



The Manipur Motor Vehicles Taxation (Amendment) Act, 2011

Act 5 of 2011

Keyword(s):

Motor Vehicles, Taxation, Tax, Automobiles

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GOVERNMENT OF MANIPUR
SECRETARIAT: LAW & LEGISLATIVE AFFAIRS
D E P A R T M E N T

N O T I F I C A I O N

Imphal, the 31st March, 2011

No.2/42/2010-Leg/L : The following Act of the Legislature, Manipur which received assent of the Governor of Manipur on 30-3-2011 is hereby published in the Official Gazette:

THE MANIPUR MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2011
(Manipur Act No.5 of 2011)

An
Act

to amend the Manipur Motor Vehicles Taxation Act,1998 (Manipur Act No.3 of 1998).

Be it enacted by the Legislature of Manipur in the Sixty-second Year of the Republic of India as follows :

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

(2) It extends to the whole of the State of Manipur.

(3) It shall come into force at once.

2. Substitution of section 15.— For section 15 of the Manipur Motor Vehicles Taxation Act, 1998 (hereinafter referred to as the Principal Act), the following shall be substituted, namely,-

"15. Other penalties. – Whosoever contravenes any of the provisions of this Act or any rules made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with a fine which may extend to Rupees one hundred in respect of two wheeler vehicles, Rupees two hundred in respect of light vehicles, Rupees four hundred in respect of medium vehicles and Rupees one thousand in respect of heavy vehicles and, in the event of such person having been previously convicted of an offence under this Act or under any rules made thereunder with fine which may extend to Rupees two hundred, Rupees four hundred, Rupees eight hundred and Rupees two thousand respectively."

3. Amendment of Schedule.— For the **FIRST SCHEDULE** appended to the Principal Act, the following shall be substituted, namely,-

"FIRST SCHEDULE
[See section 3(1)]
PART-A

VEHICLES PLYING NOT FOR HIRE OR REWARD

Group A- Motor vehicle fitted solely with pneumatic tyres.
Annual/One Time Tax on personalized vehicles.

Article	Description of Vehicle	Annual Tax/One Time Tax	Tax for every 5 years after 15 years
I.(i).	Motor Cycles/Scooters having Engine capacity < 50 c.c.>100 c.c.	Rs.150/Rs. 1700	Rs. 800

(ii). <100 c.c.>200 c.c.	Rs250/Rs.2700	Rs. 1300
(iii). 200 c.c.- 350 c.c.	Rs.300/Rs.3000	Rs. 1500
(iv). Trailers/Side-car attached to 2-wheelers	Rs.100/Rs.1100	Rs.500.
(v). Tricycle/Three Wheelers	Rs.300/Rs.3000	Rs.1500
(vi). Motor vehicles(adapted & used for invalids).	Rs.100/nil	nil.
(vii) Used vehicles requiring to be registered in Manipur on transfer from other States	One Time Tax to be fixed after allowing a depreciation @ 10 % per annum of the Tax payable for a new vehicle of the same category at the current cost price.	

II.A. One Time Tax on Personalized 4-wheeler vehicles :

Article No. =====	Description of Vehicle =====	One time Tax /15 years =====	Tax for every 5 years after 15 years. =====
(i).	Original cost price upto 3 lakhs	3% of the original cost	Rs.5000.
(ii).	Upto 6 lakhs	4% of the original cost	Rs.8000.
(iii)	Upto 10 lakhs	5% of the original cost	Rs.10000.
(iv)	Upto 15 lakhs	6% of the original cost	Rs.15000.
(v)	Upto 20 lakhs	7% of the original cost	Rs.20000.
(vi)	Above 20 lakhs	8% of the original cost	Rs. 25000.

Note : This tax structure is meant for newly purchased vehicles and applied for registration in the State of Manipur as the payment of one time tax for newly purchased personalized vehicles is mandatory.

(vii) Used vehicles requiring to be registered in Manipur on transfer from another State or vehicles which are under annual tax	One Time Tax to be fixed after allowing depreciation at the rates of 10 % per annum of the tax payable for a new vehicle of the same category at the current cost price. Tax for any fraction of years shall be calculated after deriving rate for one year (depreciated amount of one time tax to be divided by 15 years)
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II.B. Rate of taxes payable annually for used vehicles in the State of Manipur whatsoever the case may be:

Category =====	Annual/One time =====
(i). Vehicles whose un-laden weight does not exceed 1000 kgs	This structure is proposed for change on the basis of % of the original cost of the vehicle and for which payable Annual Tax shall be calculated as explained at II.A (v) above.
(ii). Vehicles whose un-laden weight between 1001 -1500 kgs	
(iii). Vehicles whose un-laden weight between 1501kg-2000kg	
(iv) Vehicles whose un-laden weight exceeds 2000 kgs	Rs.4500+ Rs.2925 for every additional 1000kg.
(v).(a) Trailer whose un-laden weight does not exceed 1 metric tonne	Rs.250 / Rs.2850.
(b) Trailer whose un-laden weight exceeds 1 metric tonne	Rs.450 / Rs.5100.

III. Goods (private)

Sl. No.	Tonnage =====	Annual Tax =====	Permit Fee =====
1.	upto 1 toner	Rs.800.	Rs.200
2.	upto 3 toner	Rs.2080	Rs.520
3.	Upto 5 toner	Rs.3360	Rs.840
4.	between 7.5 - 9 toner	Rs.5920	Rs.1480
5.	10 toner	Rs.6560	Rs.1640
6.	above 10 toner	Rs.6560 +Rs. 640 for every additional one metric tone	

IV. Additional tax payable for drawing trailers :

	Annual =====
(i) Un-laden weight upto 2 metric tonne	Rs.720
(ii) Un-laden weight above 2 metric tonne	Rs.1200

V. Tractors

(a) Laden weight upto 2 metric tonne	Rs.160
(b) Laden weight above 2 to 4 metric tonne	Rs.320
(c) Laden weight above 4 metric tonne	Rs.600

Note: If the tractor is utilized for commercial purpose (on hire or reward) other than agricultural works, 15% of the rate of tax payable shall be charged as additional tax.

VI. Mechanical Crane mounted on motor vehicles.

(a) Un-laden weight upto 3 metric tonne	Rs.500
(b) Un-laden weight above 3 to 5 metric tonne	Rs.750
(c) Un-laden weight above 5 metric tonne	Rs.1000

Note: (i) 50% addl tax shall be leviable on any motor vehicle authorized to be fitted with solid/semi-solid tyres

(ii) If the mounted crane is utilized for commercial purpose (on hire or reward), 15% of the rate of tax payable shall be charged as additional tax.

PART-B
VEHICLES PLYING FOR HIRE OR REWARD

Group -A: Motor Vehicles fitted with pneumatic tyres.**I. Auto Rickshaws.(passengers)**

	Annual Tax =====	Annual Permit Fee =====
(a) 3 seater	Rs.300	Rs.300
(b) 6 seater	Rs.600	Rs.600]

II. Auto Rickshaws (Goods)

(a) Petrol (smaller)	Rs.350	Rs.300
(b) Diesel (larger)	Rs.700	Rs.700

III. Maruti Vans carrying School Children & staff on contract basis	Rs.680	Rs.480
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IV. Vehicles partly for conveyance of passengers & partly for conveyance of goods: (Existing Rate + Rs.100 per quintal per year). Each passenger is allowed to carry 100 kgs of goods/trip. Addl tax @ of Rs.200 per quintal per year will be levied as partial goods tax in addition to the token tax & passengers tax payable. Necessary average calculation shall be made according to the type of the vehicle (whether-Mini/Medium/Heavy Bus) by the concerned Registering Authorities at the time of conversion of type of vehicle by withdrawing number of seats as per the requirement of the owner.

V. Motor Cab (upto 6 seats):	Rs.600	Rs.600
VI. Maxi Cab(7- 12 seats)	Rs.1200	Rs.800

VII. Ordinary Bus(Local)

(a) Mini Bus(>12 <23 seats)	Rs.2000	Rs.800
(b) Medium Bus(>23<34 seats)	Rs.3000	Rs.800
(c) Bus (>34-50 seats)	Rs.5000	Rs.800

VIII. Inter State Bus (Deluxe): Add 10% to the tax rate fixed for local buses listed at VII above.

Inter State Stage Carriage (Heavy) means a Bus operating in the Inter State Routes and whose gross vehicle weight exceeds 12,000 kgs. Inter State (Mini) means a mini bus whose gross vehicle weight does not exceed 7,500 kgs. Inter State (Medium) means a medium bus whose gross vehicle weight lies between 7,500 kgs and 12,00 kgs.

IX. Goods Vehicles (Local)

	Annual Tax =====	Annual Permit fee =====
1. upto 1 Toner	Rs.1200	Rs.600
2. upto 3 Toner	Rs.2480	Rs.600
3. upto 5 Toner	Rs.3760	Rs.720
4. between 7.5 - 9 Toner	Rs. 6320	Rs.720
5. 10 Toner	Rs.6960	Rs.720
6. Above 10 Tonner.	Rs.6960 +Rs. 640 for every additional one metric tonne	Rs. 720

X. Goods (Inter State): Add 10% to the tax rate fixed for local trucks listed at IX above.

XI. Ambulance

Sl No.	Type	Rate/annum	Rate/qtr
(i)	Light(un-laden wt > 7500kg)	Rs.1000	Rs.250
(ii)	Medium(un-laden wt <7500 > 12000kg)	Rs.1500	Rs.375

XII. Any other Transport Vehicles not covered under

	Tax/Annum =====	Remarks =====
Any category above such as Dumper, Excavator, Camper Van, Trailer Cash Van, Mobile Canteen, Mobile Workshop, Mobile Clinic, Forklift, Tow-Truck, Rig Mobile (MV), Cementing Unit etc.	0.5% of the cost of the chassis vehicle	The cost of old chassis vehicle liable to pay tax will have to be assessed after allowing 10% depreciation per annum of the tax payable for a new chassis/vehicle.

SPECIAL CLAUSES

A. Green Tax: (i) The transport/commercial vehicles shall have to pay a consolidated sum annually in addition to the usual tax after completing 15 years as indicated below:

- (a) Heavy/Medium/Mini (Truck/Bus) Rs. 1000/Rs.750/Rs.500
- (b) Maxi Cabs/Motor Cabs/Mega Diesels/AR: Rs Rs.500/Rs.400/Rs.300/Rs.200

(ii) The private Light Motor Vehicles(LMVs)/Two-Wheelers after 15 years, shall have to pay Rs 500 (for 5 years) & Rs. 250 (for 5 years) respectively.

Revenue generated from this tax may be utilized for the purpose of environmental protection.

B. Choice of Registration 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 Registration Number. Revenue generated may be utilized for certain specific purpose like office building maintenance & improvement of working condition of the officers/staff.

C. Categorization of Routes 'A' & 'B'

(a) Imphal to Churachandpur route is categorized as Class-A Route; all passenger transport vehicles shall have to pay 10 % of the permit fee more in addition to permit fees payable.

(b) Imphal to Thoubal extended upto Kakching is categorized as Class-B Route; all passenger transport vehicles shall have to pay 5% of the permit fee more."



(Th. Kamini Kumar Singh)
Deputy Secretary (Law),
Government of Manipur

Copy to :

1. The Principal Secretary (Transport), Government of Manipur.
2. The Secretary, Manipur Legislative Assembly, Imphal.
3. The Director, Printing & Stationery, Manipur for favour of publication in the Manipur Gazette Extra-Ordinary dated 31-3-2011. He is requested kindly to send 5 (five) copies of the Gazette publication to the Law & Legislative Affairs Department.
4. Shri N.Bikramjit Singh, Website Manager, Department of Information Technology, Fourth Floor, Western Block, New Secretariat, Imphal.
5. Guard File.