

NAGALAND MOTOR VEHICLES TAXATION (AMENDMENT) ACT 2023

The Nagaland Gazette PART-V NOTIFICATION November 15, 2023 Dated Kohima, the 26th October 2023. No.LAW/GEN-MISC/08-22/2022.; The Nagaland Motor Vehicles Taxation (Amendment) Act, 2023 (Act No. 8 of 2023) duly assented by the Hon'ble Governor of Nagaland on 21.09.2023 is published herewith for general information. Sd/z H. CHANGAI PANJA Under Secretary to the Govt. of Nagaland.

THE NAGALAND MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2023 (ACT NO.8 OF 2023) Act further to amend the Nagaland Motor Vehicles Taxation Act, 1967 to effect the revision of taxation on Motor Vehicles in the State of Nagaland- BE it enacted by the Nagaland State Legislative Assembly in the Seventy-fourth Year of the Republic of India as follows:-

2. Short title, extent and commencement (1) This Act may be called the Nagaland Motor Vehicles Taxation (Amendment) 2023. (2) It shall extend to the whole State of Nagaland. (3) It shall come into force on such date as appointed by the State Government, by notification in the Official Gazette-

Amendment of Section 5 111. section 5 Of the Nagaland Motor Vehicles Taxation Act, 1967 (hereinafter called the principal Act). after sub-section (2), the following sub-section shall be inserted. namely:- "(3) Notwithstanding anything contained in section 5 Construction Equipment Vehicles as defined under Rule 2(cab) of the Central Motor Vehicles Rules, 1989 and other non-transport Vehicle like Fork lift, Tow Trucks, Breakdown Van and Recovery Vehicle* Vehicles or trailers fitted with equipments like Rig, Generator or Compressor, Crane mounted Vehicles, PS V (individual) if declared to be used by him solely for personal use, Tower Wagons and Tree Trimming Vehicles owned by central and state Government and local authorities, shall pay onetime tax valid till the vehicle attains the age of 10 years at appropriate rates specified in the schedule [I(a) to this Act, with effect from the date to be notified. Note: Section 5 of the Principal Act has been Amended and sub - sections (1) and (2) were re—numbered and inserted respectively by section 2 Of the Nagaland Motor Vehicles Taxation (Amendment) Act, 1992 which received the assent of the Governor of Nagaland on 25th April, 1992. 203 The Nagaland Gazette, Part-V November 15, 2023

3. Amendment of the Schedules In the Principal Act, for the existing Schedule-I under Section 40) and Schedule-Li under Section was inserted by section 4 of the Nagaland Motor Vehicles Taxation (Amendment) Act, 1992), the following Schedules shall be substituted, namely:-

1. 11. (a) 111 v SCHEDULE - 1 Taxation Schedule (See Section I PART-A Taxation on Tractors (Agricultural) under Schedule-I, Part-A(IV) as amended by the Nagaland Motor Vehicles Taxation (Amendment) Act. 1999 shall be omitted. Note : "Agricultural tractors (and equipments may be exempted from any form of taxation. " PART B VEHICLES PLYING FOR HIRE OR REWARD (Transport Vehicles) VEHICLES PLYING FOR HIRE OR FOR CONVEYANCE OF PASSENGERS. Motor Cab/ Two Wheeler Taxi/E-rickshaw Description of vehicle Local Taxi (within Municipal limit) Regional Taxi State Tourist Taxi All India Tourist Taxi Auto Taxi (Auto rickshaw)/E-Rickshaw* (Three seating capacity) (Rate of Tax in Rupees) Annual tax Non A/C 840.00 1 120_00 \ 40000 2540 00 420.00 A/C 1800.00 3200.00 November 15, 2023 The Nagaland Gazette, Part-V vi vii ix x (b) 111 v Auto Taxi (Tempo)/E-Rickshaw For every additional seat above three in addition to (v) above Maxi Cab. (Regional) Maxi Cab (State) Maxi Cab (All India) Two Wheeler Taxi 60.00 5600.00 7000.00 8400.00 2 000 204 6200.00 8000.00 9200.00 Stage Contract Carriages (For every seat authorized) (Rate of Tax in Rupees) Annual tax Description of vehicle Rural Service Bus. Inter-District Bus City Bus Services For every standing passenger (Not more than 10) [Inter State Bus i. Non-sleeper ii. Sleeper class All india Tourist Bus. i. Non-sleeper ii- Sleeper class(per berth) Non-A/C 17500 175.00 60.00 420.00 420.00 200.00 500 00 1500.00 500.00 1500.00 111. VEHICLE USED FOR TRANSPORT OF GOODS ONLY (Rate of Tax in Rupees) 1 ii iii Description of vehicle For the first 500 kgs or less For every additional 500 kgs Of load thereof. E-Cart i. For the first 500kgs ii. For every additional 500kgs of load Annual Tax Annually Quarterly 480.00 210.00 48000 210.00 120.00 52.50 120.00 52.50 205 1v. The Nagaland Gazette, Part-V November 15, 2023 VEHICLE AUTHORIZED TO PLY PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR GOODS. CASUAL CONTRACT CARRIAGE (Rate of Tax in Rupees) Annual Tax Annually Quarterly i! Description of vehicle For every seat authorized Additional tax for every 500 kgs Of authorized goods load thereof 1 70 00 340 00 42.50 85 00 V. TRACTOR/PULLER (USED AS HORSE FOR DRAWING TRAILER) (Rate of Tax in Rupees) Annual tax III Description of vehicle Not exceeding 2000 kgs ULW Exceeding 2001 kgs upto 3500 kgs ULW Exceeding 3501 kgs upto

5000 kgs ULW Exceeding 5001 kgs for every Additional 1500 kgs ULW thereof. Annually 700.00 1 120.00 1540.00 420.00 Quarterly ; 75.00 280.00 385.00 105.00 VI. TRAILER DRAWN BY VEHICLE COVERED UNDER ARTICLE V OF PART-B (above) See Description of vehicle No. For the first 500 kgs or less For every additional 500 kgs Of load thereof. (Rate of Tax in Rupees) Annually Quarterly 480.00 2 10.00 120.00 52.50 VII. VEHICLES AUTHORISED TO PLY FOR HIRE ON A SPECIAL ROUTE UNDER A PERMIT GRANTED BY THE STATE GOVERNMENT. The appropriate tax payable under Articles 11 — VI of PART — B together with such additional fees as may be prescribed by the Government. November 15, 2023 The Nagaland Gazette, Part-V 206 VIII. FIRE TENDER ENGINE AND WATER SPRINKLERS (Rate of Tax in Rupees) 1 111 4 Description of vehicle Not exceeding 3001 kgs in GVW Exceeding 3001 kgs upto 5000 kgs Exceeding 5001 kgs upto 7000 kgs Exceeding 7001 kgs upto 9000 kgs Exceeding 9001 kgs upto 12000 kgs for every Additional 2000 kgs TAXATION ON AMBULANCE Description of vehicle Upto 1200 GVW Exceeding 1201 Kgs but not exceeding 2000 GVW Exceeding 2001 Kgs but not exceeding 3000 GVW Exceeding 3001 Kgs GVW For every additional 250 Kgs GVW in addition to S). No. 3 above. Annual tax Annually Quarterly 420.00 700.00 980.00 1260.00 1540.00 420.00 105.00 75.00 245.00 3 15.00 385.00 105.00 (Rate of Tax in Rupees) Annual tax I 1000 2000 3000 X. Any other Transport Vehicles not covered under any category: Particulars Any other Transport Vehicles not covered under any category mentioned in the above Schedules such as Mobile Workshops. Mobile Canteens. Mobile Clinics, Animal Ambulances, Cash, Mobile Clinic or X-ray Van or Library Vans. Hearses etc. Rate/annum Remarks 0.5% of the cost The cost of old chassis of the chassis/ vehicle liable to pay tax will to be assessed after vehicle have 10% depreciation per annum of the tax payable for a new chassis/ vehicle Note : Taxation on Any other Transport Vehicles not covered under any category is a new insertion. 207 The Nagaland Gazette, Part-V SCHEDULE -11 [See Section 5(2)] November 15, 2023 XI Schedule of one time taxation for Two wheeler and Four wheeler (Non- Transport) (Diesel/Petrol/CNG/Electric Vehicles). A. Two wheeler, Four Wheeler Non-Transport Vehicle (Vehicle not used for hire or reward) such as Recreational Vehicles (RV), Camper Vans, Motor Homes, Trailer Caravans Private Service Vehicles if declared to be used by him solely for personal use and Motor Caravan Body as defined under AIS (Automotive Industries Standard)-124 (Diesel/Petrol/CNG/Electric Vehicles), onetime tax for a period of 15 years on the basis of the original cost of the vehicle exclusive of GST and any other tax may be levied as under 4 Description of vehicle Two Wheeler Four Wheeler Recreational Camper Vans, Motor Homes , Trailer Caravans, Private Service Vehicles if declared to be used by him solely for personal use and Motor Caravan Body as defined under AIS(Automotive Industries Standard)-1 24 One time-tax 6% B On expiry of the first 15 years of the life of a further renewal of registration of vehicle for the next 5 years shall be made on payment of onetime tax of 3% of the original cost of the vehicle. November 15, 2023 XII The Nagaland Gazette, Part-V SCHEDULE 11 (a) 208 A. Construction Equipment Vehicles as defined under Rule 2(cab) of the CMVR, 1989 and other non-transport Vehicle like Tow Trucks, Breakdown Van & Recovery Vehicles, Vehicles or trailers fitted with equipments like 'Rig, Generator or Compressor. Crane Mounted Vehicles. Tower Wagons and Tree Trimming Vehicles owned by central and state Government and local authorities, onetime tax for a period of 10 years on the basis of the original cost of the vehicle exclusive of GST and any other tax may be levied as under Description of vehicle. One time-tax B C D Construction Equipment Vehicles as defined under Rule 2(cab) or the CNVR, 1989 and other non-Transport Vehicle like Tow Trucks, Breakdown Van & Recovery Vehicles. Vehicles or trailers fitted with equipments like Rig-Generator or Crane Tower Wagons and Tree Trimming Vehicles owned by central and state Government and local authorities. On expiry of the first 10 years of the life of a vehicle. further renewal of registration of for the next 5 years shall be made on payment tax (Q 1 50.00 of the original cost of the vehicle Vehicles registered in other State and having paid onetime tax in the other States on migration to the State of Nagaland shall be levied onetime tax to an equivalent amount of the cost of the vehicle after a rebate of depreciation value at the rate of 7% per for the bygone years till it reaches 10 years- Notwithstanding anything contained at Schedule I(a) above, the following clause shall be inserted ii. Any selfpropelled Earth Moving Machinery (HEMM) with steel drum/chain wheeled (tyre) which are transported to construction sites through trailers and trucks and do not ply on public roads but are confined to the construction sites may be exempted from the purview of registration- The exempted category of HEMM shall operate within a specific location/site with operating speed Of 5-10 Kmph and such HEMM should

not be used for other commercial purpose. 209 The Nagaland Gazette, Part-V November 15, 2023 THE NAGALAND MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2023 (ACT of 2023) Kohima, The 12-09-2023 Kohima, The 21-09-2023 SHARINGAIN LONGKUMER SPEAKER Nagaland Legislative Assembly I assent to this Bill LA GANESAN GOVERNOR

