(1)	(2)	(3)	(4)
Other Buildings:			
Not exceeding 50 square metres	Nil	Nil	Nil
Above 50 square metres but not exceeding 75 square metres	1500	3000	6000
Above 75 square metres but not exceeding 100 square metres	2250	4500	9000
Above 100 square metres but not exceeding 150 square metres	4500	9000	18000
Above 150 square metres but not exceeding 200 square metres	9000	18000	36000
Above 200 square metres but not exceeding 250 square metres	18000	36000	54000
Exceeding 250 square metres	18000 plus Rs. 1800 for every additional 10 square metres	36000 plus Rs. 3600 for every additional 10 square metres	54000 plus Rs. 4500 for every additional 10 square metres.".

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

(1) in section 2,—

(a) the existing clause (aa) shall be renumbered as clause (ab) and before clause (ab) as so renumbered, the following clause shall be inserted, namely:—

"(aa) "e-payment" means remittance of tax using e-payment gateway by transfer of the amount to the account of Motor Vehicles Department from the account of a registered owner or any other person in any Bank or by using Credit/Debit Cards.";

(b) for clause (e) the following clause shall be substituted, namely:—

"(e) "purchase value" means the value of the vehicle as shown in the purchase invoice and includes value added tax, cess and customs/excise duty chargeable on vehicles:

Provided that the discount or rebate given by the dealer to the registered owner shall not be deducted from the bill amount for computing the purchase value:

Provided further that where the purchase value of any vehicle including a vehicle imported from other countries or a vehicle acquired or obtained otherwise than by way of purchase is not ascertainable on account of non availability of the invoice, the purchase value shall be the value or price of the vehicles of the same specifications which are already registered or available with the manufacturer or as fixed by the Customs and Central Excise Department for the purpose of levying customs duty and includes excise or customs duty levied on the purchase of a motor vehicle, as the case may be.";

(c) the existing clause (ee) shall be renumbered as clause (eb) and before clause (eb) as so renumbered the following clause shall be inserted, namely:—

"(ea) "push back seat" means the seat, backrest of which can be adjusted or tilted to the comfort of the passenger.";

(d) after clause (f), the following clause shall be inserted, namely:—

"(fa) "sleeper berth" means a berth or a seat which can be adjusted or converted as a berth for the comfort of the passenger.";

(2) in section 3,—

(a) in sub-section (1),—

(i) 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 items 1, 2, 6, 7(i)(b), 7(i)(c), 10(iii) and 11(i) of the Schedule, 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 registration of such vehicle or on the expiry of the life time tax already paid at the rate specified in the Schedule as per fourth proviso to sub-section (1) of section 4.";

(ii) the third proviso shall be omitted;

(iii) for the fourth proviso, the following proviso shall be substituted, namely:—

"Provided also that in respect of old motor cycles specified in item (1), old three wheelers specified in item (2) and old motor cars specified in item 11 (i) of the Schedule, there shall be levied a tax in advance for a period of five years after the expiry of the period in respect of which tax has been paid at the rate specified in Annexure II and for new goods carriages specified in item (3) (i) (a) to (3) (i) (e) and (3) (ii) (a) to (3) (ii) (e), new Autorickshaws specified in item 7 (i) (a), there shall be levied 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 five years or for one year at the rate specified in the seventh proviso to sub-section (1) of section 4." ;

(b) in sub-section (5), in the existing proviso, for the words, brackets and figure "under sub-section (9)", the words, brackets and figures "under sub-sections (8) and (9)" shall be substituted;

(3) in section 4,—

(a) in sub-section (1),—

(i) in the fourth proviso, for the words, figures, brackets and letters, after the words, brackets and figure "or passengers specified in item 2 of the Schedule", the following words, figures, brackets and letters, shall be substituted, namely:—

"or new goods carriage specified in items 3(i)(a) to 3(i)(e), 3(ii)(a) to 3(ii)(e), new autorickshaws specified in item 7(i)(a) or old motor cars specified in item 11(i) of the Schedule shall pay tax in respect of those vehicles in advance for a period of five years in lump sum upon a licence for such period.";

(ii) for the fifth proviso, the following proviso shall be substituted, namely:—

"Provided also that the registered owner or a person liable to pay tax in respect of Private Service Vehicle (Non-Transport Vehicle) for personal use specified in item 6 and Construction equipment vehicles specified in item 10(iii) of the Schedule, shall remit tax in lump sum for 2 years after the expiry of existing tax period at the rate specified in column (3) of the respective items in the Schedule.";

(iii) for the sixth proviso, the following proviso shall be substituted, namely:—

"Provided also that the registered owner or a person liable to pay tax in respect of vehicle specified in items 1, 2, 3(i)(a) to 3(i)(e), 3(ii)(a) to 3(ii)(e), 6, 7(i)(a) to 7(i)(c), 10(iii) and 11(i) of the Schedule for which one time or lump sum tax has been paid, shall not be liable to pay any periodical increase in tax during the period for which he has paid tax for such vehicle.";

(iv) for the seventh proviso, the following proviso shall be substituted, namely:—

"Provided also that the owner or a person liable to pay tax in respect of goods vehicles specified in item 3(i)(a) to 3(i)(e) and 3(ii)(a) to 3(ii)(e), autorickshaws specified in item 7 (i)(a), motor cab specified in item 7 (i)(b) and tourist motor cab specified in item 7 (i)(c) of the Schedule shall have an option to remit tax in lump sum for five years at the rate specified in Annexure II or to remit tax for one year at the rate specified in item 3 (i)(a) to 3 (i)(e), 3 (ii)(a) to 3 (ii)(e) and 7 (i)(a) to 7 (i)(c) of the Schedule respectively";

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

"Provided further that clause (b) of this sub-section shall not be applicable to e-payment of tax.";

(5) for section 11, the following section shall be substituted, namely:—

"11. *Power to seize, detain and sell motor vehicles.*—(1) Any officer of the Motor Vehicles Department not below the rank of Assistant Motor Vehicles Inspector authorised in this behalf by the Government or any Police Officer not below the rank of Sub-Inspector may, if he has reason to believe that a taxable motor vehicle is used or kept for use in the State without paying tax, seize and detain that vehicle and make necessary arrangements for the safe custody of that vehicle pending production of proof of payment of tax.

(2) Where the tax due, in respect of the vehicle seized and detained under sub-section (1), is not paid within 30 days from the date of such seizure and detention, the officer authorised by the Government in this behalf may serve a notice in such manner as may be prescribed to the registered owner or the person who had the possession or control of the vehicle, immediately before such seizure and detention. After considering the objections, if any, filed by such person, if the authorised officer is satisfied that, the tax due has not been paid so far, he shall recover the tax due by sale of such vehicle in the manner as may be prescribed:

Provided that no such vehicle shall be sold if the tax due is paid at any time before the date of notification of the sale.

(3) Where the registered owner or the person having possession or control of the vehicle does not raise any objection to the notice served in sub-section (2), the authorised officer shall conduct sale of such vehicle as provided in sub-section (2).

(4) Where the tax due in respect of the vehicle seized and detained by the Police Officer under sub-section (1) is not paid within 30 days from the date of such seizure and detention, the Police Officer concerned shall transfer such vehicle to the Motor Vehicles Department along with a report thereon. After the receipt of such report, the authorised officer shall conduct the sale of such vehicle under sub-section (2).";

(6) after section 12, the following section shall be inserted, namely:—

"12A. *Interest on tax payable when tax is not paid.*—Where any person fails to pay the tax payable under section 3 within a period of six months from the date of expiry of the prescribed period for payment of the same, he shall be liable to pay interest on such tax at the rate of twelve per cent per annum, in addition to the additional tax payable under section 12, until the realisation of the amount:

Provided that the interest payable under this section shall not exceed the amount of tax payable.";

(7) in the SCHEDULE,—

(a) for serial numbers 1 and 2 and the entries against them in columns (2) and (3), the following serial numbers and entires shall, respectively, be substituted, namely:—

"1.	Motor Cycles (including Motor Scooters and cycles with attachment for propelling the same by mechanical power)	45.00
2.	Three wheeler (including tri-cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers.	45.00";

(b) in serial number 7, for item (i) and the entries thereunder in columns (2) and (3), the following items and entries shall respectively, be substituted, namely:—

"(i) **Vehicles permitted to ply solely as contract carriage**

(a)	and to carry not more than 3 passengers (Autorickshaw)	125.00
(b)	and to carry more than 2 passengers but not more than 6 passengers other than tourist motor cabs (motor cab)	350.00

(c)	Tourist Motor Cabs	425.00
(d)	Vehicles permitted to operate within the State	
(i)	Ordinary Contract Carriage permitted to carry more than 6 passengers but not more than 12 passengers-for every passenger	310.00
(ii)	Ordinary Contract Carriage permitted to carry more than 12 passengers but not more than 20 passengers-for every passenger	530.00
(iii)	Ordinary Contract Carriage permitted to carry more than 20 passengers-for every passenger	750.00
(iv)	Contract Carriage fitted with push back seats and permitted to carry more than 6 passengers but not more than 12 passengers- for every passenger	500.00
(v)	Contract Carriage fitted with push back seats and permitted to carry more than 12 passengers but not more than 20 passengers- for every passenger	750.00
(vi)	Contract Carriage with push back seats and permitted to carry more than 20 passengers-for every passenger	1000.00
(vii)	Contract Carriage fitted with sleeper berths and permitted to carry more than 6 passengers but not more than 12 passengers- for every passenger	1000.00
(viii)	Contract Carriage fitted with sleeper berths and permitted to carry more than 12 passengers but not more than 20 passengers- for every passenger	1500.00
(ix)	Contract Carriage fitted with sleeper berths and permitted to carry more than 20 passengers-for every passenger	2000.00

(e) 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)

(i) Ordinary Contract Carriage permitted to carry more than 6 passengers-for every passenger	1540.00
(ii) Contract Carriage with push back seats and permitted to carry more than 6 passengers-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) Vehicles registered in other States and entering Kerala after obtaining permit under sub-sections (8) and (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)

(i) Ordinary Contract Carriage permitted to carry more than 6 passengers-for every passenger	4000.00
(ii) Contract Carriages with push back seats and permitted to carry more than 6 passengers-for every passenger	6000.00
(iii) Contract Carriages with sleeper berths and permitted to carry more than 6 passengers-for every passenger	7000.00

(ii) **Motor Vehicles permitted to ply as Contract Carriages and solely used as Educational Institution Bus**

(a) Vehicles with 20 or less seats including driver	500.00
(b) Vehicles with more than 20 seats	1000.00.";

(c) in serial number 11, after item (ii) and the entries against it, in columns (2) and (3), the following item and entries shall respectively, be inserted, namely:—

"(iii) Caravan/Camping Trailer-for every square metre or part thereof of the floor area	1000.00.";

(d) in serial number 13, for item "1 Educational Institution Bus", and the entries thereunder in columns (2) and (3), the following item and entries shall, respectively, be substituted, namely:—

"1. **Generator Van/Compressor/Rig**

(a) Light Motor Vehicle	1000.00

(b) Medium Motor Vehicle	1500.00
(c) Heavy Motor Vehicle	2000.00";

(da) in the proviso to the schedule after paragraph (6) the following paragraph shall be inserted, namely:—

" (7) in the case of Contract Carriage having ordinary seats, push back seats and sleeper berths, tax shall be realised for the vehicle on the basis of actual number of seats of each kind, at the rate prescribed in the schedule.";

(e) in ANNEXURE 1,—

(i) for serial number A and the entries thereunder, in columns (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

"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, Motor Cabs, Tourist Motor Cabs, and Construction Equipment Vehicles.	
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 upto rupees 1 lakh.	6 % 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 1 lakh.	8 % of the purchase value of the vehicle.
3. Three Wheelers (including tricycles and cycle rickshaws 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.

4. Motor Cars and Private Service Vehicles for personal use (NTV) having purchase value up to rupees 5 lakhs.	6 % of the purchase value of the vehicle.
5. Motor Cars and Private Service Vehicles for personal use (NTV) having purchase value more than rupees 5 lakhs and up to rupees 10 lakhs.	8 % of the purchase value of the vehicle.
6. Motor Cars and Private Service Vehicles for personal use (NTV) having purchase value more than rupees 10 lakhs and up to rupees 15 lakhs.	10 % of the purchase value of the vehicle.
7. Motor Cars and Private Service Vehicles for personal use (NTV) having purchase value more than rupees 15 lakhs.	15 % of the purchase value of the vehicle.
8. Motor Cabs having Cubic Capacity below 1500 cc.	6 % of the purchase value of the vehicle.
9. Tourist Motor Cabs having Cubic Capacity below 1500 cc and having purchase value up to rupees 10 lakhs.	6 % of the purchase value of the vehicle.
10. Tourist Motor Cabs having cubic capacity below 1500 cc and having purchase value above rupees 10 lakhs.	10 % of the purchase value of the vehicle.
11. Motor Cabs and Tourist Motor Cabs having Cubic Capacity 1500 cc and above and having purchase value up to rupees 15 lakhs.	10 % of the purchase value of the vehicle.
12. Motor Cabs and Tourist Motor Cabs having Cubic Capacity 1500 cc and above and having purchase value above rupees 15 lakhs.	15 % of the purchase value of the vehicle.
13. Construction Equipment Vehicles such as excavators, loaders, backhoe, compactor rollers, road rollers, dumpers, motor graders, mobile cranes, dozers, fork lift trucks, self loading concrete mixers etc.	6 % of the purchase value of the vehicle.

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

"E. Motor cabs and Tourist motor cabs which are originally registered in other State on or after 1st April, 2014 and migrated to the Kerala State

F. Motor cabs and Tourist Motor Cabs which were registered on or after 1st April, 2014 and reclassified from the category of Non-Transport Vehicle

(f) for ANNEXURE II, the following ANNEXURE shall be substituted, namely:—

"ANNEXURE II

Lump sum Tax

[*See* proviso to section 3(1) and section 4(1)]

Sl. No.	*Class of Vehicle*	*Rate of tax for 5 years (in Rupees)*
(1)	(2)	(3)
A.	Old 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.	900
B.	Three Wheelers (including tricycles and cycle rickshaws with attachments for propelling the same by mechanical power) not used for transport of goods or passengers	900
C.	New autorickshaws and autorickshaws which were originally registered in other States on or after Ist April, 2010 and migrated to the State of Kerala.	2000
D.	Motor cabs	7000
E	Tourist Motor cabs	8500
F.	Motor cars having ULW not exceeding 750 Kg.	6400

(1)	(2)	(3)
G.	Motor cars having ULW more than 750 Kg. but not more than 1500 Kg.	8600
H.	Motor cars having ULW more than 1500 Kg.	10600
I.	Goods carriages having GVW up to 3000 Kg.	
	(i) Motor Cycle trucks not exceeding 300 Kg.	2700
	(ii) Goods Carriages with GVW not exceeding 1000 Kg.	4400
	(iii) Goods Carriages with GVW exceeding 1000 Kg. but not exceeding 1500 Kg.	8400
	(iv) Goods Carriages with GVW exceeding 1500 Kg. but not exceeding 2000 Kg.	11000
	(v) Goods Carriages with GVW exceeding 2000 Kg. but not exceeding 3000 Kg.	14100.".

8. *Amendment of Act 32 of 1976.*—In the Kerala Tax on Luxuries Act, 1976 (32 of 1976),—

(1) in section 2, after clause (i), the following clause shall be inserted, namely:—

"(ia) "Serviced apartment" means a furnished apartment available for short-term stay for guests, which provides amenities and services for daily use for monetary consideration as an alternative for hotel accommodation.";

(2) in section 4,—

(a) in sub-section (1), after item (ii), the following item shall be inserted, namely:—

"(iia) in a serviced apartment";

(b) in sub-section (2),—

(i) in clause (a), after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that for the charges of accommodation for residence and other amenities and services provided in the months of June, July and August of every year, the rate of tax mentioned in items (i) and (ii) shall be five per cent.";

(ii) to clause (c), the following provisos shall be inserted, namely:—

"Provided that any amount paid to the proprietor along with the charges for accommodation, by whatever name called, shall not be excluded from levy of tax under this clause:

Provided further that the rate of tax mentioned in item (iii) shall be ten per cent with respect to National and International Conventions, seminars and exhibitions approved by the Tourism Department of the Government of Kerala as per the scheme formulated by them for this purpose. Such approval shall be filed in the format specified in such scheme, before the assessing authority along with the returns filed under this Act.";

(iii) after clause (c), the following clause shall be inserted, namely:—

"(d) in respect of serviced apartment, for the charges of accommodation and other amenities and services provided at the rate of twelve and a half per cent.";

(3) after section 4F, the following section shall be inserted, namely:—

"4G. *Registration of serviced apartments.*—Every proprietor of a serviced apartment in a district shall get his serviced apartment registered with the authority under this Act along with a registration fee of one thousand rupees per apartment. Other procedures relating to registration of hotels shall be applicable in this case. The registration shall be for a period of one year and shall be renewed annually".

9. *Amendment of Act 15 of 1991.*—In the Kerala Agricultural Income Tax Act, 1991 (15 of 1991), in section 37C,—

(1) in sub-section (3), for the figures and words "31st December, 2010", the figures and words "31st August, 2014" shall be substituted;

(2) in sub-section (4),—

(a) for the figures and words "31st December, 2010", the figures and words "31st December, 2014" shall be substituted;

(b) the proviso shall be omitted.