



The Mizoram Motor Vehicles (Taxation) (Amendment) Act, 2014

Act No. 6 of 2014

Amendments appended: 6 of 2014, 11 of 2015, 6 of 2016, 13 of 2019

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NOTIFICATION

No.H. 12018/71/96-LJD, the 17th July, 2014. The following Act is hereby published for general information.

The Mizoram Motor Vehicles Taxation (Amendment) Act, 2014

(Act No. 6 of 2014)

{Received the assent of the Governor of Mizoram on the 11th July, 2014}.

Zahmingthanga Ralte,
Deputy Secretary to the Govt. of Mizoram.

THE MIZORAM MOTOR VEHICLES (TAXATION) (AMENDMENT) ACT, 2014

AN

ACT

Further to amend the Mizoram Motor Vehicles (Taxation) Act, 1996 (Act No. 5 of 1996) (hereinafter referred to as the Principal Act).

It is enacted by the Legislative Assembly of the State of Mizoram in the Sixty-Fifth year of the Republic of India as follows, namely :-

1. Short title, extent and commencement :
 - (1) This Act may be called the Mizoram Motor Vehicles (Taxation) (Amendment) Act, 2014.
 - (2) It shall come into force on such date as the State Government may by notification in the Official Gazette, appoint.
2. Insertion of new words in section 9(2)

After the words "Government of India" the following words shall be inserted, namely :-

"or vehicles belonging to the Autonomous District Councils in Mizoram".

Secretary,
Law & Judicial Department,
Govt. of Mizoram.



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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.

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. | (1) | This Act may be called the Mizoram Motor Vehicles (Taxation) (Amendment) Act, 2015. |
| | | (2) | It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint. |

| | | |
|--------------------------|----|--|
| Amendment of Section 3 : | 2. | Section 3 of the Principal Act shall be substituted by the following namely: |
| | | <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 chasis 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.

**Amendment of
Section 4:**

3. In Section 4 of the Principal Act,
- (1). In sub-section (1), the words “under sub-section (1) of Section 3 of the Act” shall be substituted by the words, namely- “under sub-section (2) of section 3 of the Act”.
- (2). In sub-section (7) shall be substituted as follows, namely:-
- “(7) the owner of motor vehicle as specified in sub-section (3) of section 3, being less than 15 years old, which is already registered in Mizoram and tax in aspect of which is being paid annually under the Mizoram Motor Vehicle (Taxation) Act, 1996, shall, from the date of commencement of this act, pay life-time tax at the rate specified in Schedule-II in lieu of the annual tax under that Act on the expiry of the period for which the annual tax under that Act has been paid”.
- (3). sub-section (8) shall be omitted.

**Insertion of new
Section 4 A:**

4. In the Principal Act, after section 4, the following new section shall be inserted, namely:-
- “4 A. Refund : Where life-time tax has already been paid under sub-section (3) of section 3 and where the motor vehicle is not more than two years old from the date of original registration and is removed from the State of Mizoram by issue of No Objection Certificate as provided under Section 48 (1) of the Motor Vehicles Act, 1988 or where the registration certificate of the motor vehicle is cancelled permanently, the owner of such motor vehicle shall be entitled to claim refund at the rate specified in Schedule-III on production of a copy of Registration Certificate obtained from the new state to which the vehicles becomes transfer in case of removal and on surrender of Registration Certificate in case of cancellation of Registration.”

**Amendment of
Section 6 :**

5. In the proviso to section 6 of the Principal Act, the words, “under sub-section (1) of Section 4” shall be substituted by the words, “under sub-section (7) of Section 4”.

**Amendment of
Schedule :**

In the Principal Act, for the existing Schedule I & II, a new Schedule I, II & III shall be substituted, namely:-

SCHEDULE-I
[See Section 3 (2)]
RATE OF TAX ON VEHICLES

| Group | Description of Motor Vehicles | Annual Rate of tax for each Motor Vehicle |
|-----------|--|---|
| | (1) | (2) |
| | Motor Vehicles fitted solely with pneumatic tyres | Rupee |
| I | Motor Vehicles (including tricycles) used for transport or haulage of goods or materials the registered laden weight of which:- | |
| a) | Does not exceed one tonne | Eight hundred only |
| b) | Exceeds one tonne but does not exceed two tonnes | One thousand five hundred only |
| c) | Exceeds two tonnes but does not exceed four tonnes | Two thousand five hundred only |
| d) | Exceeds four tonnes but does not exceed six tonnes | Three thousand five hundred only |
| e) | Exceeds six tonnes but does not exceed eight tonnes | Four thousand five hundred only |
| f) | Exceeds eight tonnes but does not exceed nine tonnes | Five thousand only |
| g) | Exceeds nine tonnes but does not exceed ten tonnes | Five thousand five hundred only |
| h) | Exceeds ten tonnes | The rates specified in (g) above plus five hundred for every one tonne or part thereof in addition to 10 tonnes |
| II | Motor Vehicles operating within the State of Mizoram for hire and used for the transport of passengers when:- | |
| a) | Deleted | To be levied Life-time tax |
| b) | Deleted | -do- |
| c) | Deleted | -do- |
| d) | Deleted | -do- |
| e) | Licence to carry in all more than twelve passengers but not more than eighteen passengers (excluding driver and conductor) | Three thousand five hundred only |
| f) | Licence to carry in all more than eighteen passengers (excluding driver and conductor) | The rates specified in (e) above plus one hundred twenty for every passenger in addition to eighteen passengers |

| | | |
|------------|--|---|
| III | Motor Vehicles operating inter-states for hire and used for the transport of passengers (Tourist Vehicles) when:- | |
| a) | Licensed to carry in all more than two but not more than four passengers (excluding driver and conductor) | One thousand only |
| b) | Licensed to carry in all more than four passengers but not more than six passengers (excluding driver and conductor) | Two thousand only |
| c) | Licensed to carry in all more than six passengers but not more than twelve passengers (excluding driver and conductor) | Three thousand only |
| d) | Licensed to carry in all more than twelve passengers but not more than eighteen passengers (excluding driver and conductor) | Four thousand only |
| e) | Licensed to carry more than eighteen passengers (excluding driver and conductor) | The rates specified in (d) above plus one hundred fifty for every passenger in addition to eighteen passenger |
| IV | Special Purpose: Transport Vehicles like: Prime-mover, Tractor, Ambulance, Animal ambulance, Mobile workshop/X-Van, Mobile canteen, Cash van, Camper van/Trailer, Hearse, Fire-fighting vehicles, Other Special Transport Vehicles not specified elsewhere in this Schedule | |
| a) | Unladen Weight up to 500 kgs | Five hundred only |
| b) | Unladen weight exceeding 500 kgs but less than 2000 kgs | Two thousand only |
| c) | Unladen weight exceeding 2000 kgs but less than 4000 kgs | Three thousand five hundred only |
| d) | Unladen weight exceeding 4000 kgs but less than 8000 kgs | Five thousand only |
| e) | Unladen weight exceeding 8000 kgs | Seven thousand five hundred plus four hundred for every additional 500 kgs or part thereof above 8000 kgs |

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| | | |
|-----|---|---|
| V | Articulated Trailers | |
| a) | Gross Vehicle Weight up to 22600 kgs | Twelve thousand only |
| b) | Gross Vehicle Weight exceeding 22600 kgs but less than 26400 kgs | Fifteen thousand |
| c) | Gross Vehicle Weight exceeding 26400 kgs but less than 36600 kgs | Twenty five thousand only |
| d) | Gross Vehicle Weight exceeding 36600 kgs but less than 50000 kgs | Thirty thousand only |
| e) | Gross Vehicle Weight above 50000 kgs | Thirty thousand five hundred for every additional GVW or part thereof above 50000 kgs |
| VI | Special Purpose: Non-Transport Vehicles like: Fork lift, Vehicle/Trailer fitted with equipment like Rig. Generator, Compressor, etc., Crane mounted Vehicles, Tractor, Trailer to carry personal effect, Tower wagons & Tree trimming vehicles, Tow-Trucks, Breakdown van, Recovery vehicles, etc., Omni bus for private use, Camper van/trailer for private use, Other Special Non-Transport Vehicles not specified elsewhere in this Schedule | |
| a) | Unladen weight up to 500 kgs | Five hundred only |
| b) | Unladen weight exceeding 500 kgs but less than 2000 kgs | Two thousand only |
| c) | Unladen weight exceeding 2000 kgs but less than 4000 kgs | Three thousand five hundred only |
| d) | Unladen weight exceeding 4000 kgs but less than 8000 kgs | Five thousand only |
| e) | Unladen weight exceeding 8000 kgs | Seven thousand five hundred plus four hundred for every additional 500 kgs or part thereof above 8000 kgs |
| VII | Special purpose: Non-Transport Vehicles: | |
| a) | Invalid Carriage | Three hundred only |
| b) | Three-wheeler for personal use | One thousand five hundred only |

SCHEDULE – II
[See Section 3 (3)]
RATE OF LIFE-TIME TAX OF VEHICLES

| Sl. No. | Period/Class of vehicle | Two wheelers, three wheelers and four wheelers coming under non-transport category; three and four wheelers taxis/ motorcabs and maxi cabs operating within the States | Remarks |
|---------|--|--|-------------|
| 1 | 2 | 3 | 4 |
| A | At the time of registration of new vehicles | 6% of the cost of the vehicle before VAT | |
| B | If the vehicle is already registered and its age from the month of the registration is: | Percentage of the life-time tax levied under clause A | |
| 1 | Not more than 2 years | 93% | |
| 2 | More than 2 years but not more than 3 years | 86% | |
| 3 | More than 3 years but not more than 4 years | 79% | |
| 4 | More than 4 years but not more than 5 years | 72% | |
| 5 | More than 5 years but not more than 6 years | 65% | |
| 6 | More than 6 years but not more than 7 years | 58% | |
| 7 | More than 7 years but not more than 8 years | 52% | |
| 8 | More than 8 years but not more than 9 years | 46% | |
| 9 | More than 9 years but not more than 10 years | 10% | |
| 10 | More than 10 years but not more than 11 years | 34% | |
| 11 | More than 11 years but not more than 12 years | 28% | |
| 12 | More than 12 years but not more than 13 years | 22% | |
| 13 | More than 13 years but not more than 14 years | 16% | |
| 14 | More than 14 years but not more than 15 years | 11% | |
| 15 | More than 15 years | 6% | For 5 years |

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 from life-time tax 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 assessed as such under the Customs Act, 192 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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NOTIFICATION

No.H. 12018/71/96-LJD, the 8th September, 2016.
general information

The following Act is hereby published for

The Mizoram Motor Vehicles Taxation (Amendment) Act, 2016

(Act No. 6 of 2016)

{Received the assent of the Governor of Mizoram on the 31st August, 2016}

THE MIZORAM MOTOR VEHICLE TAXATION (AMENDMENT) ACT, 2016

AN
ACT

to amend the Mizoram Motor Vehicle (Taxation) Act, 1996 (5 of 1996);

It is enacted by the Legislative Assembly of Mizoram in the Sixty-Seventh year of the Republic of India as follows namely:-

1. *Short title, and Commencement :-*
 - 1) This Act may be called the Mizoram Motor Vehicles Taxation (Amendment) Act, 2016.
 - 2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.
2. *Amendment of section 3:-*

Sub-section (3) of section 3 of the Mizoram Motor Vehicles (Taxation) Act, 1996 (hereinafter referred to as the Principal Act) shall be substituted by the following, namely:-

"(3) One 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 vehicles under Rent a Cab Scheme. Tax shall be levied on all Motor cabs/Taxis including 2-wheelers Taxis, 3 wheelers Taxis and Max-cabs, operated and kept for operating within the State of Mizoram as well as those operating inter-state, which shall be paid as per the choice of the applicant as One Time/ Two Time/ Three Time Tax as described in Schedule - II of this Act at the rate specified in the said Schedule;

Provided that no tax shall be levied in respect of motor vehicles as specified in this section where the motor vehicle is more than 2 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 if such a tax as contemplated by this Act has been paid in the State from which the vehicle migrated, otherwise tax as applicable will be levied;

Provided further that for the issuance of No Objection Certificate (NOC) for vehicles that are to be sold or are to migrate to other states of the country, tax will be levied for a total period of 15 years calculated from the date of registration, which shall be inclusive of tax already paid in each previous year;

Provided also that such NOC will not be issued unless the said tax for the total period of 15 years as stated above has not been paid in full;

Provided also 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 7 days, the rate of tax shall be one twentieth of the tax payable for a quarter specified in column (2) of Schedule - I".

3. *Amendment of Section 4 :-* in sub-section (7) of section 4 of the Principal Act, the words "Life - time tax" shall be substituted by the words " One Time /Two Time / Three Time Tax".
4. *Amendment of Section 4A :-* In section 4A of the Principal Act, the words "life- time' tax" shall be substituted by the words "one time/two time/ three time tax"
5. *Amendment of Schedule I :-* In Schedule I of the Principal Act,
 - (1) In Group II., in the description of Motor Vehicles, after the words "Motor Vehicles" and before the word "operating", the words "registered within the State and" shall be inserted.
 - (2) In Group III,
 - (a) In the description of Motor Vehicles, after the words "Motor Vehicles" and before the word "operating", the words "registered within the State and" shall be inserted.
 - (b) Serial Nos. (a), (b) and (c) shall be omitted.
6. *Amendment of Schedule II & III* The existing Schedule II and III of the Principal Act shall be substituted by a new Schedule II and III of this Act.

SCHEDULE-II
[See Section 3 (3)]

RATE OF ONE TIME/ TWO TIME/ THREE TIME TAX OF VEHICLES

| Sl. No. | Period/Class of Vehicle | 2-Wheelers 3-Wheelers 4-Wheelers coming under non-transport category, vehicles under Rent a Cab Scheme, 2-Wheelers taxi, 3-Wheelers taxi, 4-Wheelers taxi/ Motor cab and Maxicab | Other mode of payment of tax for only 2-wheelers taxi, 3-wheelers taxi, 4-wheelers taxi/Motor cab and Maxi cab | |
|---------|---|--|---|--|
| 1 | 2 | 3 | 4 | 5 |
| | | ONE TIME TAX | TWO TIME TAX | THREE TIME TAX |
| A | At the time of registration of new vehicles | 6% of the cost of the vehicle before VAT for 15 years | 4.2% of the cost of the vehicle before VAT for 10 years | 2.2% of the cost of the vehicle before VAT for 5 years |
| B | If the vehicle is already registered : | | | |
| | 1 From the end of 1 st year | 6% of the cost of the vehicle before VAT for 14 years | 4.2% of the cost of the vehicle before VAT for 9 years | 2.2% of the cost of the vehicle before VAT for 4 years |
| | 2 From the end of 2 nd year | 6% of the cost of the vehicle before VAT for 13 years | 4.2% of the cost of the vehicle before VAT for 8 years | 2.2% of the cost of the vehicle before VAT for 3 years |
| | 3 From the end of 3 rd year | 6% of the cost of the vehicle before VAT for 12 years | 4.2% of the cost of the vehicle before VAT for 7 years | 2.2% of the cost of the vehicle before VAT for 2 years |
| | 4 From the end of 4 th year | 6% of the cost of the vehicle before VAT for 11 years | 4.2% of the cost of the vehicle before VAT for 6 years | 2.2% of the cost of the vehicle before VAT for 1 year |
| | 5 From the end of 5 th year | 4.2% of the cost of the vehicle before VAT for 10 years | 4.2% of the cost of the vehicle before VAT for 10 years OR 2.2% of the cost of the vehicle before VAT for 5 years | 2.2% of the cost of the vehicle before VAT for 5 years |

| | ONE TIME TAX | TWO TIME TAX | THREE TIME TAX |
|---|--|--|--|
| If the vehicle is already registered : | | | |
| 6. From the end of 6 th year | 4.2% of the cost of the vehicle before VAT for 9 years | 4.2% of the cost of the vehicle before VAT for 9 years OR 2.2% of the cost of the vehicle before VAT for 4 years | 2.2% of the cost of the vehicle before VAT for 4 years |
| 7. From the end of 7 th year | 4.2% of the cost of the vehicle before VAT for 8 years | 4.2% of the cost of the vehicle before VAT for 8 years OR 2.2% of the cost of the vehicle before VAT for 3 years | 2.2% of the cost of the vehicle before VAT for 3 years |
| 8. From the end of 8 th year | 4.2% of the cost of the vehicle before VAT for 7 years | 4.2% of the cost of the vehicle before VAT for 7 years OR 2.2% of the cost of the vehicle before VAT for 2 years | 2.2% of the cost of the vehicle before VAT for 2 years |
| 9. From the end of 9 th year | 4.2% of the cost of the vehicle before VAT for 6 years | 4.2% of the cost of the vehicle before VAT for 6 years OR 2.2% of the cost of the vehicle before VAT for 1 year | 2.2% of the cost of the vehicle before VAT for 1 year |
| 10. From the end of 10 th year | 2.2% of the cost of the vehicle before VAT for 5 years | 2.2% of the cost of the vehicle before VAT for 5 years | 2.2% of the cost of the vehicle before VAT for 5 years |
| 11. From the end of 11 th year | 2.2% of the cost of the vehicle before VAT for 4 years | 2.2% of the cost of the vehicle before VAT for 4 years | 2.2% of the cost of the vehicle before VAT for 4 years |
| 12. From the end of 12 th year | 2.2% of the cost of the vehicle before VAT for 3 years | 2.2% of the cost of the vehicle before VAT for 3 years | 2.2% of the cost of the vehicle before VAT for 3 years |
| 13. From the end of 13 th year | 2.2% of the cost of the vehicle before VAT for 2 years | 2.2% of the cost of the vehicle before VAT for 2 years | 2.2% of the cost of the vehicle before VAT for 2 years |
| 14. From the end of 14 th year | 2.2% of the cost of the vehicle before VAT for 1 year | 2.2% of the cost of the vehicle before VAT for 1 year | 2.2% of the cost of the vehicle before VAT for 1 year |
| 15. From the end of 15 th year | | | 2.2% of the cost of the vehicle before VAT for 5 years |

SCHEDULE-III
[See Section 4 (A)]

REFUND

| Sl. No. | If cancellation of Registration by surrender of Registration Certificate takes place or issuance of NOC for less than 2 years. | Percentage to be refund from One Time Tax already paid | Percentage to be refund from Two Time Tax already paid | Percentage to be refund from Three Time Tax already paid |
|---------|--|--|--|--|
| 1 | 2 | 3 | 4 | 5 |
| 1 | Within a year | 93% | 90% | 80% |
| 2 | After 1 year but within 2 years | 86% | 80% | 60% |
| 3 | After 2 years but within 3 years | 79% | 70% | 40% |
| 4 | After 3 years but within 4 years | 72% | 60% | 20% |
| 5 | After 4 years but within 5 years | 65% | 50% | NIL |
| 6 | After 5 years but within 6 years | 58% | 40% | |
| 7 | After 6 years but within 7 years | 52% | 30% | |
| 8 | After 7 years but within 8 years | 46% | 20% | |
| 9 | After 8 years but within 9 years | 40% | 10% | |
| 10 | After 9 years but within 10 years | 34% | NIL | |
| 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 | | |

Secretary,
Law & Judicial Department,
Govt. of Mizoram.



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NOTIFICATION

No.H.12018/71/1996-LJD, the 27th May, 2019: The following Act is hereby published for general information.

**“The Mizoram Motor Vehicles (Taxation) (Amendment) Act, 2019”
(Act No. 13 of 2019)**

Secretary to the Govt. of Mizoram,
Law & Judicial Department.

THE MIZORAM MOTOR VEHICLES (TAXATION) (AMENDMENT) ACT, 2019

AN ACT

to further amend the Mizoram Motor Vehicles (Taxation) Act, 1996 (5 of 1996);

Be it enacted by the Legislative Assembly of Mizoram in the Seventieth year of the Republic of India as follows:-

1. Short title and Commencement
 - 1) This Act may be called the Mizoram Motor Vehicles (Taxation) (Amendment) Act, 2019
 - 2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.
2. Insertion of 5th proviso to Section 3

Under sub - section (3) of Section 3 of the Mizoram Motor Vehicles (Taxation) Act, 1996 (hereinafter referred to as the Principal Act), a fifth proviso shall be inserted after the fourth proviso as follows:-

“Provided further that all brand new motorised non-transport vehicles to be registered for the first time in the State of Mizoram shall be levied a lifetime road tax as per the options given at Schedule II (A)”.
3. Insertion of new Schedule II(A)

A new Schedule II (A) shall be inserted as an addendum to Schedule II of the Principal Act.

SCHEDULE II (A)SCHEDULE OF RATES OF LIFETIME ROAD TAX ON VEHICLES UNDER
NON-TRANSPORT CATEGORY

[See Section 3 (3)]

| Sl. No. | Cases of registration | Rate of Tax, if paid in | | |
|---------|---|---|---|--|
| | | One instalment | Two instalments | Three instalments |
| 1 | Brand new vehicles registered for the first time | 6% of the cost of the vehicle (exclusive of GST) for 15 years payable at the time of registration of the vehicle. | 4.2% of the cost of the vehicle (exclusive of GST) for 10 years payable at the time of registration of the vehicle; and 2.2% for the remaining 5 years payable at the beginning of the 11 th year. | the 2.2% of the cost of the vehicle (exclusive of GST) for the first 5 years payable at the time of registration of the vehicle, 2.2% for the next 5 years payable at the beginning of the 6th year and 2.2% for the last 5 years payable at the beginning of the 11 th year. |