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NOTIFICATION

No.H.12018/71/96-LJD, the 14th July, 2011. The following Act of the Mizoram Legislative Assembly which received the assent of the Governor of Mizoram is hereby published for general information.

THE MIZORAM MOTOR VEHICLE TAXATION (AMENDMENT) ACT, 2011 (ACT NO. 7 OF 2011)

{ Received the assent of the Governor of Mizoram on the 13th July, 2011 }

AN ACT

to amend the Mizoram Motor Vehicles (Taxation Act), 1996 (Act no. 5 of 1996) (hereinafter referred to as the Principal Act).

Be it enacted by the Legislature of the State of Mizoram in the Sixty-second year of the Republic of India as follows :-

1. Short title and commencement
 - (1) This Act may be called the Mizoram Motor Vehicles Taxation (Amendment) Act, 2011.
 - (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

Section 3 of the Principal Act Shall be substituted as follows, namely :-

“3. Levy of tax: The Government may, by Notification from time to time, direct that a tax shall be levied on every motor vehicle used and kept for use, in a public place in the State as follows -

 - (1) All Motor Vehicles described in Column (1) of Schedule I and used or kept for use in Mizoram, a tax at the rate specified in the corresponding entry in column (2) of the said Schedule;

- (2) All Motor Cycles, not being transport vehicles, described in Part 'A' of Schedule II and used or kept for use in Mizoram, on their first registration in Mizoram, a life-time tax at the amount specified in the corresponding column of the said part.
- (3) All motor cars, not being transport vehicles, described in Part 'B' of Schedule II and used or kept for use in Mizoram, on their first registration in Mizoram, a life-time tax at the amount specified in the corresponding column of the said part."

Provided that the rates of tax specified for transport vehicles shall not exceed the maximum specified in column (2) of the Schedule I in respect of the classes of motor vehicles fitted with pneumatic tyres specified in the corresponding entry in column (1) thereof;

Provided further 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 seven 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 (1) of section 4 of the Principal Act, for, the word 'under this Act' and 'motor vehicles' the words 'under sub section 1 of section 3 of the Act' and 'transport vehicles,' shall be substituted respectively.

- (2) In Section 4 of the Principal Act, after sub-section (6), a new section 7 and 8 shall be inserted, namely :-

“(7) the owner of a motor cycle, not being transport vehicle, being less than 15 years old, which is already registered in Mizoram and the tax in respect of which is being paid annually under the Mizoram Motor Vehicle (Taxation) Act, 1996, shall, from the date of commencement of this Act, pay lifetime tax at the rate specified in Part 'A' of Schedule II in lieu of the annual tax under that Act on the expiry of the period for which the annual tax under that Act has been paid.

(8) the owner of any motor car, not being transport vehicles being less than 15 years old, which is already registered in Mizoram and the annual tax in respect of which is being paid under the Mizoram Motor Vehicles (Taxation) Act, 1996, shall, from the date of commencement of this Act, pay life-time tax at the rate specified in Part 'B' of Schedule II, in lieu of annual tax under the Mizoram Motor Vehicles (Taxation) Act, 1996 (Act No. 5 of 1996) on the expiry of the period for which the annual tax as aforesaid has been paid.”

4. Amendment of Section 17

Sub-section (1) & (2) of section 17 of the Principal Act, shall be substituted by the following namely :-

“17. Power to amend Schedule:

- (1) The Government may, by notification in the Official Gazette, increase or, as the case may be, decrease from time to time, the rate(s) specified in the Schedule I and Schedule II in relation to any motor vehicles.”

5. Amendment of Schedule I & II

For the Schedule to the Principal Act, the following Schedule I & II shall be substituted, namely :-

SCHEDULE-I
[See Section 3 (1)]
RATE OF TAX ON VEHICLES

	Description of Motor Vehicles	Annual Rate of tax for each Motor Vehicle
	(1)	(2)
Group	Motor Vehicles fitted solely with pneumatic tyres	Rupees
I	Motor Vehicles (including tricycles) used for transport or haulage of goods or materials the registered laden weight of which :-	
a)	Does not exceed one tonne	Eight hundred only
b)	Exceeds one tonne but does not exceed two tonnes	One thousand five hundred only
c)	Exceeds two tonnes but does not exceed four tonnes	Two thousand five hundred only
d)	Exceeds four tonnes but does not exceed six tonnes	Three thousand five hundred only
e)	Exceeds six tonnes but does not exceed eight tonnes	Four thousand five hundred only
f)	Exceeds eight tonnes but does not exceed nine tonnes	Five thousand only
g)	Exceeds nine tonnes but does not exceed ten tonnes	Five thousand five hundred only
h)	Exceeds ten tonnes	The rates specified in (g) above plus five hundred for every one tonne or part thereof in addition to 10 tonnes.
II	Motor Vehicles (including tricycles) plying intra-state for hire and used for the transport of passengers when :-	
a)	Licensed to carry not more than two (excluding driver)	Two hundred fifty only
b)	Licensed to carry in all more than two but not more than four passengers (excluding driver and conductor)	Eight hundred fifty only
c)	Licensed to carry in all more than four passengers but not more than six passengers (excluding driver and conductor)	One thousand five hundred only
d)	Licensed to carry in all more than six passengers but not more than twelve passengers (excluding driver and conductor)	Two thousand five hundred only
e)	Licensed to carry in all more than twelve passengers but not more than eighteen passengers (excluding driver and conductor)	Three thousand five hundred only

f)	Licensed to carry in all more than eighteen passengers (excluding driver and conductor)	The rates specified in (d) above plus one hundred twenty for every passenger in addition to eighteen passengers
III	Motor Vehicles (including tricycles) plying inter-states for hire and used for the transport of passengers (Tourist Vehicles) when :-	
a)	Licensed to carry in all more than two but not more than four passengers (excluding driver and conductor)	One thousand only
b)	Licensed to carry in all more than four passengers but not more than six passengers (excluding driver and conductor)	Two thousand only
c)	Licensed to carry in all more than six passengers but not more than twelve passengers (excluding driver and conductor)	Three thousand only
d)	Licensed to carry in all more than twelve passengers but not more than eighteen passengers (excluding driver and conductor)	Four thousand only
e)	Licensed to carry more than eighteen passengers (excluding driver and conductor)	The rates specified in (d) above plus one hundred fifty for every passenger in addition to eighteen passengers
IV	Special Purpose: Transport Vehicles like: Prime-mover, Tractor, Ambulance, Animal Ambulance, Mobile workshop/ X-Van, Mobile canteen, Cash van, Camper van/Trailer, Hearse, Fire-fighting vehicles, Other Special Transport Vehicles not specified elsewhere in this Schedule	
a)	Unladen weight up to 500 kgs	Five hundred only
b)	Unladen weight exceeding 500 kgs but less than 2000 kgs	Two thousand only
c)	Unladen weight exceeding 2000 kgs but less than 4000 kgs	Three thousand five hundred only
d).	Unladen weight exceeding 4000 kgs but less than 8000 kgs	Five thousand only
e)	Unladen weight exceeding 8000 kgs	Seven thousand five hundred plus four hundred for every additional 500 kgs or part thereof above 8000 kgs

V	Articulated Trailers	
a)	Gross Vehicle Weight up to 22600 kgs	Twelve thousand only
b)	Gross Vehicle Weight exceeding 22600 kgs but less than 26400 kgs	Fifteen thousand only
c)	Gross Vehicle Weight exceeding 26400 kgs but less than 36600 kgs	Twenty five thousand only
d)	Gross Vehicle Weight exceeding 36600 kgs but less than 50000 kgs	Thirty thousand only
e)	Gross Vehicle Weight above 50000 kgs	Thirty thousand plus five hundred for every additional GVW or part thereof above 50000 kgs
VI	Special Purpose: Non-Transport Vehicles like: Fork lift, Vehicle/ Trailer fitted with equipment like Rig, Generator, Compressor, etc., Crane mounted Vehicles, Tractor, Trailer to carry personal effects, Tower wagons & Tree trimming vehicles, Tow-Trucks, Breakdown van, Recovery vehicles, etc., Omni bus for private use, Camper van/trailer for private use, Other Special Non-Transport Vehicles not specified elsewhere in this Schedule	
a)	Unladen weight up to 500 kgs	Five hundred only
b)	Unladen weight exceeding 500 kgs but less than 2000 kgs	Two thousand only
c)	Unladen weight exceeding 2000 kgs but less than 4000 kgs	Three thousand five hundred only
d)	Unladen weight exceeding 4000 kgs but less than 8000 kgs	Five thousand only
e)	Unladen weight exceeding 8000 kgs.	Seven thousand five hundred plus four hundred for every additional 500 kgs or part thereof above 8000 kgs
VII	Special purpose: Non-Transport Vehicles:	
a)	Invalid Carriage	Three hundred only
b)	Three-wheeler for personal use	One thousand five hundred only

SCHEDULE-II
[See Section 3 (2)]

PART-A
**LIFE-TIME TAX ON TWO - WHEELERS (MOTOR CYCLE &
SCOOTER)**
(Not being Transport Vehicles)

(Less than 15 years old)

Sl. No.	Age of Vehicle	Upto 100cc	Above 100cc	Above 200cc	Above 300cc
1	2	3	4	5	6
1	New upto 1 year	1,500.00	3,000.00	4,500.00	6,000.00
2	Between 1 and 2 years	1,400.00	2,800.00	4,200.00	5,600.00
3	Between 2 and 3 years	1,300.00	2,600.00	3,900.00	5,200.00
4	Between 3 and 4 years	1,200.00	2,400.00	3,600.00	4,800.00
5	Between 4 and 5 years	1,100.00	2,200.00	3,300.00	4,400.00
6	Between 5 and 6 years	1,000.00	2,000.00	3,000.00	4,000.00
7	Between 6 and 7 years	900.00	1,800.00	2,700.00	3,600.00
8	Between 7 and 8 years	800.00	1,600.00	2,400.00	3,200.00
9	Between 8 and 9 years	700.00	1,400.00	2,100.00	2,800.00
10	Between 9 and 10 years	600.00	1,200.00	1,800.00	2,400.00
11	Between 10 and 11 years	500.00	1,000.00	1,500.00	2,000.00
12	Between 11 and 12 years	400.00	800.00	1,200.00	1,600.00
13	Between 12 and 13 years	300.00	600.00	900.00	1,200.00
14	Between 13 and 14 years	200.00	400.00	600.00	800.00
15	More than 14 years	100.00	200.00	300.00	400.00

PART -B
[See Section 3 (3)]

PART-A
LIFE-TIME TAX ON MOTOR CARS (Not being Transport Vehicles)

(Less than 15 years)

SI. No.	Age of Vehicle	Engine Capacity (in cc)				
		Upto 800cc	Between 801-1000	Between 1001-2000	Between 2001-3000	Above 3000
1	2	3	4	5	6	7
1	New upto 1 year	11,250.00	12,750.00	15,000.00	17,250.00	19,500.00
2	Between 1 and 2 years	10,500.00	11,900.00	14,000.00	16,100.00	18,200.00
3	Between 2 and 3 years	9,750.00	11,050.00	13,000.00	14,950.00	16,900.00
4	Between 3 and 4 years	9,000.00	10,200.00	12,000.00	13,800.00	15,600.00
5	Between 4 and 5 years	8,250.00	9,350.00	11,000.00	12,650.00	14,300.00
6	Between 5 and 6 years	7,500.00	8,500.00	10,000.00	11,500.00	13,000.00
7	Between 6 and 7 years	6,750.00	7,650.00	9,000.00	10,350.00	11,700.00
8	Between 7 and 8 years	6,000.00	6,800.00	8,000.00	9,200.00	10,400.00
9	Between 8 and 9 years	5,250.00	5,950.00	7,000.00	8,050.00	9,100.00
10	Between 9 and 10 years	4,500.00	5,100.00	6,000.00	6,900.00	7,800.00
11	Between 10 and 11 years	3,750.00	4,250.00	5,000.00	5,700.00	6,500.00
12	Between 11 and 12 years	3,000.00	3,400.00	4,000.00	4,600.00	5,200.00
13	Between 12 and 13 years	2,250.00	2,550.00	3,000.00	3,450.00	3,900.00
14	Between 13 and 14 years	1,500.00	1,700.00	2,000.00	2,300.00	2,600.00
15	More than 14 years	750.00	850.00	1,000.00	1,150.00	1,300.00

Sd/ P. Singthanga,
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