates of one time tax in Rupees							
Sl. No.	Vehicle according to the Articles of Part "A"	Registered on or after the date of the commencement of the Uttar Pradesh Motor Vehicles Taxation Act, 1997	Registered in the year 1987 and on or after 1-1-1988 and before the commencement of the U.P. Motor Vehicles Taxation Act, 1997	Registered in the year 1986	Registered in the year 1985	Registered in the year 1984	
1	2	3	4	5	6	7	
1	I(1)	800.00	634.00	475.00	316.00	158.00	
2	I(2)	1500.00	1350.00	1200.00	1050.00	900.00	

3	II(1)	2.5% of the	45-89.00	4180.00	3770.00	3361.00
4	II(2)	605.00	557.00	508.00	460.00	411.00
5	III(1)(a)	2.5% of cost of the vehicle	53-24.00	4840.00	4356.00	3872.00
6	III(1)(b)	2.5% of cost of the vehicle	75-50.00	6873.00	6195.00	5518.00
7	III(1)(c)	2.5% of cost of the vehicle	104-30,00	9486.00	8543.00	7599.00
8	III(1)(d)	2.5% of cost of the vehicle	122-09.00	11108.00	10007.00	8906.00
9	III(1)(e)	2.5% of cost of the vehicle	122-09.00	11108.00	10007.00	8906.00
		plus	plus	plus	plus	plus
		5324.00	48-88.00	4453.00	4017.00	3582.00
		for every	for every	for every	for every	for every
		1000	1000	1000	1000	1000
		Kilograms	Kilograms	Kilograms	Kilograms	Kilograms
		or part	or part	or part	or part	or part
		thereof in	thereof in	thereof in	thereof in	thereof in
		excess of	excess of	excess of	excess of	excess of
		5000	5000	5000	5000	5000
		Kilograms	Kilograms	Kilograms	Kilograms	Kilograms
10	III(2)	1210.00	1113.00	1016.00	920.00	823.00

Registered in the year 1983	Registered in the year 1982	Registered in the year 1981	Registered in the year 1980	Registered in the year 1979	Registered in the year 1978	Registered in the year 1977 or prior thereto
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8	9	10	11	12	13	14
158.00	158.00	158.00	158.00	158.00	158.00	158.00
750.00	600.00	450.00	300.00	163.00	163.00	163.00
2950.00	2539.00	2138.00	1720.00	1311.00	900.00	489.00
363.00	315.00	266.00	218.00	169.00	121.00	73.00
3388.00	2904.00	2420.00	1936.00	1452.00	968.00	484.00
4840.00	4162.00	3485.00	2807.00	2130.00	1452.00	774.00
6655.00	5711.00	4767.00	3824.00	2880.00	1936.00	992.00
7805.00	6703.00	5602.00	5401.00	3400.00	2299.00	1198.00
7805.00	6703.00	5602.00	5401.00	3400.00	2299.00	1198.00
plus	plus	plus	plus	plus	plus	plus
3146.00	2710.00	2275.00	1839.00	1404.00	968.00	532.00
for every	for every	for every	for every	for every	for every	for every
1000	1000	1000	1000	1000	1000	1000
Kilog-rams	Kilog-rams	Kilog-rams	Kilog-rams	Kilog-rams	Kilog-rams	Kilog-rams
or part	or part	or part	or part	or part	or part	or part
thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in
excess of	excess of	excess of	excess of	excess of	excess of	excess of
5000	5000	5000	5000	5000	5000	5000
Kilog-rams	Kilog-rams	Kilog-rams	Kilog-rams	Kilog-rams	Kilog-rams	Kilog-rams
726.00	629.00	532.00	436.00	339.00	242.00	145.00

Provided that the rate of one time tax on vehicles covered by Article II(1), III(1) (a), III(1)(b), III(1)(c), III(1)(d) and III(1)(e) of Part A and registered on or after the commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2000 shall not be less than Rupees 5000.00:

Provided further that the rate of tax in respect of all motor vehicles driven by petrol shall be double of the rates specified against Articles I, II and III of this part

except in respect of the following classes of owners, namely:---

- (a) an individual;
- (b) a Municipal Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshettra Panchayat;
- (c) a University established by or under any law;
- (d) any recognised educational institution;
- (e) any public charitable trust;
- (f) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notifications: Provided also that the rates of tax in respect of all motor vehicles driven by diesel shall be double of the rates specified against Articles I, II and III of this part.

**PART "C"**

Rates of tax (other than one time tax) under proviso to sub-section (1) of Section 4

<b>Sl. No.</b>	<b>Vehicles according to the Articles of Part A</b>	<b>Annual rate of Tax (in rupees)</b>
1	2	3
1	I(1)	90.00
2	I(2)	150.00
3	II(1)	500.00
4	II(2)	55.00
5	III(1)(a)	528.00
6	III(1)(b)	748.00
7	III(1)(c)	1034.00
8	III(1)(d)	1210.00
9	III(1)(e)	1210.00 plus  Rs 484.00 for every 10,000 Kilograms or part thereof in excess of 5000 Kilograms
10	III(2)	110.00

Provided that the rates of tax in respect of all motor vehicles driven by petrol shall be double of the rates specified in Articles I, II and III of this part except in respect of the following classes of owners, namely:--

- (a) an individual;
  - (b) a Municipal Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshettra Panchayat;
  - (c) a University established by or under any law;
  - (d) any recognised institution;
  - (e) any public charitable trust;
  - (f) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notifications:
- Provided further that the rates of tax in respect of all motor vehicles driven by

diesel shall be double of the rates specified against Articles I, II and III of this part.

#### **4. Amendment Of The Second Schedule :-**

In the Second Schedule to the principal Act, for Part-A and Part-B of the following parts shall be substituted, namely:--

##### **PART "A"**

Rates of refund of one time tax under sub-section (3) of Section 12

<b>Sl. No.</b>	<b>Vehicles according to the Articles of Part A of the First Schedule</b>	<b>Amount to be refunded for each month of non-use of the motor vehicle (in rupees)</b>
1	2	3
1	I(1)	3.00
2	I(2)	5.00
3	II(1)	20.00
4	II(2)	2.00
5	III(1)(a)	24.00
6	III(1)(b)	34.00
7	III(1)(c)	47.00
8	III(1)(d)	55.00
9	III(1)(e)	55.00 plus Rs 22.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms
10	III(2)	5.00

Provided that the rates of refund shall be double of the amounts specified above in respect of all vehicles in respect whereof tax at double rate has been paid under the provisions to Part B of the First Schedule.

##### **PART "B"**

Rates of refund of one-time tax under sub-section (5) of Section 12

Amount to be refunded (in Rupees) in case the age of the vehicles from the month of its original registration is--

Amount to be refunded (in Rupees) in case the age of the vehicles from the month of its original registration is								
<b>Sl. No.</b>	<b>Veh-icles acco-rding</b>	<b>Not more than one year</b>	<b>More than one year but not</b>	<b>More than two years but not</b>	<b>More than three years</b>	<b>More than four years</b>		

	to the Articles of Part "A" of 1st Sch- edule		more than two years	more than three years	but not more than four years	but not more than five years
1	2	3	4	5	6	7
1	I(1)	475.00	317.00	158.00	Nil	Nil
2	I(2)	1200.00	1050.00	900.00	750.00	600.00
3	II(1)	4180.00	3770.00	3361.00	2950.00	2539.00
4	II(2)	508.00	460.00	411.00	363.00	315.00
5	III(1) (a)	4840.00	4356.00	3872.00	3388.00	2904.00
6	III(1) (b)	6873.00	6195.00	5518.00	4840.00	4162.00
7	III(1)(c)	9486.00	7543.00	7599.00	6655.00	5711.00
8	III(1) (e)	11108.00	10007.00	8906.00	7805.00	6703.00
9	III(1) (e)	11108.00	10007.00	8906.00	7805.00	6703.00
		plus	plus	plus	plus	plus
		4453.00	4017.00	3582.00	3146.00	2710.00
		for every	for every	for every	for every	for every
		1000	1000	1000	1000	1000
		Kilograms	Kilograms	Kilograms	Kilograms	Kilograms
		or part	or part	or part	or part	or part
		thereof	thereof in	thereof in	thereof in	thereof in
		in excess	excess of	excess of	excess of	excess of
		of 5000	5000	5000	5000	5000
		Kilograms	Kilograms	Kilograms	Kilograms	Kilograms
10	III(2)	1016.00	920.00	823.00	726.00	629.00

More than five years but not more than six years	More than six years but not more than seven years	More than seven years but not more than eight years	More than eight years but not more than nine years	More than nine years but not more than ten years	More than ten years but not more than eleven years	
8	9	10	11	12	13	
Nil	Nil	Nil	Nil	Nil	Nil	
450.00	300.00	168.00	Nil	Nil	Nil	
2130.00	1720.00	1311.00	900.00	489.00	Nil	
266.00	218.00	169.00	121.00	73.00	Nil	
2420.00	1936.00	1452.00	968.00	484.00	Nil	
3485.00	2807.00	2130.00	1452.00	774.00	Nil	
4767.00	3824.00	2880.00	1936.00	992.00	Nil	
5602.00	4501.00	3400.00	2299.00	1198.00	Nil	
5602.00	4501.00	3400.00	2299.00	1198.00	Nil	
plus	plus	plus	plus	plus	Nil	
2275.00	1839.00	1404.00	968.00	532.00		
for every	for every	for every	for every	for every		
1000	1000	1000	1000	1000		
Kilograms	Kilograms	Kilograms	Kilograms	Kilograms		
or part	or part	or part	or part	or part		
thereof in	thereof in	thereof in	thereof in	thereof in		
excess of	excess of	excess of	excess of	excess of		
5000	5000	5000	5000	5000		
Kilograms	Kilograms	Kilograms	Kilograms	Kilograms		
532.00	436.00	339.00	242.00	145.00	Nil	



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Provided that the rates of refund shall be double of the amounts specified above in respect of all vehicles in respect whereof tax at double rate has been paid under the provisions to Part B of the First Schedule.