

No. B1/3225/TC/2010

Transport Commissionerate, Kerala  
Trans Towers, Thiruvananthapuram  
Dated 26.03.2010

From

The Transport Commissioner,  
Thiruvananthapuram.

To

All Deputy Transport Commissioners,  
All Regional Transport Officers,

(All Motor Vehicle Inspection Officers to the Motor Vehicle Inspection  
Check Post)

Sir,

Sub Motor Vehicles Department – The Kerala Finance Bill 2010 –  
revision of tax – amendments – details forwarding of – reg.

Ref:

An extract of the Kerala Finance Bill 2010 pertaining to the amendments  
in KMTV Act 1976, which will come into force on 01.04.2010 is forwarded  
herewith. You are directed to communicate the details to all Offices under your  
jurisdiction immediately. Taxes due from 01.04.2010 shall be collected at the  
new rate specified in the schedule.

Yours faithfully,

Sd/-

Senior Deputy Transport Commissioner  
(Taxation)

For Transport Commissioner

Approved for issue,

Senior Superintendent  
Jd.

26/3/10

26/3/10



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

(1) in section 3,—

(i) in sub-section (1), for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that in respect of a new motor vehicle of any of the classes specified in item numbers 1,2,6,10(iii) and 11 of the Schedule to this Act, there shall be levied from the date of purchase of the vehicle one-time tax at the rate specified in Annexure I, at the time of first registration of the vehicle and thereafter tax shall be levied at the time of renewal of such vehicle at the rate specified in the Schedule as per fourth proviso to sub-section (1) of section 4.”;

(ii) after the third proviso the following proviso shall be inserted, namely:—

“Provided also that in respect of new autorickshaws specified in item number 7(i)(b) of the Schedule to this Act, there shall be levied from the date of purchase of the new vehicle, a tax in advance for a period of five years at the rate specified in Annexure II, at the time of first registration of the vehicle and thereafter tax shall be levied for 5 years at the time of renewal of permit or one year after the expiry of existing tax at the rate specified in the seventh proviso to sub-section (1) of section 4.”;

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(2) in section 4, in sub-section (1), for the sixth proviso, the following provisos shall be substituted, namely:—

“Provided also that the owner or a person liable to pay tax in respect of vehicle specified in item numbers 1, 2, 6, 7(i)(b), 10(iii) and 11 of the Schedule to this Act shall not be liable to pay any periodical increase in tax during the period for which he has paid tax for such vehicle :

Provided also that the owner or a person liable to pay tax in respect of autorikshaws specified in item number 7(i)(b) of the Schedule shall have an option to remit tax in lumpsum for 5 years at the time of renewal of permit at the rate specified in Annexure II or to remit tax for one year at the rate specified in item number 7(i)(b) of the Schedule.”;

(3) in the SCHEDULE,—

(i) for serial number 3. Goods Carriages and the entries related thereto in columns (1), (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

**“3. Goods Carriages**

(i) Goods Carriages other than those fitted with tipping Mechanism						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Motor Cycle trucks not exceeding			300 Kg.	in gross vehicle weight	135.00
(b)	Vehicles not exceeding			1000 Kg.	„	220.00
(c)	Vehicles exceeding	1000 Kg.	but not exceeding	1500 Kg.	„	420.00
(d)	„	1500 Kg.	„	2000 kg.	„	550.00
(e)	„	2000 Kg.	„	3000 Kg.	„	705.00
(f)	„	3000 Kg.	„	4000 Kg.	„	840.00
(g)	„	4000 Kg.	„	5500 Kg.	„	1210.00
(h)	„	5500 Kg.	„	7000 Kg.	„	1430.00
(i)	„	7000 Kg.	„	9000 Kg.	„	1760.00



(1)	(2)	(3)	(4)	(5)	(6)	(7)
(j)	„	9000 Kg.	„	9500 Kg.	„	1870.00
(k)	„	9500 Kg.	„	10500 Kg.	„	2090.00
(l)	„	10500 Kg.	„	11000 Kg.	„	2310.00
(m)	„	11000 Kg.	„	12000 Kg.	„	2530.00
(n)	„	12000 Kg.	„	13000 Kg.	„	2750.00
(o)	„	13000 Kg.	„	14000 Kg.	„	2970.00
(p)	„	14000 Kg.	„	15000 Kg.	„	3080.00
(q)	„	15000 Kg.			„	3080.00+ Rs. 110 for every 250 Kg. or part there of in excess of 15000 Kg.

**(ii) Goods Carriages fitted with tipping mechanism  
(Tipper Goods Carriages)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Motor Cycle trucks not exceeding			300 Kg.	in gross vehicle weight	170.00
(b)	Vehicles not exceeding			1000 Kg.	„	280.00
(c)	Vehicles exceeding	1000 Kg.	but not exceeding	1500 Kg.	„	530.00
(d)	„	1500 Kg.	„	2000 kg.	„	690.00
(e)	„	2000 Kg.	„	3000 Kg.	„	880.00
(f)	„	3000 Kg.	„	4000 Kg.	„	1050.00
(g)	„	4000 Kg.	„	5500 Kg.	„	1510.00
(h)	„	5500 Kg.	„	7000 Kg.	„	1790.00
(i)	„	7000 Kg.	„	9000 Kg.	„	2200.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)
(j)	„	9000 Kg.	„	9500 Kg.	„	2350.00
(k)	„	9500 Kg.	„	10500 Kg.	„	2610.00
(l)	„	10500 Kg.	„	11000 Kg.	„	2900.00
(m)	„	11000 Kg.	„	12000 Kg.	„	3160.00
(n)	„	12000 Kg.	„	13000 Kg.	„	3440.00
(o)	„	13000 Kg.	„	14000 Kg.	„	3710.00
(p)	„	14000 Kg.	„	15000 Kg.	„	3850.00
(q)	„	15000 Kg.			„	3850.00+ Rs. 140 for every 250 Kg. or part there of in excess of 15000 Kg.”;

(ii) in serial number 6, for the words, brackets and symbol “Omni Bus for Private use (Private Service Vehicle – Non-Transport)” in column (2), the words, brackets and symbol “Private Service Vehicle for Personal Use (Non-Transport)” shall be substituted ;

(iii) in serial number 10,—

(a) in item (i), the words “Cranes and Earth Moving Vehicles such as Dumper, Bulldozer” shall be omitted ;

(b) after item (ii) and the entries against it in columns (2) and (3), the following item and entries shall respectively be inserted, namely:—

**“(iii) Construction equipment vehicles such as Excavators, Loaders, Backhoe, Compactor Rollers, Road Rollers, Dumpers, Motor Graders, Mobile Cranes, Dozers, Forklift Trucks, Self Loading Concrete Mixers etc.**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Not Exceeding	1000 Kg			In gross vehicle weight	35.00



(1)	(2)	(3)	(4)	(5)	(6)	(7)
(b)	Exceeding	1000 Kg.	but not exceeding	1500 Kg.	„	55.00
(c)	„	1500 Kg.	„	2275 Kg.	„	80.00
(d)	„	2275 Kg.	„	3050 Kg.	„	100.00
(e)	„	3050 Kg.	„	4300 Kg.	„	110.00
(f)	„	4300 Kg.	„	5575 Kg.	„	120.00
(g)	„	5575 Kg.	„	7600 Kg.	„	145.00
(h)	„	7600 Kg.	„	9000 Kg.	„	165.00
(i)	„	9000 Kg.			„	165.00 + Rs. 25 for every 1000 Kg. or part thereof in excess of 9000 Kg.”;

(iv) for serial number 13 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

**“13. 1. Educational Institution Bus**

(a)	Vehicles with 20 or less seats including that of the driver	500.00
(b)	Vehicles with more than 20 seats	1000.00
2.	Ambulance	550.00
3.	Tractor	220.00
4.	Vehicles exclusively used for imparting instructions in driving of motor vehicles,—	
(a)	Light motor vehicles excluding Motor Car	550.00
(b)	Medium goods / passenger vehicles	1100.00
(c)	Heavy goods / passenger vehicles	1650.00.”;

(v) for the existing Annexure, the following Annexures shall be substituted, namely:—

“ANNEXURE - I

ONE TIME TAX

[See proviso to section 3(1)]

<i>Sl. No.</i>	<i>Class of Vehicle</i>	<i>Rate of one time tax</i>
(1)	(2)	(3)
A.	New Motor Cycles (including Motor Scooters and Cycles with attachments for propelling the same by mechanical power) and three wheelers (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and Private Service Vehicle for personal use (NTV), Motor Cars and Construction Equipment Vehicle.	
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.	6% of the purchase value of the vehicle.
2.	Three Wheelers (including tricycles and cycle rikshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers.	6% of the purchase value of the vehicle.
3.	Private Service Vehicle for personal use (NTV) having cubic capacity below 1500.	6% of the purchase value of the vehicle.
4.	Motor cars having cubic capacity below 1500.	6% of the purchase value of the vehicle.



(1)	(2)	(3)
5. Private Service Vehicle for personal use (NTV) having cubic capacity 1500 and above.	8% of the purchase value of the vehicle.	
6. Motor cars having cubic capacity 1500 and above.	8% of the purchase value of the vehicle.	
7. Construction Equipment Vehicles such as excavators, loaders, backhoe, compactor rollers, road rollers, dumpers, motor graders, mobile cranes, dozers, forklift trucks, self loading concrete mixers etc.	6% of the purchase value of the vehicle.	
B. Motor Cycles (including motor scooter and cycles with attachments for propelling the same by mechanical power) and three wheelers (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and private service vehicle for personal use (NTV) and motor cars which were originally registered in other States on or after 1 <sup>st</sup> April, 2007 and migrated to Kerala State.	As per the Table below.	
C. Motor Cycles (including motor scooter and cycles with attachments for propelling the same by mechanical power) and three wheelers (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and private service vehicle for personal use (NTV) and motor cars which were registered on or after 1 <sup>st</sup> April, 2007 and reclassified from the category of transport vehicles.	As per the Table below.	



(1)	(2)	(3)
D. Construction Equipment Vehicles which are originally registered in other States on or after 1 <sup>st</sup> April, 2010 and migrated to the Kerala State.		

TABLE

<i>Sl. No</i>	<i>Age of vehicle from the month of original registration</i>	<i>Percentage of one time tax leviable under A above</i>
(1)	(2)	(3)
1	Not more than 1 year	100%
2	more than 1 year but not more than 2 years	93%
3	more than 2 years but not more than 3 years	87%
4	more than 3 years but not more than 4 years	80%
5	more than 4 years but not more than 5 years	73%
6	more than 5 years but not more than 6 years	67%
7	more than 6 years but not more than 7 years	60%
8	more than 7 years but not more than 8 years	53%
9	more than 8 years but not more than 9 years	47%
10	more than 9 years but not more than 10 years	40%
11	more than 10 years but not more than 11 years	33%
12	more than 11 years but not more than 12 years	27%
13	more than 12 years but not more than 13 years	20%
14	more than 13 years but not more than 14 years	13%
15	more than 14 years but not more than 15 years	7%

## ANNEXURE II

## LUMPSUM TAX

[See proviso to section 4(1)]

<i>Class of Vehicle</i>	<i>Rate of tax</i>
New autorickshaws and autorickshaws which were originally registered in other States on or after 1 <sup>st</sup> April, 2010 and migrated to Kerala State with seating capacity three, excluding driver seat.	Rs. 2,000 for five year."