

TAX EXEMPTION			
Sl.No.	Particulars	Conditions	Reference
1	All motor vehicles owned by or on behalf of the Government of Kerala except vehicles owned by commercial or quasi- commercial departments of the Government		SRO 878/1975
2	Road Rollers and Road water Sprinklers belonging to local bodies		
3	Motor Vehicles used by local bodies for the disposal of sullage and sewage in connection with the health services and not for any commercial purposes		
4	Fire Engines and Fire tenders readily available for public requirements free of charge		
5	Ambulances solely used for the transport of patients or for the conveyance of dead bodies to or from any hospital, clinic or dispensary and belonging to local bodies or medical institutions or any public undertakings or voluntary organisations or charitable Institutions		
6	Any motor vehicle in disorder which is being removed from one place to another by towing or pushing or being driven for trail purpose and which is not used for any other purpose during the whole of any taxable period, if prior written permission specifying the date of such removal has been obtained from the Regional Transport Officer, concerned; Provided that if for any reason the above condition for grant of exemption is not complied with, tax at the rate prescribed for the class of vehicles for one month of quarter, ie. 1/3 of the rate per quarter will be levied, irrespective of the month of the quarter during which the vehicle is removed		
7	All non-transport vehicles which are transferred to this State permanently from any other State in India within a quarter are exempted from payment of tax for the quarter for which tax has been paid in the other State		

8	All Motor Vehicles held in the custody of the Police or other authorities for any offence including non-payment of tax for the period during which such vehicles are in such custody		
9	All education institution buses registered in the States of Tamil Nadu, Pondicherry, Goa, Karnataka, Andhra Pradesh and Maharashtra solely used for the conveyance of students or staff of the education institution in connection with any educational purposes to the State of Kerala for a period not exceeding 7 days.		
10	Vehicles owned by physically handicapped persons for their own use whether driven by the handicapped person themselves or by others for the transport of such handicapped person	<ul style="list-style-type: none"> - three wheelers, invalid carriages, motor cycles, Motor cars (only to one vehicle each of any two of the kind) - purchase value up to Rupees Seven Lakhs - having not less than 40% disability <p>- Physically handicapped Persons means-</p> <p>(a) <i>The blind</i> - That is those persons who suffer from any of the following conditions:</p> <ul style="list-style-type: none"> (i) Total absence of sight, (ii) Visual aquity not exceeding 6/60 or 20/200 (snellen) in the better eye with correcting lenses, (iii) Limitation of the field of vision sub standing an angel of 20 degrees or worse. <p>(b) <i>The Deaf</i> - That is, those people in whom the sense of hearing is non-functional for the ordinary purposes of life. Generally a loss of hearing at 70 decibels or above at 500, 1000 or 2000 frequencies will make residual hearing non-functional:</p> <p>(c) <i>The orthopedically handicapped</i> - That is those persons who have a physical defect or deformity which caused an interference with the normal functioning of bones, muscles and joints.</p>	SRO 301/1998

11	Non-transport vehicles belonging to the Indian Defense personal	Which are brought with them to the State of Kerala on their transfer and for which tax has already been paid in other State prior to their posting to the State of Kerala.	G.O.(P) No. 14/94/PW&T
12	Non-transport vehicles belonging to Central Reserve Police Personal	Which are brought with them to the State of Kerala on their transfer and for which tax has been already paid in other state prior to their postings to the State of Kerala.	G.O.(P) No.29/1998/Tran
13	Motor vehicles registered in the name of institutions engaged in palliative care	Used exclusively for palliative care activities subject to the recommendations of the District Collector to that effect.	G.O. (P) No. 11/2021/Tran
14	Vehicles owned by the KSRTC, KURTC, KSRTC-SWIFT	For the period of five years wef 01/04/2021	G.O. (P) No. 9/2022/Tran
15	Motor Cars owned by persons with Autism or Cerebral Palsy or Multiple Disabilities or Mental Retardation	(i) Having purchase value up to 7 Lakhs wef: 01/03/2022 (ii) the vehicle shall be used to the transportation of such person (iii) the owner of the vehicle shall be eligible for tax exemption only one vehicle (iv) a certificate issued by a medical board in Government sector to the effect that the owner of the vehicle is suffering from such disability having not less than 40%, shall be produced.	G.O. (P) No. 13/2022/Tran
16	Pondicherry State based Contract Carriages and Stage Carriages	Having special permit issued under Section 88(8) of MV Act	Circular 26/91
17	Tamil Nadu State based Contract Carriages and Stage Carriages	Having special permit issued under Section 88(8) of MV Act	Circular 26/91
18	Andhra Pradesh State based Contract Carriages and Stage Carriages except Maxi Cab	Having special permit issued under Section 88(8) of MV Act	B3/18165/TC/2000
19	Telangana State based Contract Carriages and Stage Carriages except Maxi Cab	Having special permit issued under Section 88(8) of MV Act	B1/E-17271/TC/2019