

<b>REVISED TAX RATE AND AMMENDMENT AS PER FINANCE BILL 2024 WEF: 01/04/2024</b>		
7.	<b>Motor vehicle plying for hire and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act 1988</b>	
(e)	<b>Vehicles registered in Kerala and operating Inter state after obtaining permit under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)</b>	
	(i) Ordinary Contract Carriage permitted to carry more than 6 passengers-for every passenger.	1500.00
	(ii) Contract Carriage with push back seats and permitted to carry more than 6 passenger- for every passenger.	2000.00
	(iii) Contract Carriage with sleeper berths and permitted to carry more than 6 passengers - for every passenger.	3000.00

(f)	<b>Vehicles registered in other states and entering Kerala after obtaining permit under sub-section (8) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)</b>	
	(i) Ordinary Contract Carriage permitted to carry more than 6 passengers-for every passenger.	2250.00
	(ii) Contract Carriage fitted with push back seats and permitted to carry more than 6 passengers for every passenger.	3000.00
	(iii) Contract Carriages fitted with sleeper berths and permitted to carry more than 6 passengers-for every passenger.	4000.00

**Second proviso of clause (b) of sub-section 5 of section 3 is amended as -**  
**(Tourist vehicles tax for temporary visit and continuous service)**

Provided further that in the case of vehicles covered with permit under sub-section (9) of Section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and registered in any State other than the State of Kerala and entered the State of Kerala and staying there in, the tax payable for such vehicle shall be -

- (i) if such stay does not exceeds seven days, one tenth of the quarterly tax for one round trip; and
- (ii) if such stay exceeds seven days but does not exceed thirty days, one third of the quarterly tax for one round trip
- (iii) in the cases of continuous operation in the State, quarterly tax.

**Prepared by V V Madhusoodhanan RTO(retired) dated 01/04/2024**