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NOTIFICATION

No.H.12018/71/96-LJD, the 5th August, 2015. The following Act is hereby published for general information.

The Mizoram Motor Vehicles Taxation (Amendment) Act, 2015

(Act No. 11 of 2015)

Zahmingthanga Ralte,

Joint Secretary to the Govt. of Mizoram.

Ex-393/2015

- 2 -

THE MIZORAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT - 2015

(ACT No. 11 OF 2015)

AN

ACT

Further to amend the Mizoram Motor Vehicles (Taxation) Act, 1996 (hereinafter referred to as the Principal Act)

It is enacted by the Legislative Assembly of the State of Mizoram in the Sixty sixth year of the Republic of India as follows:

- | | | |
|-------------------------------|----|--|
| Short title and Commencement: | 1. | <p>(1) This Act may be called the Mizoram Motor Vehicles (Taxation) (Amendment) Act, 2015.</p> <p>(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.</p> |
| Amendment of Section 3 : | 2. | <p>Section 3 of the Principal Act shall be substituted by the following namely:</p> <p>“3. Levy of Tax : (1) The Government, may, by notification in the Official Gazette from time to time, direct that a tax shall be levied on every motor vehicles, fitted with Pneumatic tyres, used and kept for use in a public place in the State of Mizoram</p> <p>(2) Tax shall be levied in respect of all motor vehicles described in column (1) of scheduled-I at the rate not exceeding the maximum specified in the corresponding entry in column(2) of the said Schedule.</p> <p>(3) Life 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 all motor cabs/Taxis including 3-wheelers taxis and maxi cabs, operated and kept for operating within the State of Mizoram, as described, in Schedule-II at the rate specified in the said Schedule of this Act on their first registration in Mizoram.</p> |

Provided that no tax shall be levied in respect of motor vehicles as specified in sub-section (3) of this Section where the motor vehicle is more than two 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".

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 payable for a quarter specified in column(2) of Schedule-I.

	- 3 -	Ex-
	393/2015	
Ex-393/2015	- 4 -	
	- 5 -	Ex-
	393/2015	
Ex-393/2015	- 7 -	
	-393/2015	Ex
Ex-393/2015	- 7 -	



SCHEDULE-III

[See Section 4 A]

REFUND

Sl.No.	If removal from the state by issue of NOC or cancellation of Registration by surrender of Registration Certificate takes place.	Percentage to be refund already paid
1	2	3
1	Within a year	93%
2	After 1 years but within 2 years	86%
3	After 2 years but within 3 years	79%
4	After 3 years but within 4 years	72%
5	After 4 years but within 5 years	65%
6	After 5 years but within 6 years	58%
7	After 6 years but within 7 years	52%
8	After 7 years but within 8 years	46%
9	After 8 years but within 9 years	40%
10	After 9 years but within 10 years	34%
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

Notes:-

- (1) In respect of existing old vehicles for which documentary proof of original cost prices are not available, Transport Department shall, on the basis of available records of the Company/authorised dealers of vehicles, decide on the amount to be accepted as original cost price.
- (2) In respect of vehicles for which road tax was due prior to the date on which these revised rates take effect, but have not been paid, such tax shall be collected at the rates prevailing prior to such date along with the penalty, if any.
- (3) Purchase invoice shall be produced in respect of vehicles which are registered on or after the date these revised rates take effect.
- (4) Cost of vehicle means -
 - (a) In respect of a vehicle manufactured in India, cost of vehicle as per purchase invoice issued either by the manufacturer or by the dealer of vehicle before VAT and excluding insurance charges.

(b) In respect of imported vehicle, irrespective of its place of manufacture, the

total cost incurred in importing the vehicle, that is to say, value of vehicle as endorsed in the

Bill of Entry or such other document and assesses as such under the Customs Act, 19 2

together with Customs duty levied, freight charges incurred and other taxes levied there upon

including additional duty/penalty levied, if any by other Department.

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