

MANIPUR MOTOR VEHICLES TAXATION (SECOND AMENDMENT) ACT, 2015

MANIPUR GAZETTE No. 1149 EXTRAORDINARY PUBLISHED BY AUTHORITY Imphal, Thursday, February 18, 2016 GOVERNMENT OF MANIPUR (Magha 29, 1937) SECRETARIAT: LAW & LEGISLATIVE AFFAIRS DEPARTMENT NOTIFICATION Imphal, the 18th February, 2016 No. 2/52/2015-Leg/L: The following Act of the Legislature, Manipur which received assent of Governor of Manipur on February 10, 2016 is hereby published in the Official Gazette: THE MANIPUR MOTOR VEHICLE TAXATION (SECOND AMENDMENT) ACT, 2015 (MANIPUR ACT NO. 1 OF 2016) AN ACT further to amend the Manipur Motor Vehicles Taxation Act, 1998 (Manipur Act No. 3 of 1999). Be it enacted by the of Manipur in the Sixty-sixth year of the Republic of India as follows: (1) This Act may be called the Manipur Motor Vehicles Taxation 1. (Second Amendment) Act, 2015. (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint

2. In sub-section (1) of section 3 of the Manipur Motor Vehicles Taxation Act, 1998 (hereinafter referred to as the Principal Act), in between the words 'the appropriate rate' and 'specified', the words "in such manner as" shall be inserted. For section 5 of the Principal Act, the following shall be substituted, 3. namely, - "S. (1) Every motor vehicle liable to pay tax on annual (recurring) basis may pay tax in advance on or before 31st day of March for the commencing financial year by owner of a motor vehicle. Short title and Amendment of section 3. Substitution of Section 5. Payment of tax. Amendment of Section 9. 2 (2) Every owner of a motor vehicle other than a motor vehicle liable to pay One Time Tax shall have the option of paying the tax in advance in four equal quarterly instalments payable on or before the last day of March, June, September and December respectively: Provided that the tax leviable under section 3 in respect of personalised vehicles as well as auto rickshaws (goods or passengers), motor cabs, maxi cabs, school and goods vehicles below 7.5 gvw after enactment of this Act shall be paid at the time of registration for fifteen years under One Time Tax structure at rates starting from minimum floor rate of tax at 4% on sale prices before VAT as in the First Schedule: Provided further that the owners of the personalised vehicles registered and paid under the recurring tax structure (annual basis) before the commencement of this Act shall have to pay taxes under One Time Tax which is meant for the remaining years to attain fifteen years but subject to award of rebate on the tax payable and not on the cost of the vehicle @ 10% discount per annum taking into consideration of age of the vehicle with the original cost of the vehicle before VAT. Mode of is shown at Form A, Part-A.I (iv) Column 3 Row (iv) and may also be applicable with the formulae or calculations wherever exists in the following Schedules or Parts thereof etc. : so that every motor vehicle more than fifteen years of age from the date of its also mechanically fit for use shall, on or after such day for period of five years with a Green Tax as specified in the Schedules, be allowed to use for another five years."

4. For (2) of section 9 of the Principal Act, the following shall be namely, — "(2) Where One Time Tax for any personalized or commercial vehicles has been paid and the motor vehicle has been to any place outside the State permanently, the following are hereby made for refund of tax: - (a) where the motor vehicle is less than two years old, refund of tax for its remaining life shall be calculated as Refund = OTT - 'm' Where 'OTT.' means derived One Time Tax of the particular type/ class of vehicle, '15 ' means 15 years life of the vehicle; .3 'n is the age of the vehicle = 2); 'm ' is the service charge (taking 3% of derived OTT); ' sign means multiplication, and subtraction and '/' sign means division; sign means (b) where the vehicle is more than two years old, no refund of tax shall be made; (c) where the vehicle is removed temporarily (for a period upto three months) to State and refund of tax shall be made: Provided that in the case of permanent removal of vehicle to any place outside the State on account of transfer of ownership or of address, the refund of tax shall be considered only after receipt of proof of permanent removal: Provided further that where the rates of tax leviable under the Act are revised by in the Official Gazette issued by the State Government under Act, the may, from time to time, by the same or by a separate in the Official Gazette, correspondingly revise the rate of refund payable under the Act and accordingly and suitable entries in respect of vehicles on or after the date of such shall be such revised rates."

5. For section 15 of the Principal Act, the following shall be substituted, namely, —"15. Whoever contravenes any of the provisions of this Act or any rules made shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with a minimum fine of. rupees two hundred in

respect of two wheelers, rupees hundred in respect of auto-rickshaw, rupees five hundred in respect of light vehicles, rupees seven hundred in respect of medium vehicles and rupees one in respect of heavy vehicles and, in the event of such person having been previously convicted of offence under this Act or under any rules made thereunder shall be punishable with fine which may extend to three hundred, rupees four hundred, rupees six hundred, rupees eight hundred and rupees one thousand five hundred 6. For 17 of the Principal Act, the following shall be substituted, namely,— of Section 17. Effect of payment of tax in other States with respect to motor vehicles brought into Manipur. Substitution of Schedule 4 "17. Tax on Inter State movement of vehicles may be levied as in the Second Schedule."

7. For the First Schedule appended to the Principal Act, following shall be namely,—"FIRST SCHEDULE [See Section Group-A. Motor vehicle fitted solely with tyres: PART-A.I. of Vehicle Motor Cycles and Scooters or Auto-rickshaws (Private) Gi] (iii) (iv) Sale price upto Rs. 1 lakh VAT Upto Rs. 2 lakh before VAT Rs. 2 lakh before VAT Vehicles of above categories in State of Manipur on of taxes payable if any, shall have to pay One Time Tax at the discounted rate depending on age of the vehicle 4% of sale price before VAT 4% of sale price before VAT Payable One Time where 'n' is the age of the vehicle 'm' is the discounted value $100/6$ depreciation per i.e. $(OTT/15) \times Rs. 1250$ Rs. 2000 Rs. 3000 Rs. 300 Rs. 350 Rs. 400 For 5 years 15 years life including Green Tax shall be levied based on The original cost of the class/ of vehicle before VAT and corresponding to prescribed slab/ structure. vehicle to be calculated as shown at Col. 3 Row (iv) 5 'n' $\times 0.10$, where, 'x' sign means multiplication, '/' sign means division and '-' sign means subtraction. Article. Other Types: No. (i) (ii) (iii) Trailers/ Side —car attached to 2-wheelers Tricycle/ Wheelers Motor vehicles (adapted & used for invalids Tax/ Year Rs. 100 Rs. 300 Rs. 100 One Time Tax Rs. 1400 Rs. 4400 Rs. 1400 Tax for 5 years after 15 years Rs. 500 Rs. 1500 Rs. 500 Green for 5 years Nil Rs. 200 Rs. 100 m. Article. Description of Vehicle: Personalized LMVs: (1) (iii) (iv) (v) (vi) vehicle (2) Sale price upto 3 lakh before VAT Upto 6 lakh before VAT Upto 10 lakh before VAT Upto 15 lakh before VAT Upto & above 20 lakh before VAT Vehicles of the above Life Time Tax (15 Years) (3) 4% of the original cost 5% of the cost 6% of the original cost 7% of the original cost 8% of the original cost Payable One Time Tax for 5 years after 5 years (4) Rs. 5500 Rs. 8500 Rs. 17000 Rs. 30000 Rs. 40000 Green Tax for 5 years (5) Rs. 550 Rs. 600 Rs. 650 Rs. 700 Rs. 800 5 years 15 years life categories operating in the State of Manipur on payment of taxes under recurring structure if any, shall have to pay One Time Tax at the discounted rate depending on age of the vehicle to be calculated as shown at Col. 3 Row (vi) 6 $OTT -) \times \frac{m}{n}$ where 'n' is the age of the vehicle and 'm' is the discounted value $100/6$ depreciation per annum i.e. 'm' — $(OTT/15) \times X 0.10$, where, 'x' sign means multiplication, '/' sign means division and '-' sign means subtraction including Green shall be levied based on the original cost of the particular class/type of vehicle before VAT and corresponding to prescribed slab/ structure. Group - A. Motor vehicle fitted solely with tyres: PART B: Goods Vehicle (Private): 1. Article. Description of Vehicle: Goods Vehicle below 7.5 GVW: On the basis of One Time Tax 15 years No. (1) (ii) Type of vehicle (2) Sale price upto Rs. 3 lakh Tonner) Sale Price above Rs. 3 lakh & less Rs. 7 lakh (*3 Tonner) Life Time Tax (15 Years) (3) 4% of Sale price before VAT of Sale price before VAT Permit Fee per year (4) 250 Rs. 600 Tax for 5 years after 15 years (5) . 4000 10000 Green Tax for 5 years (6) Rs. 2500 2600 (iii) (iv) Sale price above Rs- 7 Tonner) Vehicles of the above categories operating in the State of Manipur on payment of taxes under recurring structure if any, shall have to pay One Time Tax at the rate depending on age of the vehicle to be calculated as shown at Col. 3 Row (iv) 7 6% of Sale price before VAT Rs. 900 17000 3800 Payable $OTT = OTT - [(OTT/15) \times n] \frac{m}{n}$ where 'n' is the age of the vehicle and 'm' is the discounted value $100/6$ depreciation per annum, i.e. 'm' — $(OTT/15) \times n \times 0.10$, where, 'x' sign means multiplication, '/' sign means division and '-' sign means subtraction. For 5 years 15 years life including Green shall be levied based on the original cost of the particular class/ type of vehicle before VAT and to prescribed slab/ structure. Article. D—Description of Vehicle: Goods Vehicle above 7.5 GVW (Private) : On the basis of Recurring Annual Tax with minimum of Rs. 500 per tonne per year. (iii) (2) 7.5 Tonner 9 Tonner 15 Tonner above Rs. 800/ tonne/ year Rs. 680/ tonne/ year Rs. 660/ tonne/ year Rs. 1500 Rs. 1500 Rs. 1800 Rs. 750/ tonne/ year Rs. 650/ tonne/ year Rs- 630/ tonne/ year Rs. 800 Rs. 1050 Rs. 1100 8 m. Article. Tractors Sl. No. Type (a) (b) (c) Laden weight upto 2 Tonne Laden weight above 2 to 4 Tonne Laden weight above 4 Annual Rs. 160 Rs. 320 Rs. 600 Note: If the tractor is utilized for commercial purpose (one hire or reward) other than agricultural works, 15% of the rate of tax payable

shall be charged as tax. IVO Article. Mechanical—1 Crane mounted on motor vehicles. Sl. No. Type (a) (b) (c) Un-laden weight upto 3 Tonne Un-laden weight upto 3 to 5 Tonne Un-laden weight 5 Tonne Annual Rs. 500 Rs. 750 Rs. 1000 Note: (i) 50% addl. tax shall be leviable on any motor vehicle to be fitted with solid/semi-solid tyres. (ii) If the mounted crane is for commercial purpose (on hire or reward), of the rate of tax payable shall be charged as tax. Group - A. Motor vehicle fitted solely tyres: PART C: Goods Vehicle (Commercial/ Local): I. Article. of Vehicle: Goods Vehicle below 7.5 GVW: On the basis of One Time (15 years). Sl. No. (ii) Type of vehicle Sale Price above Rs. 3 lakh & less than Rs. 7 lakh Tonne) Life Time Tax (15 years) of Sale price before VAT Permit Fee per year 650 for 5 after 15 years Rs. 12500 (+) Green Tax for 5 Rs. 2600 (iii) (iv) Sale price above Rs. 7 Tonne) Vehicles of the above categories operating in the State of on payment of taxes Imder sauctu•e if a•y, shall to pay One Time Tax at the discounted depending on age of the vehicle to be calculated as shown at Col. 3 Row (iv) 9 7% of Sale price 750 before VAT Payable One Time - orr— $[(OTT/IS) \times 'n' - 'm']$ where 'n' is the age of the vehicle Qtd 'm' the discounted value taking 10% depreciation per $(OE/15) \times 'n' \times O$. 10, wha•e, 'x' sign means multiplication, 'P' sign division and sign means sub•action Rs. 20000 Rs. 3800 Tcfor 5 years 15 years life including Green shall be levied based on the original cost of the pa•ticulr class/ type of vehicle More VAT Qld prescribed slawsm•aure. n. Article. of Vehicle: Goods Vehicle • above 7.5 GVW: On the basis of Recurring/ Annual Tax with minimum of Rs. 500/ tonne/ year No. (1) (ii) Type of vehicle (2) Tonne Tonne 15 Tonne & above Annual Tax (4 Quarters) (3) Rs- 850/ tonne/ yea• Rs. 750/ tonne/ yea- Rs. 700/ tonne/ yea• Permit Fee per year (4) Rs. 800 Rs. 800 Rs. 800 for year/tonne after 15 years (5) Rs. 800/ tonne/year Rs. 700/ tonne/year Rs. 650/ tonne/year Green Tax/ year (6) Rs. 800 Rs. 1050 Rs. 1100 # Inter State Goods Vehicle: Add 10% to the above rata•ed. tax payable for drawing •ailers: (i) Un-laden weight upto 3 Tonne Annr•l Tax Rs. 750 10 (ii) Un-laden weight above 3 to 5 Tonne (iii) Un-laden-weight above 5 to 7.5 Tonne (iv) Un-laden-weight 7.5 to 9 Tonne (v) Un-laden-weight above 9 Tonne PART - D. I Article. rickshaws Passengers sector) of Vehicle: Rs. 800 Rs. 850 Rs. 900 Rs. 1000 Auto- Sl. No. (1) (ii) Type of vehicle (2) Sale price upto Rs. 2 lakh (3 seater/ petrol) Sale price upto Rs. 3 lakh & more (6 seater/ diesel) Life Time Tax (15 Years) (3) 40/0 of sale price before VAT 4% of ele price before VAT Permit Fee per year (4) 400 Rs. 700 Tax for 5 years (5) Rs. 2000 Rs. 3500 (+) Green Tax for 5 years after 15 years (6) Rs. 1000 Rs. 1500 Article. Description of Vehicle: (Goods Sector Type of vehicle Life Time Permit Fee per year (4) 400 Tax (+) Green No. (i) Tax (15 Years) (3) (2) Sale price upto Rs. 2 lakh (Pe•ol/ Smaller) Sale price upto Rs. 3 & 4% of sale price before VAT of Rs. 700 sale price before VAT 5 years (5) Rs. 2000 Rs. 3500 Tax for 5 years after 15 (6) 1000 Rs. 1500 more (Diesel/ PART E. Article. of Vehicle: Motor Cab/ Maxi 11 (1) (i) (iii) i vehicle (2) Motor Cab seas) Maxi Cab (7-12 School carrying school students & suff 'mder con&act basis. Life Time Tax (15 Years) (3) 4% of sale price before VAT 4% of sale price before VAT 4% of price before VAT Permit Fee per year (4) Rs. 700 Rs. 900 Rs. 500 Tax for 5 years after 5 years (5) Rs. 3000 Rs. 4000 Rs. 3000 (+) Green Tax for 5 years after 15 years (6) 2100 Rs. 2600 Rs. 2000 PART F. Vehicle— pardy for conveyance of & pardu for ••veyance of goods: Rate + Rs. 100 per quintal per year). Each passenger is to 100 kg of goods/ a-ip- Addl. Tax @ of Rs. 200 per per year will be as partil goods ux in to tax & passengers tax payable. Necessary average calcula•on shall ecozding to of the vehicle - Mini/ Heavy Bus) by the concerned Nie time of of Wpe of vehicle by withdrawing number of seats as per the of owner. PART G. Ordinary Bus (Local) Type (a) Mini 12<23 seats) (b) Medium Bus (>23<34 sets) (c) Bus (>34-50 Annual Tax Rs. 2000 Rs. 3000 Rs. 5000 Annual. Permit Fee Rs. 800 Rs. 800 Rs. 800 H. Inter State Bus (Deluxe): Add 100/0 to the tax rate fixed for local buses listed at G above. Inter State Stage Carriage (Heavy) means a Bus operating in the Inter Routes and whose gross vehicle wei•it exceeds 12,000 kg. Inter Substitution of Schedule-IL 12 State (Mini) means a mini bus whose gross vehicle weight does not exceed 7,500 kg. Inter State (Medium) means a medium bus whose gross vehicle weight lies between. 7,500 kg. and 12,00 kg

1. SPECIAL CLAUSES A. Green Tax: Revenue generated from this .mq be for the pwpose of env&onmental proteaion. B. Choice of Re•stration No-: A sum of Rs. 100 x. number of digits to be jumped shall be paid if an applicant / owner wishes to make their own choice of Regis&ation Number. Revenue generated may be utilia•ed for certain specific purpose like office building maintenance & improvement of working of Nie offcexs/ qaff. C. Categoria•on of Routes 'A' & 'B' (i). Imphal to Chumchandpur route is categorized as Clas*-A Route; all passenger transport vehicles shall have to pay 10% of the permit fee more in to permit fees payable. (ii). Imphal to Thoubal extended upto Kakching is

categorised as Class-B RoMe; all passenger & sport vehicles shall have to pay 5% of the permit fee more.

8. For the SCHEDULE-II appended to the Principal Act, the following shall substituted, "SECOND SCHEDULE [See Section 17] PART-A: (a) Personalized vehicles (two (i) No tax under this Act shall be in respect of vehicles brought in the State of Manipur temporarily (for a period- upto three (ii) Full Life Time Tax shall be in respect of the vehicles brought into the State of Manipur permanently and if the vehicle is less than two years old with refund from original registering State. (iii) No tax shall be in respect of vehicles brought into the State of Manipur permanently if the vehicle is more two years old. (b) One Time Tax In the case of luxury cars (having sale price of Rs. 10 lakh or more) at a discounted rate depending on age of car with refund from original State to be calculated as follows:- Payable one Time = OTT- $[(0.77/15) \times n - (m \times 0.10)]$ (where 'n' is the age of the vehicle 'm' is the discounted value at 100% depreciation per annum, i.e. $m [(0.77/15) \times 0.10]$; where 'x' sign means multiplication, '/' sign division) & '-' sign means subtraction. 13 PART-B: Commercial Vehicles (Motor Cabs/ Maxi Cabs including Para transit light vehicles): (i) No tax under this Act shall be payable in respect of vehicles brought into the State of Manipur temporarily (for a period upto three months) (ii) One Time Tax, at a discounted rate depending on age of the vehicle shall be charged in respect of the vehicles brought into the State of Manipur permanently to be calculated as follows:- Payable Life Time = OTT- $[(0.77x/15) \times n - m]$ (where 'n' is the age of the vehicle 'm' is the discounted value at 10% depreciation per annum, i.e. $m [(0.77/15) \times 0.10]$, where, 'x' sign means multiplication, '-' means subtraction & '/' sign means division). PART-C: (a) Goods Vehicles both Private and Commercial (below 7.5T GVW): (i) No Tax under this Act shall be payable in respect of vehicles brought in the State of Manipur (for a period upto three months) (ii) Full Life Time Tax shall be charged in respect of the vehicles brought into the State of Manipur permanently and if the vehicle is less than two years old with refund from original registering State. (iii) No Tax shall be charged in respect of vehicles brought into the State of Manipur permanently and if the vehicle is more than two years old. (b) Goods Vehicles both Private and Commercial (above 7.5 Tonne GVW): Mode of Annual/ Recurring floor rate Rs. 500/ year/ Tonne) (i) Full tax in new State at applicable rate. (ii) Temporarily (for a period upto three months): under Permit or under Bilateral 9. For the SCHEDULE-III appended to the Principal Act, the following shall be namely,— SCHEDULE [See Section 3 Special Purpose Vehicle: I. Description of Vehicle: Special Purpose Vehicle of Schedule- m. Sl. Rs. 500 (ii) (iii) Rs. 600 (iv) Rs. 600 (v) Rs. 700 Rs. 800 Type of vehicle 2 1 Toner 3 Toner 5 Toner 7. 5 Toner 9, Toner 1 5 Toner and above Annual Tax (4 Quarters) 3) Rs. 500/ ton/ year Rs. 550/ ton/ year Rs. 600/ ton/ year Rs. 650/ton/ year Rs. 700/ ton/ year Rs. 750/ton/ Permit Fee per 4 Rs. 500 Tax for 1 year after 1 5 years 5) Rs. 400 Rs.450 Rs. 500 Rs. 550 Rs.600 Rs.650 Green Tax/ year 6 Rs.400 Rs.450 Rs.500 Rs. 550 Rs.600 Rs.650 I) of 11. Article. Special Purpose Vehicle: Mode of Payment: Recurring Tax: GVW as basis of tax: Floor Rate of Tax @ Rs. 400 per year per ton. Vehicles Inter State on temporary basis: (i) Full tax, for the period of visit (ii) Minimum period for tax be week (iii) Weekly rate @ 1/25 of annual tax while monthly rate @ 1/10 tax. " . PATIENCE PANMEI, Assistant Draftsman (Law), Government of Manipur. Printed at the Directorate of Printing & Stationery, Government of Manipur/305-C/18-02-2016.