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#### NOTIFICATION

No.H. 12018/71/96-LJD, the 8<sup>th</sup> September, 2016.  
general information

The following Act is hereby published for

The Mizoram Motor Vehicles Taxation (Amendment) Act, 2016

(Act No. 6 of 2016)

{Received the assent of the Governor of Mizoram on the 31st August, 2016}

#### THE MIZORAM MOTOR VEHICLE TAXATION (AMENDMENT) ACT, 2016

AN  
ACT

to amend the Mizoram Motor Vehicle (Taxation) Act, 1996 (5 of 1996);

It is enacted by the Legislative Assembly of Mizoram in the Sixty-Seventh year of the Republic of India as follows namely:-

1. *Short title, and Commencement :-*
  - 1) This Act may be called the Mizoram Motor Vehicles Taxation (Amendment) Act, 2016.
  - 2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.
2. *Amendment of section 3:-*

Sub-section (3) of section 3 of the Mizoram Motor Vehicles (Taxation) Act, 1996 (hereinafter referred to as the Principal Act) shall be substituted by the following, namely:-

“(3) One Time Tax shall be levied in respect of all 2-wheelers, 3-wheelers of motor vehicles and LMV/Motor Cars coming under

non-transport category, and vehicles under Rent a Cab Scheme. Tax shall be levied on all Motor cabs/Taxis including 2-wheelers Taxis, 3 wheelers Taxis and Max-cabs, operated and kept for operating within the State of Mizoram as well as those operating inter-state, which shall be paid as per the choice of the applicant as One Time/ Two Time/ Three Time Tax as described in Schedule - II of this Act at the rate specified in the said Schedule;

Provided that no tax shall be levied in respect of motor vehicles as specified in this section where the motor vehicle is more than 2 years old from its original registration, entering from other State into the rolls of this State, by way of transfer of its registration as provided under Section 47(1) of the Motor Vehicles Act, 1988 if such a tax as contemplated by this Act has been paid in the State from which the vehicle migrated, otherwise tax as applicable will be levied;

Provided further that for the issuance of No Objection Certificate (NOC) for vehicles that are to be sold or are to migrate to other states of the country, tax will be levied for a total period of 15 years calculated from the date of registration, which shall be inclusive of tax already paid in each previous year;

Provided also that such NOC will not be issued unless the said tax for the total period of 15 years as stated above has not been paid in full;

Provided also that in respect of a chassis of motor vehicles passing through this State from a manufacturer to a dealer under temporary certificate of registration for a period not exceeding 7 days, the rate of tax shall be one twentieth of the tax payable for a quarter specified in column (2) of Schedule - I".

3. *Amendment of Section 4 :-* in sub-section (7) of section 4 of the Principal Act, the words "Life - time tax" shall be substituted by the words " One Time /Two Time / Three Time Tax".
4. *Amendment of Section 4A :-* In section 4A of the Principal Act, the words "life- time' tax" shall be substituted by the words "one time/two time/ three time tax"
5. *Amendment of Schedule I :-* In Schedule I of the Principal Act,
  - (1) In Group II., in the description of Motor Vehicles, after the words "Motor Vehicles" and before the word "operating", the words "registered within the State and" shall be inserted.
  - (2) In Group III,
    - (a) In the description of Motor Vehicles, after the words "Motor Vehicles" and before the word "operating", the words "registered within the State and" shall be inserted.
    - (b) Serial Nos. (a), (b) and (c) shall be omitted.
6. *Amendment of Schedule II & III* The existing Schedule II and III of the Principal Act shall be substituted by a new Schedule II and III of this Act.

**SCHEDULE-II**  
**[See Section 3 (3)]**

**RATE OF ONE TIME/ TWO TIME/ THREE TIME TAX OF VEHICLES**

Sl. No.	Period/Class of Vehicle	2-Wheelers 3-Wheelers 4-Wheelers coming under non-transport category, vehicles under Rent a Cab Scheme, 2-Wheelers taxi, 3-Wheelers taxi, 4-Wheelers taxi/ Motor cab and Maxicab	Other mode of payment of tax for only 2-wheelers taxi, 3-wheelers taxi, 4-wheelers taxi/Motor cab and Maxi cab	
1	2	3	4	5
		ONE TIME TAX	TWO TIME TAX	THREE TIME TAX
A	At the time of registration of new vehicles	6% of the cost of the vehicle before VAT for 15 years	4.2% of the cost of the vehicle before VAT for 10 years	2.2% of the cost of the vehicle before VAT for 5 years
B	If the vehicle is already registered :			
	1 From the end of 1 <sup>st</sup> year	6% of the cost of the vehicle before VAT for 14 years	4.2% of the cost of the vehicle before VAT for 9 years	2.2% of the cost of the vehicle before VAT for 4 years
	2 From the end of 2 <sup>nd</sup> year	6% of the cost of the vehicle before VAT for 13 years	4.2% of the cost of the vehicle before VAT for 8 years	2.2% of the cost of the vehicle before VAT for 3 years
	3 From the end of 3 <sup>rd</sup> year	6% of the cost of the vehicle before VAT for 12 years	4.2% of the cost of the vehicle before VAT for 7 years	2.2% of the cost of the vehicle before VAT for 2 years
	4 From the end of 4 <sup>th</sup> year	6% of the cost of the vehicle before VAT for 11 years	4.2% of the cost of the vehicle before VAT for 6 years	2.2% of the cost of the vehicle before VAT for 1 year
	5 From the end of 5 <sup>th</sup> year	4.2% of the cost of the vehicle before VAT for 10 years	4.2% of the cost of the vehicle before VAT for 10 years  OR 2.2% of the cost of the vehicle before VAT for 5 years	2.2% of the cost of the vehicle before VAT for 5 years

	ONE TIME TAX	TWO TIME TAX	THREE TIME TAX
If the vehicle is already registered :			
6. From the end of 6 <sup>th</sup> year	4.2% of the cost of the vehicle before VAT for 9 years	4.2% of the cost of the vehicle before VAT for 9 years OR 2.2% of the cost of the vehicle before VAT for 4 years	2.2% of the cost of the vehicle before VAT for 4 years
7. From the end of 7 <sup>th</sup> year	4.2% of the cost of the vehicle before VAT for 8 years	4.2% of the cost of the vehicle before VAT for 8 years OR 2.2% of the cost of the vehicle before VAT for 3 years	2.2% of the cost of the vehicle before VAT for 3 years
8. From the end of 8 <sup>th</sup> year	4.2% of the cost of the vehicle before VAT for 7 years	4.2% of the cost of the vehicle before VAT for 7 years OR 2.2% of the cost of the vehicle before VAT for 2 years	2.2% of the cost of the vehicle before VAT for 2 years
9. From the end of 9 <sup>th</sup> year	4.2% of the cost of the vehicle before VAT for 6 years	4.2% of the cost of the vehicle before VAT for 6 years OR 2.2% of the cost of the vehicle before VAT for 1 year	2.2% of the cost of the vehicle before VAT for 1 year
10. From the end of 10 <sup>th</sup> year	2.2% of the cost of the vehicle before VAT for 5 years	2.2% of the cost of the vehicle before VAT for 5 years	2.2% of the cost of the vehicle before VAT for 5 years
11. From the end of 11 <sup>th</sup> year	2.2% of the cost of the vehicle before VAT for 4 years	2.2% of the cost of the vehicle before VAT for 4 years	2.2% of the cost of the vehicle before VAT for 4 years
12. From the end of 12 <sup>th</sup> year	2.2% of the cost of the vehicle before VAT for 3 years	2.2% of the cost of the vehicle before VAT for 3 years	2.2% of the cost of the vehicle before VAT for 3 years
13. From the end of 13 <sup>th</sup> year	2.2% of the cost of the vehicle before VAT for 2 years	2.2% of the cost of the vehicle before VAT for 2 years	2.2% of the cost of the vehicle before VAT for 2 years
14. From the end of 14 <sup>th</sup> year	2.2% of the cost of the vehicle before VAT for 1 year	2.2% of the cost of the vehicle before VAT for 1 year	2.2% of the cost of the vehicle before VAT for 1 year
15. From the end of 15 <sup>th</sup> year			2.2% of the cost of the vehicle before VAT for 5 years

SCHEDULE-III  
[ See Section 4 (A) ]

REFUND

Sl. No.	If cancellation of Registration by surrender of Registration Certificate takes place or issuance of NOC for less than 2 years.	Percentage to be refund from One Time Tax already paid	Percentage to be refund from Two Time Tax already paid	Percentage to be refund from Three Time Tax already paid
1	2	3	4	5
1	Within a year	93%	90%	80%
2	After 1 year but within 2 years	86%	80%	60%
3	After 2 years but within 3 years	79%	70%	40%
4	After 3 years but within 4 years	72%	60%	20%
5	After 4 years but within 5 years	65%	50%	NIL
6	After 5 years but within 6 years	58%	40%	
7	After 6 years but within 7 years	52%	30%	
8	After 7 years but within 8 years	46%	20%	
9	After 8 years but within 9 years	40%	10%	
10	After 9 years but within 10 years	34%	NIL	
11	After 10 years but within 11 years	28%		
12	After 11 years but within 12 years	22%		
13	After 12 years but within 13 years	16%		
14	After 13 years but within 14 years	11%		
15	After 14 years but within 15 years	6%		
16	After 15 years	NIL		

**Secretary,**  
Law & Judicial Department,  
Govt. of Mizoram.