

NAGALAND MOTOR VEHICLES ONE TIME TAXATION (3RD AMENDMENT) ACT, 2009

The Nagaland Motor Vehicles one time Taxation (Third Amendment Act 2009) (Act No.1 of 2010.) Received the assent of the Governor of Nagaland on 24/12/2009 and published in the Nagaland Gazette Extraordinary dated: 25th of January, 2010. 1

2. An -Act- To further amend the Nagaland Motor Vehicles Taxation Act, 1967 (Act No.1 of 1967) Be

it enacted in the sixty third year of the republic of India as follows:- Short title, extend and commencement

(1) This Act may be called the Nagaland Motor Vehicles Taxation (Yd Amendment) Act, 2009. (2) It shall

extend to the whole state of Nagaland. (3) It shall come into force from such date of its publication in the

Official Gazette Amendment of schedule. The Schedule 11 and Schedule III to the Principal Act inserted by

the Nagaland Motor Vehicle Taxation (Amendment) Act, 1999, is further substituted as follows

SCHEDULE-11 [(SEE SECTION 5(2))] SCHEDULE OF ONE TIME TAX FOR TWO WHEELER, TRI

CYCLE AND NON TRANSPORT VEHICLE A. Non-Transport Vehicles (Vehicle not use for hire or

reward) one time tax for a period of 15 years on the basis of the cost of the Vehicle (1) Two wheeler (2

) Three wheeler (3) Four wheeler - 5% of the cost of the vehicle. 10% of the cost of the vehicle. 5% of the

cost of the vehicle. B. Vehicle registered in other states and having paid one time tax in the other states on

migration of the State of Nagaland shall be levied one time tax to C. an equivalent amount of the cost of the

vehicle after a rebate of depreciation value at the rate of 7% per annum for the bygone years. On expiration

of the 15 years of life of a vehicle, further renewal of the registration of vehicles for a period of 5 years shall

pay one time tax at the rate of 2% of the original cost of the vehicles. SCHEDULE-HI [(See section 7(C))

SCHEDULE OF SCALE OF REFUND ON ONE TIME TAX Sl.No Year of use after the date of

registration of Cycle/Scooter/ Amount of refund of taxation on withdrawal of the vehicle from the 3 1 1. 2.

3. 4. 5

6. Four-Wheeler State of Nagaland 2 Less than three years Three years or more, but less than six

years old. Six years or more, but less than nine years old. Nine years or more, but less than thirteen years.

Fourteen Years. Fifteen Years Old. sixty five % of the amount of tax already paid under Section

5(2), Schedule 11 Forty percent of the amount of tax already paid under Section 5(2), Schedule 11 Twenty

five percent of the amount of tax already paid under Section 5(2), Schedule 11 Fifteen % of the amount

of tax already paid under Section 5(2), Schedule 11 Five % of the amount of tax already paid under Section

5 (2), Schedule 11 No refund -329-