

**Annexure-I**  
**ONE TIME TAX**  
**(See Proviso to Section 3(1))**

Sl.No	Class of Vehicle	Rate of one time tax
1	2	3
A.	New Motor Cycles (including Motor Scooters and Cycles with attachments for propelling the same by mechanical power) and Three wheelers ( including Tri cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and Private Service Vehicle for personal use(NTV), Motor Cars, Motor Cabs, Tourist Motor Cabs, and Construction Equipment vehicles	
*****1	Motor cycles(including motor scooters and cycles with attachments for propelling the same by mechanical power) and bi cycles of all categories with or without side car or drawing a trailer having purchase value up to rupees one lakh	8% of the purchase value of the vehicle
*****2	Motor cycles(including motor scooters and cycles with attachments for propelling the same by mechanical power) and bi cycles of all categories with or without side car or drawing a trailer having purchase value above rupees one lakh and up to rupees two lakh	10 % of the purchase value of the vehicle
*****2A	Motor cycles(including motor scooters and cycles with attachments for propelling the same by mechanical power) and bi cycles of all categories with or without side car or drawing a trailer having purchase value above rupees two lakh	20 % of the purchase value of the vehicle
**3	Three wheelers(including tri cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers	6% of the purchase value of the vehicle
***4	Motor Cars and Private Service vehicle for personal use(Non Transport Vehicles) having	6% of the purchase value of the vehicle

purchase value up to rupees five lakh

***5	Motor Cars and Private Service vehicle for personal use(Non Transport Vehicles) having purchase value more than rupees five lakhs and up to rupees ten lakhs	8% of the purchase value of the vehicle
***6	Motor Cars and Private Service vehicle for personal use(Non Transport Vehicles) having purchase value more than rupees ten lakhs and up to rupees fifteen lakhs	10% of the purchase value of the vehicle
***7	Motor Cars and Private Service vehicles for personal use(Non Transport Vehicles) having purchase value more than rupee fifteen lakh *****(and up to rupees twenty lakh)	15% of the purchase value of the vehicle
****7A	Motor Cars and Private Service vehicle for personal use(Non Transport Vehicles) having purchase value of more than rupees twenty lakh)	20% of the purchase value of the vehicle
*8	Motor cabs having cubic capacity below 1500cc*****(and having purchase value up to rupees twenty lakh)	6% of the purchase value of the vehicle
****8A	Motor cabs having cubic capacity below 1500cc and having purchase value more than rupees twenty lakh	20% of the purchase value of the vehicle
*9	Tourist motor cabs having cubic capacity below 1500cc and having purchase value up to rupees 10 lakhs	6% of the purchase value of the vehicle
*10	Tourist motor cabs having cubic capacity below 1500cc and having purchase value above rupees 10 lakhs *****(and up to rupees twenty lakh)	10% of the purchase value of the vehicle
****10A	Tourist motor cabs having cubic capacity below 1500cc and having purchase value more than rupees twenty lakh)	20% of the purchase value of the vehicle
*11	Motor Cabs & Tourist Motor Cabs having cubic capacity of 1500 cc & above and having purchase value up to rupees 15 lakhs	10% of the purchase value of the vehicle
*12	Motor Cabs & Tourist Motor Cabs having cubic capacity of 1500 cc & above and having purchase value of more than rupees 15 lakh *****(and up to rupees twenty lakh)	15% of the purchase value of the vehicle
****12A	Motor Cabs & Tourist Motor Cabs having cubic capacity of 1500 cc & above and having purchase value of more than rupees	20% of the purchase value of the vehicle

twenty lakh

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|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| ****13 | Construction equipment vehicles such as excavators, loaders, backhoe, compactor rollers, road rollers, dumpers, motor graders ,mobile cranes, dozers, forklift trucks, self loading concrete mixers etc.                                                                                                                                                                                                                                                              | 6% of the purchase value of the vehicle |
| ****B  | Motor cycles (including motor scooter and cycles with attachments for propelling the same by mechanical power) and three wheelers(including tri cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and private service vehicle for personal use(NTV) and motor cars which were originally registered in other states on or after 1st April 2007 and migrated to Kerala State.      | As per Table below                      |
| ****C  | Motor cycles (including motor scooter and cycles with attachments for propelling the same by mechanical power) and three wheelers(including tri cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and private service vehicle for personal use(NTV) and motor cars which were registered on or after 1st April 2007 and are reclassified from the category of transport vehicles. | As per the Table below                  |
| ****D  | Construction equipment vehicles which are originally registered in other state on or after 1st April 2010 and migrated to the Kerala State                                                                                                                                                                                                                                                                                                                            | As per Table below                      |
| *E     | Motor cabs and Tourist motor cabs which are originally registered in other state on or after 1st April, 2014 and migrated to the Kerala State                                                                                                                                                                                                                                                                                                                         | As per Table below                      |
| *F     | Motor cabs and Tourist motor cabs which were registered on or after 1st April 2014 and reclassified from the category of Non Transport Vehicle                                                                                                                                                                                                                                                                                                                        | As per Table below                      |

**TABLE**

Sl No	Age of vehicle from the month of original registration	Percentage of one time tax leviable under A above
1	Not more than 1year	100%
2	more than 1year but not more than 2years	93%
3	more than 2 years but not more than 3 years	87%
4	more than 3 years but not more than 4 years	80%
5	more than 4years but not more than 5 years	73%
6	more than 5 years but not more than 6 years	67%
7	more than 6 years but not more than 7 years	60%
8	more than 7 years but not more than 8 years	53%
9	more than 8 years but not more than 9 years	47%
10	more than 9years but not more than 10 years	40%
11	more than 10 years but not more than 11 years	33%
12	more than 11years but not more than 12 years	27%
13	more than 12 years but not more than 13 years	20%
14	more than 13 years but not more than 14 years	13%
15	more than 14 years but not more than 15 years	7%

- \* **As per Fianance Act 2014 wef 01.04.2014**
- \*\* **As per Fianance Act 2007 wef 01.04.2007**
- \*\*\* **As per Fianance Act 2012 wef 01.04.2012**
- \*\*\*\* **As per Fianance Act 2010 wef 01.04.2010**
- \*\*\*\*\* **As per Taxation Ordinance Act 2014 wef 13.11.2014**
- \*\*\*\*\* **As per Fianance Act 2015 wef 01.04.2015**

**Annexure- II**  
**Lump sum Tax**

(See Proviso to Section 3(1) and Section 4(1))

Sl.No	Class of Vehicle	Rate of tax for 5 years (in Rupees)
*A	Old Motor cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bi cycles of all categories with or without side car or drawing a trailer	900
*B	Three Wheelers (including tricycles and Cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers	900
**C	New autorickshaws and autorickshaws which were originally registered in other States on or after 1 <sup>st</sup> April 2010 and migrated to the state of Kerala	2000
*D	Old Motor cabs	7000
*E	Tourist Motor cabs	8500
*F	Motor Cars having ULW not exceeding 750 Kg	6400