

7. *Amendment of Act 19 of 1976.*—In the Kerala Motor Vehicles Taxation Act, 1976 (Act 19 of 1976),—

(1) in section 3, the existing sub-section (6) shall be renumbered as sub-section (8) and before sub-section (8) so renumbered, the following sub-sections shall be inserted, namely:—

“(6) In the case of non-transport vehicles registered in any State other than the State of Kerala and entering into the State of Kerala and staying therein for a period exceeding 30 days, the levy of tax shall be at the rate specified in Annexure III of the Schedule.

(7) In the case of Motor Vehicles brought to the State from any other country for temporary use in the State, a short-term tax shall be levied at the rate specified in the Schedule.”;

(2) In the SCHEDULE, after serial number 13 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“14. Motor Vehicles brought to the State from any other country for temporary use in the State,—

(a) For the first month of stay or part thereof 10000.00

(b) for every subsequent month of stay or part thereof 5000.00”;

(3) in ANNEXURE I, in serial number A, for items 1 and 2 and the entries against them in columns (2) and (3), the following items and entries shall, respectively, be substituted, namely:—

“1. Motor Cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bicycles of all categories with or without side car or drawing a trailer having purchase value up to rupees one lakh 8% of the purchase value of the vehicle.

2. Motor Cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bicycles of all categories with or without side car or drawing a trailer having purchase value above rupees one lakh and up to rupees two lakh. 10% of the purchase value of the vehicle.

2A. Motor Cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bicycles of all categories with or without side car or drawing a trailer having purchase value above rupees two lakhs 20% of the purchase value of the vehicle.”;

(4) after ANNEXURE II, the following Annexure shall be inserted, namely:—

"ANNEXURE III

[See section 3(6)]

<i>Sl. No.</i>	<i>Class of Vehicle</i>	<i>Amount of Tax</i>	
(1)	(2)	(3)	
	<i>Period of stay exceeding 30 days and up to one year</i>	<i>Period of stay exceeding one year</i>	
1	Motor Cycle and three wheelers	200	One time tax proportionate to the rate specified in Annexure I
2	Motor Cars	1500	One time tax proportionate to the rate specified in Annexure I.
3	Private Service Vehicle for personal use		
	A. Passenger capacity up to 10 seats—for every passenger	300	One time tax proportionate to the rate specified in Annexure I
	B. Passenger capacity more than 10—for every passenger	500	One time tax proportionate to the rate specified in Annexure I
4	Construction Equipment Vehicles and other non-transport vehicles	1000	One time tax proportionate to the rate specified in Annexure I."